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AIR FORCE AUDIT AGENCY (AFAA)

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This directive states the mission, defines the command structure, and establishes the responsibilities of the Air Force Audit Agency (AFAA).

SUMMARY OF REVISIONS

This document is substantially revised and must be completely reviewed.

This mission directive eliminates the responsibility of AFAA to annually audit and render an opinion on Air Force financial statements. This change is the result of GAO's Government Auditing Standards, Amendment No. 3, Independence, January 2002.

1. Mission. The AFAA accomplishes the internal audit mission of the United States Air Force. The AFAA provides timely, value-added audit services to all management levels. These services focus on independent, objective, and quality audits that include reviewing and promoting the economy, effectiveness, and efficiency of operations; assessing and improving Air Force fiduciary stewardship and the accuracy of financial reporting; and evaluating programs and activities and assisting management in achieving intended results.

2. Command.

- 2.1. The Secretary of the Air Force (SECAF) maintains authority, direction, and operational control over the AFAA, and ensures its effective and efficient operation.
- 2.2. The Auditor General of the Air Force (SAF/AG) acts for the SECAF in directing the Air Force internal audit program.
- 2.3. The SAF/AG has direct access to the Air Force Chief of Staff in furthering the audit mission.
- 2.4. The AFAA is a field operating agency headquartered in the National Capital Region with audit locations at selected Air Force installations throughout the world.

3. Responsibilities. The AFAA:

- 3.1. Conducts audits according to government auditing standards. All Air Force organizational components and levels of operations, including the Air National Guard (ANG) and the Air Force Reserve (AFRES), are subject to AFAA audit.
- 3.2. Determines the direction of audit services throughout the Air Force and the frequency and method of reporting audit results to Air Force management.
- 3.3. Maintains direct liaison with the General Accounting Office and the Office of the Inspector General, DoD (OIG, DoD) on matters concerning audit standards, objectives, policies, and plans.
- 3.4. Provides a management advisory service (MAS) to senior-level Air Force management, and installation-level and major tenant commanders. The MAS offers an avenue for timely non-audit services focusing on management's near-term needs.
- 3.5. Exchanges information on audit, inspection, and investigative programs with the OIG, DoD; Air Force Inspector General; the Air Force Inspection Agency; and the Air Force Office of Special Investigations.
- 3.6. Evaluates the adequacy of public accountants' audits of nonappropriated funds.
- 3.7. Develops and publishes audit policy and procedural guidance in Air Force and AFAA policy directives and instructions.
- 3.8. Obtains logistical support for the AFAA headquarters and its subordinate units according to guidelines in AFPDs 25-2, *Support Agreements*, and 65-6, *Budget*.
- 3.9. Maintains direct communication on matters of AFAA responsibility with the OIG, DoD; other military services' audit agencies; other government agencies; the SECAF; the Air Force Chief of Staff; HQ USAF (including the ANG and the AFRES); all major and intermediate commands; field operating agencies; direct reporting units; and all bases and installations.

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The Auditor General