
**IRAC INTERNAL REVIEW AND
AUDIT COMPLIANCE OFFICE**

**FY 2004 INTERNAL REVIEW
PROGRAM**



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Note: Due to the possibility that CECOM IRAC may begin tasking simultaneous reviews (that are not scheduled within this Program) to be performed by TYAD IRAC personnel, this Internal Review Program may be subject to change due to these and other Unprogramed Requirements.

**TOBYHANNA ARMY DEPOT
INTERNAL REVIEW PROGRAM**

SECTION 1 – AUDITS IN PROGRESS

ENGAGEMENTS

AUDIT NUMBER	FUNCTION CODE	TITLE	TYPE OF SERVICE
IR-2003-17	99	TIMA Saving Validation Command Requested	CAS
IR-2003-18	12	Review of FMS Missing Assets Command Requested	CAS
IR-2003-20	21	Review of Telephone Costs and Services Scheduled Audit	CAS
IR-2003-21	11	Review of Scrap Reporting Scheduled Audit	CAS

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SECTIONS 2 & 3 – AUDITS PLANNED

ENGAGEMENTS

PRIORITY	FUNCTION CODE	TITLE	TYPE OF SERVICE
1.	22	<p>Review of Premium Class Airfares (IR-04-01) <u>REQUESTOR:</u> AMSEL-IR <u>OBJECTIVE:</u> Determine if the first class and business class travel were justified per the guidance in the Joint Travel Regulation (JTR) and to determine if the travel orders properly authorized first and business class travel. <u>ESTIMATED AUDITOR DAYS:</u> 30 <u>ESTIMATED START DATE:</u> 1Q 04</p>	CAS
2.	24	<p>Group Payout Award Validation (IR-04-02) <u>REQUESTOR:</u> AMSEL-TY-RM <u>OBJECTIVE:</u> Determine whether the award payout was properly calculated and whether documentation supports the NOR payout per eligible employee. <u>ESTIMATED AUDITOR DAYS:</u> 1 <u>ESTIMATED START DATE:</u> 1Q 04</p>	CAS
3.	99	<p>VEP # 030805 Award Validation (SATCOM Antennas) (IR-04-03) <u>REQUESTOR:</u> AMSEL-TY-RM <u>OBJECTIVE:</u> Determine whether the award payout was properly calculated based on validation the savings to the Army included within the VEP Package. <u>ESTIMATED AUDITOR DAYS:</u> 15 <u>ESTIMATED START DATE:</u> 1Q 04</p>	CAS
4.	99	<p>VEP # 030807 Award Validation (SATCOM Power Supplies) (IR-04-04) <u>REQUESTOR:</u> AMSEL-TY-RM <u>OBJECTIVE:</u> Determine whether the award payout was properly calculated based on validation the savings to the Army included within the VEP Package. <u>ESTIMATED AUDITOR DAYS:</u> 15 <u>ESTIMATED START DATE:</u> 2Q 04</p>	CAS

ENGAGEMENTS

<u>PRIORITY</u>	<u>FUNCTION CODE</u>	<u>TITLE</u>	<u>TYPE OF SERVICE</u>
1.	17	<p>Review of Depreciation (IR-04-05) <u>REQUESTOR:</u> AMSEL-TY-RM <u>OBJECTIVE:</u> Determine if all new capital assets required to be depreciated are properly loaded into the Integrated Facilities System (IFS) that will cause depreciation information to automatically pass to the Defense Property Accountability System (DPAS) and then to the Standard Industrial Fund System (SIFS). Also, determine if asset values and depreciation amounts recorded on the General Ledger are representative of current in-service items and are in agreement with DPW subsidiary records. <u>ESTIMATED AUDITOR DAYS:</u> 45 <u>ESTIMATED START DATE:</u> 1Q or 2Q 04</p>	CAS
5.	13	<p>Review of Asset Accountability—Materiel Movement Between TYAD and DDTP (IR-4-05) <u>REQUESTOR:</u> AMSEL-TY-CS <u>OBJECTIVE:</u> Determine the adequacy accountability procedures over material moving between TYAD Maintenance operations and DDTP. Emphasis will be placed on FMS assets and Avionics. <u>ESTIMATED AUDITOR DAYS:</u> 45 <u>ESTIMATED START DATE:</u> 2Q-3Q, 04</p>	CAS
6.	9	<p>Review of IMPAC Card Usage at Field Service Representatives Sites (FSR) (IR-04-06) <u>REQUESTOR:</u> AMSEL-TY-MA <u>OBJECTIVE:</u> Determine the adequacy of operations at the FRAs. <u>ESTIMATED AUDITOR DAYS:</u> 30 <u>ESTIMATED START DATE:</u> 2Q 04</p>	CAS
7.	6	<p>Review of Commercial Credit Card Program (IR-04-07A -L) <u>REQUESTOR:</u> AMSEL-TY-KO <u>OBJECTIVE:</u> Perform 12 monthly random desk audits of various cardholders to ensure the depot's IMPAC program is functioning in accordance with regulatory guidance. <u>ESTIMATED AUDITOR DAYS:</u> 60 <u>ESTIMATED START DATE:</u> 1Q 04 thru 4Q 04</p>	CAS
8.	99	<p>Review of Unauthorized Purchases Using Government Travel Cards (IR-04-08) <u>REQUESTOR:</u> AMCIR <u>OBJECTIVE:</u> Determine whether traveler on official business were making unauthorized purchases using their government travel cards. <u>ESTIMATED AUDITOR DAYS:</u> 30 <u>ESTIMATED START DATE:</u> 1Q 04</p>	CAS

ENGAGEMENTS

PRIORITY	FUNCTION CODE	TITLE	TYPE OF SERVICE
9.	26	Review of Chaplain's Fund (IR-04-09) <u>REQUESTOR:</u> AMSEL-TY-IR & AMSEL-TY-CH <u>OBJECTIVE:</u> Determine whether funds are accounted for and whether proper controls are being maintained to safeguard the funds. <u>ESTIMATED AUDITOR DAYS:</u> 30 <u>ESTIMATED START DATE:</u> 3Q 04	FU/CAS
10.	33b	FollowUp Review of IMPAC Card Usage at Forward Repair Activities (FRAs) (IR-04-10) <u>REQUESTOR:</u> AMSEL-TY-IR <u>OBJECTIVE:</u> Perform a follow up review of IMPAC card usage at the FRAs to ensure corrective actions are in place and operating as intended. Ensure that controls prevent future occurrences of split purchases, lack of vender rotation, lack of proper invoice documentation and ensure the the German National Value Added Tax exemptions form are utilized. <u>ESTIMATED AUDITOR DAYS:</u> 15 <u>ESTIMATED START DATE:</u> 3Q 04	FU
11.	33b	FollowUp Review of ASRS for Compliance to DoDIG Report No. D-2002-003, "Accountability and Control of Materiel at the Tobyhanna Army Depot," October 4, 2001 (IR-04-11) <u>REQUESTOR:</u> AMSEL-TY-IR <u>OBJECTIVE:</u> Perform a follow up review of ASRS Division to determine whether or not the corrective actions to the DoDIG Audit Report are being sustained. <u>ESTIMATED AUDITOR DAYS:</u> 45 <u>ESTIMATED START DATE:</u> 3Q 04	FU
12.	99	Review of Lost Funding on Direct Programs Due to Late Reimbursement from QDRs & RODs. (IR-04-121) <u>REQUESTOR:</u> AMSEL-TY-MA <u>OBJECTIVE:</u> Identify how much funding was lost to direct programs during FY 03 because of late or no action on QDRs and ROD reimbursements after the programs had closed. Look to identify if reimbursements went into Indirect Funding as credits. <u>ESTIMATED AUDITOR DAYS:</u> 30 <u>ESTIMATED START DATE:</u> 4Q 04	CAS
13.	99	VEP Award Validation (T.B.D.) (IR-04-13) <u>REQUESTOR:</u> AMSEL-TY-RM <u>OBJECTIVE:</u> Determine whether the award payout was properly calculated based on validation the savings to the Army included within the VEP Package. <u>ESTIMATED AUDITOR DAYS:</u> 15 <u>ESTIMATED START DATE:</u> 4Q 04	CAS

ENGAGEMENTS

<u>PRIORITY</u>	<u>FUNCTION CODE</u>	<u>TITLE</u>	<u>TYPE OF SERVICE</u>
14.	99	Review of Travel Voucher Usage (IR-04-14) <u>REQUESTOR:</u> AMSEL-TY-IR <u>OBJECTIVE:</u> Determine whether the program is being utilized as intended. Review will look at rider-ship for small passenger vans to ensure that they are not collecting vouchers in excess of their seating capacities. <u>ESTIMATED AUDITOR DAYS:</u> 15 <u>ESTIMATED START DATE:</u> 4Q 04	CAS

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SECTION 4 – AUDIT COMPLIANCE and LIAISON

<u>FUNCTION CODE</u>	<u>TITLE</u>
33a	Audit liaison <ul style="list-style-type: none">- Required by AR 11-7 and AR 36-2- Covers time spent by Internal Review personnel in performing all liaison actions necessary to ensure the proper and professional conduct of external audit activity.- Estimated Auditor Days: 53- External Audits: 7
33b	Audit Compliance <ul style="list-style-type: none">- Required by AR 11-7 and AR 36-2- Covers time spent by Internal Review personnel in:<ul style="list-style-type: none">- Negotiating audit results between management and audit organizations.- Assisting management in the development of responsive replies to audit findings and reports.- Estimated Auditor Days: 31.1- Audit Follow-Ups: 2

SECTION 5 – INDIRECT and ADMINISTRATIVE TIME

<u>FUNCTION CODE</u>	<u>TITLE</u>
35	Orientation and Training <ul style="list-style-type: none">- Time allocated as special or instruction dealing with administrative and technical subjects designed to improve the auditors knowledge and skills.- Auditor Days: 10
37	PCS and TDY Travel <ul style="list-style-type: none">- Time allocated to attend Internal Review Workshops, etc.- Auditor Days: 0
38	Management and Administrative Functions <ul style="list-style-type: none">- Includes indirect time of auditors to perform management and administrative functions.- Auditor Days: 35.1
39	Technical Functions <ul style="list-style-type: none">- Time expended on technical audit matters other than duties directly to a specific audit. This includes special studies, audit research, and preparation of standardized audit programs.- Auditor Days: 0

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SECTION 6 – FY03 ACCOMPLISHMENTS

ENGAGEMENTS

AUDIT NUMBER	FUNCTION CODE	TITLE	TYPE OF SERVICE
IR-02-12	19	Accreditation of Computer System Material Weakness <u>NON-MONETARY BENEFITS:</u> Improved management controls.	CAS
IR-02-24	6	USAAA Audit of Workers Compensation <u>NON-MONETARY BENEFITS:</u> Liaison support	Liaison
IR-02-27	15	DoDIG Controls over Return of Repairable Assets <u>NON-MONETARY BENEFITS:</u> Liaison support.	Liaison
IR-02-31	22	USAAA Audit of IMPAC Card <u>NON-MONETARY BENEFITS:</u> Validation of Material Weakness and Improved management controls.	FU
IR-2003-01	34	Validation of FY01 NOR Group Payout <u>NON-MONETARY BENEFITS:</u> Validated accuracy of support data.	CAS
IR-2003-02	99	Validation of VEP Award <u>NON-MONETARY BENEFITS:</u> Validated accuracy of VEP Award Calculation based on supporting data.	CAS
IR-2003-03	33a	GAO: Audit of Depot Workload <u>NON-MONETARY BENEFITS:</u> Liaison support.	Liaison
IR-2003-04	33a	USAAA: National Maint. Program Standards <u>NON-MONETARY BENEFITS:</u> Liaison support.	Liaison
IR-2003-06	9	Review of Repair Parts <u>NON-MONETARY BENEFITS:</u> Provided information to decision makers.	CAS
IR-2003-07	33a	USAAA: Subcontracting Plan for APR/39a <u>NON-MONETARY BENEFITS:</u> Liaison support and Command Reply.	Liaison
IR-2003-09	99	Audit of FRAs <u>MONETARY BENEFITS:</u> \$43.95 (One Time) <u>NON-MONETARY BENEFITS:</u> Ensured compliance with policy and validated accuracy of support data. Identified issues with IMPAC cards that required increased controls.	FA
IR-2003-10	6	Audit of Commercial Credit Cards <u>NON-MONETARY BENEFITS:</u> Ensured that management controls were in Place and operating as intended to avoid fraud, waste and abuse.	CAS

IRAC RECOMMENDED THE FOLLOWING MATERIAL WEAKNESSES FOR CLOSURE:

AUDIT NUMBER	FUNCTION CODE	TITLE	TYPE OF SERVICE
IR-2003-11	33a	CECOM CSMR Follow Up <u>NON-MONETARY BENEFITS:</u> Liaison support.	Liaison
IR-2003-13	26	Review of Delinquent Travel Card Information <u>NON-MONETARY BENEFITS:</u> Validated Process Controls are working Improved management controls.	CAS
IR-2003-14	26	Audit of Tobyhanna’s Chaplain Fund <u>NON-MONETARY BENEFITS:</u> Ensure that funds are accounted for and proper prior to the incoming Chaplain assuming the fund.	FA
IR-2003-16	26	Audit of Travel Cards <u>NON-MONETARY BENEFITS:</u> Validated management controls were in Place and operating.	FA

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SECTION 7 – SUMMARY OF SCHEDULED FY03 AUDITS NOT PERFORMED

1.Audit of Depreciation (IR-03-07)

This audit was not performed because it was overcome by 7 Liaison Audits that required a substantial amount of IRAC involvement and a significant amount of Unprogrammed Reviews that were requested during FY03 that IRAC personnel determined took precedence at the time. Reference pages 8 and 9.

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FUNCTION CODES

- 1 Research and Development
- 2 Test and Evaluation
- 3 Major System Acquisition
- 4 Procurement -Inventory Control Activities
- 5 Procurement- Research and Development
- 6 Procurement-Other
- 7 Contract Administration
- 8 Forces Management
- 9 Maintenance & Repair of Equipment
- 10 Rebuild & Overhaul of Equipment
- 11 Manufacturing & Production
- 12 Supply Operations - Wholesale
- 13 Supply Operations - Retail
- 14 Property Disposal
- 15 Civilian Personnel Management
- 16 Military Personnel Management
- 17 Real & Installed Property
- 18 Construction
- 19 Information Technology
- 20 Intelligence & Security
- 21 Communications
- 22 Transportation
- 23 Military Pay & Benefits
- 24 Civilian Pay & Benefits
- 25 Program & Budget
- 26 Other Comptroller Functions
- 27 Support Services
- 28 Non-Appropriated Fund Activities
- 29 Security Assistance Program
- 30 Commercial Activities Program
- 31 Investigative Support
- 32 Health Care
- 33a External Audit Liaison
- 33b Follow-Up
- 34 Financial Statements (CFO)
- 35 Management Control Process Administration
- 99 Other

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APPROVALS

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