

**BY ORDER OF THE COMMANDER  
OGDEN AIR LOGISTIC COMPLEX**



**OGDEN AIR LOGISTICS COMPLEX  
INSTRUCTION 65-301**

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Financial Management**

**PROGRAM MANAGEMENT OF AIR  
FORCE AUDIT AGENCY (AFAA)  
PROJECTS**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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This instruction establishes the policies and minimum requirements for Ogden Air Logistics Complex (OO-ALC) program management of Air Force Audit Agency (AFAA) audit activities and reports. It describes the processes OO-ALC uses to coordinate with AFAA team members and respond to audit recommendations. Audit reports serve as a tool for leaders to identify areas which can reduce costs and improve operational effectiveness. This instruction supports Air Force Policy Directive (AFPD) 65-3, *Audit Services*, Air Force Instruction (AFI) 65-301, *Internal Audit Services*, and AFI 90-201, *The Air Force Inspection System*. It applies to all units assigned or on temporary duty, to include all geographically separated units assigned to OO-ALC. Ensure all records generated as a result of processes prescribed in this publication adhere to Air Force Instruction (AFI) 33-322, *Records Management and Information Governance Program*, and are disposed of In Accordance With (IAW) the Air Force (AF) Records Disposition Schedule (RDS) which is located in the AF Records Information Management System (AFRIMS). Refer recommended changes and questions about this publication to the Office of Primary Responsibility (OPR) using the Department of the Air Force (DAF) Form 847, *Recommendation for Change of Publication*; route DAF Forms 847 from the field through the appropriate functional chain of command.

## 1. General Information.

1.1. AFAA is the sole provider of internal audit services to the AF, and a report is the usual product of an AFAA audit.

1.1.1. AFAA performs services in accordance with Government Auditing Standards for conducting audits with competence, integrity, objectivity, and independence IAW AFI 65-301.

1.1.2. AFAA services include performance audits, financial audits, attestations, and non-audit services. In addition, AFAA personnel may conduct data collection and testing to support external audit services IAW AFI 65-301.

1.2. AFAA audits are performed at both the enterprise level and the installation level.

1.3. OO-ALC utilizes the system Alexsys Team 2 Pro database, Maintenance One (MX1), to track open audit recommendations.

## 2. Roles and Responsibilities.

2.1. OO-ALC Commander/Vice Director.

2.1.1. Provide auditors, possessing the necessary security clearance, with access to information and resources necessary to execute a service IAW AFI 65-301.

2.1.2. Appoint an OO-ALC Audit Focal Point (AFP) for coordinating AFAA audit service execution and processing of AFAA reports IAW AFI 65-301.

2.1.3. Attend audit entrance conferences and audit out-briefs. **NOTE:** If not available, can be delegated to the OO-ALC Vice Director or Deputy Commander.

2.1.4. Confirm accuracy, validity, and completeness of audit results with audit personnel IAW AFI 65-301.

2.1.5. Submit a management response for each audit report IAW AFI 65-301.

2.1.6. Resolve or elevate audit report disagreements with AFAA by established suspense dates IAW AFI 65-301.

2.1.7. Approve all management comments prior to submission to AFAA. **NOTE:** If not available, can be delegated to OO-ALC Vice Director or deputy Commander.

2.1.8. Implement actions to address audit recommendations within agreed-upon completion dates IAW AFI 65-301.

2.1.9. Ensure AFP monitors and documents corrective action implementation for each audit recommendation until closure IAW AFI 65-301.

2.2. Maintenance Group Commander/Director and OO-ALC Staff Chief.

2.2.1. Provide auditors, possessing the necessary security clearance, with access to information and resources necessary to execute a service IAW AFI 65-301.

2.2.2. Attend audit entrance conferences. **NOTE:** If not available, can be delegated to deputy director.

2.2.3. Designate a subject matter expert (SME) to act as a point of contact (POC) for AFAA projects. (reference paragraphs [3.1.2](#) – [3.1.2.2](#)).

2.2.4. Attend management discussion meetings with the audit team to discuss the audit results. **NOTE:** If not available, can be delegated to deputy director.

2.2.5. Responsible for the oversight of the corrective actions for audit recommendations when the unit is assigned as the OPR (reference [paragraph 5.1.2](#)).

2.2.5.1. Will assign a POC to oversee the corrective actions of the audit recommendations. (reference [paragraph 5.1.5](#)).

2.2.6. Review and approve management comments received for coordination by the suspense date (reference [paragraph 5.1.7.1](#)).

2.2.7. Ensure unit opens a self-identified observation in the Management Internal Control Toolset on the applicable Self-Assessment Communicator (SAC), in the event non-compliance is identified during an audit.

2.2.7.1. If there is not an assigned SAC related to the audit topic, the observation will be added to the corresponding local AFI 1-2, *Commanders Responsibilities*, SAC.

### 2.3. OO-ALC Audit Focal Point.

2.3.1. Establish open communication lines between OO-ALC and AFAA.

2.3.2. Keep Air Force Sustainment Center (AFSC) AFP aware of in-briefs, out-briefs and the status of all open recommendations.

2.3.3. Distribute all AFAA audit announcements, revised announcements, and termination notices to OO-ALC leadership and personnel at all levels.

2.3.4. At the time a new audit announcement is received, the AFP will provide the contact information of the OO-ALC AFP and alternate AFP for POC requests received from Air Force Installation and Mission Support Center, Air Force Materiel Command (AFMC), AFSC and the AFAA Audit Manager.

2.3.5. Will contact the audit manager within 5 business days of receiving a new audit announcement to discuss the specifics of the project within OO-ALC.

2.3.6. Will notify the OO-ALC Inspector General Gatekeeper regarding the planned start date of AFAA audit activity within OO-ALC.

2.3.6.1. Provide assistance to the gatekeeper if an effort must be made to de-conflict the inspection schedule.

2.3.7. Coordinate all key audit subject meetings between AFAA, OO-ALC leadership, and all stakeholders.

2.3.8. Develop a complete POC listing for the each AFAA project (reference [paragraph 3.2](#)).

2.3.9. Collect pre-audit deliverables as requested by AFAA (reference [paragraph 3.3](#)).

2.3.10. Coordinate with audit personnel during service execution, results validation, and report processing to verify results accuracy IAW AFI 65-301.

2.3.11. Resolve or elevate disagreements over access to information and communicate management's position to designated officials, as necessary IAW AFI 65-301.

2.3.12. Coordinate the process to draft proposed management comments for audit draft reports. (reference **section 5.1**).

2.3.12.1. Ensure proposed management comments are reviewed for concurrence by the commanders of all involved units prior to the final out-brief (reference **paragraph 5.1.7.1**).

2.3.13. Ensure signed management comments are returned to AFAA at the final out-brief or by the established suspense date.

2.3.14. Distribute the final Report of Audit (ROA) to OO-ALC leadership and personnel at all levels.

2.3.15. Enter all final ROA and new audit recommendations into MX1 within 3 business days of receipt of the final report.

2.3.15.1. Keeps each recommendation updated in MX1 until closure.

2.3.16. Monitors and reports the status of agreed-upon corrective actions to the FAA or the designated representative IAW AFI 65-301.

2.3.17. Ensures the Commander's Inspection Management Board (CIMB) includes the reporting of AFAA audit results, IAW AFI 90-201.

2.3.18. Attends the CIMB and Inspection Working Group (IWG) meetings.

2.3.19. Ensures follow-up and final management comments are completed, approved, and returned to AFAA by the established suspense dates.

2.3.20. Request extensions to suspense dates from the AFAA audit management team, as needed.

2.3.21. Coordinate with AFSC AFP and AFMC AFP to ensure the correct OO-ALC leadership and POCs attend higher level audit briefings.

2.3.21.1. Will participate in project entrance and exit conferences at all levels, IAW AFI 65-301.

2.3.21.2. Ensures OO-ALC assignments are followed through to completion as required.

2.3.22. Participate in all scheduled AFAA crosstalk meetings with the local Hill Air Force Base Audit Office as requested. If not available, ensure an alternate is in attendance.

2.3.23. Compile and distribute a bi-weekly AFAA Audit Program status report to all OO-ALC leadership and units via email.

2.3.24. Will retain audit program and working papers for 3 years IAW AFRIMS (RDS T65 03 R02.00).

#### 2.4. Audit Points of Contact.

2.4.1. Audit POCs assigned to assist with research and fieldwork.

2.4.1.1. Notify the supervisor and the AFP if not available to act as a POC during the timeframe of the audit.

- 2.4.1.2. Attend all scheduled meetings. If not able to attend will ensure an alternate POC attends.
- 2.4.1.3. Provide auditors, possessing the necessary security clearance, with access to information and resources necessary to execute a service IAW AFI 65-301.
  - 2.4.1.3.1. Provide all requested information to the audit team by the set suspense dates.
- 2.4.2. Audit POCs assigned to manage audit recommendations.
  - 2.4.2.1. Attend all scheduled meetings. If not able to attend, will ensure an alternate POC attends.
  - 2.4.2.2. Assist the AFP in drafting initial, follow up and final management comments related to the audit.
    - 2.4.2.2.1. Provide concurrence to drafted comments by the suspense dates.
  - 2.4.2.3. Oversee the completion of the corrective actions.
  - 2.4.2.4. Provide the AFP with status update information by the suspense date.

### **3. Project Coordination.**

- 3.1. Sample data is utilized to determine the maintenance groups which will be impacted by the project and identify the correct POCs.
  - 3.1.1. AFP will request a copy of the sample data from the audit team.
  - 3.1.2. AFP distributes sample data, when available, to maintenance groups and staff offices for use in determining correct POCs.
    - 3.1.2.1. AFP will request audit POCs from applicable units via workflow with a 5 business-day suspense.
    - 3.1.2.2. Prior to designating a POC, units will ensure each POC will be available during the audit timeframe.
- 3.2. AFP will compile a POC listing for the audit team. The POC list will include all POC names, work centers, emails, and DSNs.
  - 3.2.1. AFP will provide the complete POC listing to the audit team no later than the date of the audit entrance conference.
- 3.3. When deliverables are requested by AFAA, AFP will collect via workflow from applicable units.
  - 3.3.1. AFP will provide deliverables to the audit team by the date of the audit entrance conference.
  - 3.3.2. AFP will ensure a DoD safe file is used to provide sensitive deliverables.
- 3.4. AFP will assist audit teams visiting OO-ALC on temporary duty orders by coordinating an audit itinerary of meetings and site visits which will maximize the auditor's time within the OO-ALC.

3.4.1. AFP will coordinate with the security office, prior to the start, if the auditor will need access to secure buildings.

3.4.2. Establish a POC to accompany the audit team to areas behind the pacer protect gate and into secure buildings.

3.5. AFP will coordinate and attend an entrance conference for the audit team to discuss the objective and scope of the audit with OO-ALC leadership.

3.5.1. AFP will provide the audit team with a meeting attendance sheet.

3.6. AFP will coordinate and attend a meeting to follow the entrance conference between the audit team, key program managers, and all identified POCs to discuss the audit objective, explain how information will be requested and delivered, and for discussion of the program and processes used within OO-ALC.

3.6.1. AFP will provide the audit team with a meeting attendance sheet.

#### **4. Audit Research and Fieldwork.**

4.1. OO-ALC personnel shall grant auditors, possessing the necessary security clearances, with full and unrestricted access to all resources necessary to execute audits in accordance with Department of Defense Instruction (DODI) 7600.02, *Audit Policies*.

4.2. During the research and fieldwork processes AFP will initiate regular contact with the audit team.

4.3. AFP will assist the audit team if there is a constraint in obtaining requested information from the appointed POCs.

4.4. IAW AFI65-301 AF management is encouraged to correct deficiencies during the audit process.

4.4.1. If management completes the corrective action during the audit, management officials will provide the audit team with documentation of action taken.

4.5. At the conclusion of the fieldwork process the AFP will coordinate a meeting between the audit team, POCs and key program managers to discuss the audit findings.

#### **5. Draft Report.**

5.1. Installation level reports.

5.1.1. Audit team provides a copy of the draft report to the AFP.

5.1.2. AFP coordinates a management discussion meeting between the audit team and applicable maintenance group and staff office leadership for discussion of the draft report, concurrence of recommendations for improvement and to determine the OPR.

5.1.2.1. AFP will provide the audit team with a meeting attendance sheet.

5.1.2.2. The audit team may revise the draft report as needed to accommodate agreements reached during the draft report discussion meeting.

5.1.3. Once the draft report is ready for the official out-brief the AFP will schedule an out-brief meeting with the OO-ALC Commander/Vice Director to be held within 3 weeks.

5.1.4. If the audit draft report cites any Potential Monetary Benefit (PMB), the AFP will send a copy of the draft report to OO-ALC/FM to validate the PMB for concurrence or non-concurrence via workflow with a 7 business-day suspense.

5.1.4.1. As a PMB cited in an audit report may affect future budget allocations, OO-ALC/FM leadership will ensure measures are taken to validate the PMB cited within the draft report.

5.1.4.2. OO-ALC/FM will provide a written response of concurrence or non-concurrence of the PMB. Non-concurrence must include documented rationale.

5.1.4.2.1. AFP will ensure the written response is included on the management comment template.

5.1.5. OPR leadership will designate a recommendation POC who will assist the AFP with the response to the recommendations and oversee the corrective actions.

5.1.6. AFP will coordinate a meeting to include the AFP, recommendation POC, key program managers, and other SMEs.

5.1.6.1. Team will determine verbiage for the management comments and outline the rationale for any disagreements in the written comments.

5.1.7. AFP drafts the management comments on the correct template.

5.1.7.1. AFP sends the drafted comments for leadership concurrence via workflow to all stakeholder units with a 4 business-day suspense.

5.1.8. Required attendance for the final out-brief will include the AFAA audit team, the OO-ALC Commander/Vice Director, OO-ALC Financial Management (OO-ALC/FM), OO-ALC Business Operations (OO-ALC/OB), OPR leadership, the recommendation POC and the OO-ALC AFP.

5.1.8.1. Following the final outbrief, the AFP will provide the audit team with a meeting attendance sheet.

5.1.8.2. If the management comments are complete and ready for approval, in time for the out-brief, the AFP provides a copy to the attending commander/vice director.

5.1.8.3. If the commander/vice director is in agreement with the proposed management comments as written, the letter will be signed at the meeting.

5.1.8.3.1. If the commander or deputy is not in agreement with the proposed management comments or the comments were not completed at the time of the meeting, AFAA will issue the draft report to the AFSC AFP.

5.1.9. AFSC AFP will suspense OO-ALC with a completion date for management comments.

5.1.10. AFP will work with OPR for the completion of the management comments.

5.1.10.1. AFP will coordinate the management comments via workflow, with a 4-business day suspense, for leadership concurrence to all staff offices and maintenance groups impacted by the planned actions.

5.1.11. AFP will send coordination to the OO-ALC/CC/DV/CV for approval of the management comments.

5.1.11.1. Management comments are signed by the OO-ALC Commander/Vice Director or Vice Commander.

5.1.12. The AFP will send a response via email to AFAA and the AFSC AFP.

5.2. Enterprise level reports.

5.2.1. OO-ALC AFP will coordinate with the AFSC AFP to ensure the correct leadership and POCs are invited to scheduled out-briefs.

5.2.2. When requested, AFP will provide the AFSC AFP the list of POCs to assist in drafting management comments for recommendations being made at a higher level.

## **6. Final Reports.**

6.1. Upon the release of the final report the AFP distributes the report to OO-ALC leadership and personnel at all levels.

6.2. Within 5 days of receiving the final report, the AFP will add the report and any audit recommendations into MX1.

6.3. AFAA audit results will be reported in the CIMB, IAW AFI 90-201.

6.4. Final reports of audits will be retained for 5 years IAW AFRIMS RDS T65-03 R01.00.

## **7. Open Audit Recommendations.**

7.1. AFP will track all open audit recommendations in MX1 until closure.

7.2. AFP will request status of open recommendations 5 days prior to CIMB/IWG so they can be included and briefed in CIMB/IWG meeting.

7.2.1. OPR will provide a detailed update outlining milestones and constraints in working the corrective actions.

7.3. AFP will ensure AFAA is provided a status update every 6 months, at a minimum, for each open audit recommendation.

7.4. Thirty days prior to the Estimated Completion Date (ECD), the AFP initiates follow up or final management comments.

7.4.1. AFP will work with the OPR and the recommendation POC to draft management comments.

7.4.2. Final management comments will be written to address recommendations ready for closure and will include supporting documentation to provide to AFAA.

7.4.3. Follow-up comments will be written to address items not ready for closure. The comments will include a status report of the actions taken and a request for an ECD extension is required.

7.5. AFP will format the comments into the correct management comment template to send to the OO-ALC front office for approval by the commander/vice director.

7.6. AFP forwards the signed documents and any supporting documentation to AFAA and the AFSC AFP.

7.7. Closure approvals for audit recommendations are made by the AFAA office.

RICHARD W. GIBBS, Brigadier General, USAF  
Commander, Ogden Air Logistics Complex

**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

DoDI 7600.02, *Audit Policies*, 16 October 2014

DAFI 90-160, *Publications and Forms Management*, 14 April 2022

AFI 1-2, *Commander's Responsibilities*, 8 May 2014

AFI 33-322, *Records Management & Information Governance Program*, 23 March 2020

AFPD 65-3, *Audit Services*, 8 August 2018

AFI 65-301, *Internal Audit Services*, 31 August 2018

AFI 90-201, *The Air Force Inspection System*, 20 November 2018

***Adopted Forms***

DAF Form 847, *Recommendation for Change of Publication*

***Abbreviations and Acronyms***

**AF**—Air Force

**AFAA**—Air Force Audit Agency

**AFI**—Air Force Instruction

**AFMC**—Air Force Materiel Command

**AFP**—Audit Focal Point

**AFPD**—Air Force Policy Directive

**AFRIMS**—Air Force Records Information Management System

**AFSC**—Air Force Sustainment Center

**CIMB**—Commander's Inspection Management Board

**DAF**—Department of the Air Force

**DAFI**—Department of the Air Force Instruction

**DoDI**—Department of Defense Instruction

**ECD**—Estimated Completion Date

**IAW**—In Accordance With

**IWG**—Inspection Working Group

**MX1**—Maintenance One

**OO-ALC**—Ogden Air Logistics Complex

**OO-ALC/FM**—Ogden Air Logistics Complex Financial Management

**OO-ALC/OB**—Ogden Air Logistics Complex Business Operations

**OPR**—Office of Primary Responsibility

**PMB**—Potential Monetary Benefit

**POC**—Point of Contact

**ROA**—Report of Audit

**RDS**—Records Disposition Schedule

**SAC**—Self-Assessment Communicator

**SME**—Subject Matter Expert

*Terms*

**Government Auditing Standards**—Criteria issued by the Government Accountability Office to conduct audits, attestations, and non-audit services for government entities, programs, and operations. Standards are also referred to as generally accepted government auditing standards.

**Management Comments**—Air Force management will respond in writing to all draft audit reports containing recommendations or potential monetary benefits.

**Monetary Benefits**—Potential monetary benefits are a reasonable estimate or a known benefit, expressed as a dollar value, if management implements the audit recommendations. Monetary benefits are categorized as funds put to better use or questioned costs.