

## INTERNAL REVIEW SUBPLAN

**1. Purpose.** This appendix supplements the guidance provided in the main body of the Detroit District Quality Management Plan (QMP) for the execution of quality control (QC) activities in the Internal Review Office.

### **2. References**

- a AR 11-7, Internal Review and Audit Compliance Program, dated 16 July 1989
- b USACE Supplement 1 to AR-11-7, dated 5 January 1995
- c Comptroller General Government Auditing Standards, dated June 1994
- d Department of Army Internal Review Quality Assurance Guide, dated 3 September 1997
- e Department of Army Internal Review Planning Guide
- f CEAO Memorandum dated 24 January 1995, SUBJECT: Quick Reaction Auditing (QRA)
- g CEAO Memorandum dated 03 January 1996, SUBJECT: Consulting and Advisory Services
- h CEAO Memorandum dated 03 January 1996, SUBJECT: USACE IR Policy on Internal Audit Reporting
- i Working Paper Checklist, USACE Supplement 1 to AR 11-7, dated 5 January 1995.

**3. Internal Review Office Quality Control Responsibilities.** The references in Paragraph 2 above provide guidance on the processes/procedures to be used as follows:

- Preparing annual Internal Review plans
- Preparing semi-annual reports
- Planning, conducting, documenting and reporting internal review engagements (including follow-up reviews and external audit liaison)

- Obtaining customer satisfaction assessments. Responsible for ensuring that audit services conform to generally accepted government auditing standards as they apply to the specific audit assignment and the desires of the customer.

**4. Quality System Activities/Indicators.** Specific actions required in accomplishing the quality control responsibilities identified above are as follows:

a. Prepare annual plan soliciting feedback from all District offices, the Commander and Deputy Commander. Ensure completion of required Chief Financial Officer (CFO) reviews and areas of District and Division Command emphasis. Reviews will be completed in accordance with standard HQUSACE QA checklist for Audit.

b. Provide LRD Audit with required data relative to resources expended and nature of audits completed on a semi-annual basis as to the execution of the District Internal Review Program.

c. Complete required CFO validations as part of the Annual Assurance process providing guidance for CFO issues to management to achieve and maintain compliance for areas reviewed. Ensure a process is put in place to avoid slippages of controls.

d. Provide Executive Office with assistance in completing operating budgets. Provide analysis of expenditures and charges as needed.

e. Monitor and control expenditures for the district employee health contracts for the Employee Assistance Program (EAP) and the basic health contract (to include the health risk appraisals and other services rendered by the health unit).

f. Provide liaison services to external audit groups reviewing the District. Act as focal point for the District to ensure accuracy and consistency of information gathered.

g. Obtain customer satisfaction assessments from areas reviewed to better enhance service provided.