*BY ORDER OF THE*
*SECRETARY OF THE AIR FORCE*

*HEADQUARTERS MISSION DIRECTIVE 1-8*

*5 FEBRUARY 2026*

*Special Management*

*AUDITOR GENERAL*

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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OPR: SAF/AG | Certified by: SAF/AG

Supersedes: HAFMD1-8, January 11, 2021 | Pages: 4

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**1. Mission.** Pursuant to Title 10 United States Code (U.S.C.) §§9013-9016, the Secretary of the Air Force (SecAF) may establish offices and officials within the Office of the Secretary of the Air Force (known as the Secretariat) to assist the Secretary in carrying out their responsibilities. As documented by **paragraph 4.2.2**. of Air Force Mission Directive (AFMD) 1, *Headquarters Air Force (HAF)*, and this Headquarters Air Force Mission Directive (HAFMD), the Auditor General (SAF/AG) is established as part of the Secretariat. The Auditor General has overall responsibility for the internal audit mission for the Department of the Air Force (DAF). The Auditor General is also responsible for the audit liaison and follow-up functions. The SecAF retains ultimate responsibility for all policies related to the DAF. Within their areas of responsibility, the Auditor General develops and approves policies and programs, issues official guidance via official departmental level publications, and oversees the implementation and execution of those policies and programs.

**2. Organizational Relationships.** Subject only to the authority, direction, and control of the Secretary of Defense, the SecAF is responsible for, and has all legal authority necessary to conduct, the affairs of the DAF. The Secretariat, Air Staff and Space Staff offices perform their DAF functions subject to the authority, direction, and control of the SecAF.

2.1. **The Auditor General** reports to the SecAF, serves as an agent of the Secretary within assigned policy and program domains, and provides guidance, direction, and oversight for all matters pertaining to the formulation, review, and execution of plans, policies, programs, and budgets within their area of responsibility. The Auditor General is accountable to the Secretary for results achieved within the policy and program domains assigned by this Directive.

2.2. **The Auditor General** and the Office of the Auditor General work in cooperation with the Assistant Secretary of the Air Force for Financial Management & Comptroller, and its respective office, as well as other HAF organizations, which are responsible, pursuant to chapters **903**, **905**, and **908** of Title 10 (10 USC §§ 9013-9024, §§ 9031-9040, and §§ 9081-9084), for assisting the SecAF, Chief of Staff of the Air Force , and the Chief of Space Operations in carrying out their responsibilities.

2.3. **Reporting to the Auditor General** is a Field Operating Agency, the Air Force Audit Agency, whose mission is documented in Air Force Mission Directive 17, *Air Force Audit Agency*.

**3. Responsibilities. The Auditor General** is specifically responsible for:

3.1. Directing and managing all internal audit functions, activities, and operations within the DAF in accordance with existing statutes, generally accepted government auditing standards, and Department of Defense (DoD) policies. The internal audit function provides audit services to DAF leadership.

3.2. Serving as the designated audit follow-up official for the DAF. The Auditor General oversees the DAF audit follow-up program, as directed by Office of Management and Budget Circular A-50, *Audit, Inspection, or Evaluation Follow Up*; DoD Instruction 7650.02, *Engaging with the Government Accountability Office (GAO) on GAO Audits*; and DoD Instruction 7650.03, *Follow-up on Inspector General of the Department of Defense (IG DoD) and Internal Audit Reports*, to follow-up on management actions taken in response to internal and external audit reports.

3.3. Acting as the liaison with the Government Accountability Office, the DoD Office of the Inspector General, and other external government audit and inspection agencies concerning audit objectives, plans, and execution. The Auditor General will inform pertinent DAF leaders of all Government Accountability Office, the DoD Office of the Inspector General, and other external government organization audits, reviews, and surveys applicable to the DAF.

3.4. Advising and communicating directly with the Secretary, Under Secretary, Assistant Secretaries, Air Force Chief of Staff, Chief of Space Operations, Deputy Chiefs of Staff, Deputy Chiefs of Space Operations, other Headquarters Air Force offices, and other key DAF officials about audit and related matters.

**4. Delegations of Secretary of the Air Force Authority and Assignments of Responsibility:** **Attachment 1** lists authorities delegated and responsibilities assigned by SecAF to the Auditor General. The authorities delegated/responsibilities assigned to the Auditor General by this HAFMD may generally be re-delegated or reassigned to other DAF officials unless re-delegation is expressly prohibited by the attached delegation or by controlling law, regulation, or DoD issuance. While the Auditor General may re-delegate authorities or reassign responsibilities, he/she will ultimately be responsible to SecAF for all matters listed in paragraph **1** and **3** of this publication. Any re-delegation of authority/assignment of responsibility shall not be effective unless it is in writing, has been reviewed by the General Counsel of the DAF (SAF/GC) as primary legal advisor and the Air Force Judge Advocate General's Corp (AF/JA) will provide complimentary legal advice, and is signed by the Auditor General. Any person re-delegating authority in accordance with this HAFMD may further restrict or condition the authority/ responsibility being re-delegated/re-assigned.

**5. Notifications to Congress:** No re-delegation of authority/assignment of responsibility under this HAFMD below the level of a Deputy Assistant Secretary or three-letter/digit office shall include authority to provide notifications or reports to Congress.

**6. Continuation of Prior Re-Delegations of Authority/Assignments of Responsibility:** Re-delegations of authority/assignments of responsibility made prior to the date of issuance of this HAFMD remain effective insofar as such re-delegations are not inconsistent with the terms of this HAFMD unless superseded by a new re-delegation or assignment of responsibility.

TROY E. MEINK
Secretary of the Air Force

## Attachment 1

### DELEGATIONS OF SECRETARY OF THE AIR FORCE AUTHORITY/ASSIGNMENTS OF RESPONSIBILITY TO THE AUDITOR GENERAL

**A1.1.**—Authority relating to DoD policy and responsibilities on internal audits and external peer reviews as delegated to the SecAF pursuant to DoD Instruction 7600.02, *Audit Policies*.

**A1.2.** —Authority relating to performing audits of nonappropriated fund instrumentalities, providing technical guidance, and periodically reviewing audits conducted by nonappropriated fund instrumentality internal audit staff and certified public accountants to ensure such audits conform with DoD Instruction 7600.02 and generally accepted government auditing standards as delegated to the SecAF pursuant to DoD Instruction 7600.06, *Audit of Nonappropriated Fund Instrumentalities and Related Activities*.

**A1.3.** —Authority relating to coordinating with and supporting the Director, Defense Contract Audit Agency, and utilizing Defense Contract Audit Agency audit services, as appropriate, as delegated to the SecAF pursuant to DoD Directive 5105.36, *Defense Contract Audit Agency*.

**A1.4.** —Authority relating to establishing procedures to ensure appropriate handling of and responses to the Office of the Inspector General of the DoD requests for access to records or other information, as delegated to the SecAF pursuant to DoD Instruction 7050.03, *Office of the Inspector General of the Department of Defense Access to Records and Information.*

**A1.5.** —Authority relating to audits of joint ventures and financial sharing agreements with states, local governments, and non-profit organizations and related activities, as delegated to the SecAF pursuant to DoD Instruction 7600.10, *Follow-up and Oversight on Single Audits*.

**A1.6.** —Authority relating to Government Accountability Office requests for records, as delegated to the SecAF pursuant to DoD Instruction 7650.01, *Government Accountability Office (GAO) and Comptroller General Requests for Access to Records.*

**A1.7.** —Authority relating to audit surveys, reviews, and reports, as delegated to the SecAF pursuant to DoD Instruction 7650.02, *Engaging with the Government Accountability Office (GAO) on GAO Audits*.

**A1.8.** —Authority relating to follow-up on Government Accountability Office, the Office of the Inspector General of the DoD, and other internal audit findings and recommendations, as delegated to the SecAF pursuant to DoD Instruction 7650.03, *Follow-up on Inspector General of the Department of Defense (IG DoD) and Internal Audit Reports*.