



UNITED STATES MARINE CORPS

MARINE CORPS AIR STATION
BOX 99100
YUMA, ARIZONA 85369-9100

StaO 7510.2L
3FE
01 APR 1997

STATION ORDER 7510.2L

From: Commanding Officer
To: Distribution List

Subj: EXTERNAL AUDITS

Ref: (a) MCO 7510.3E
(b) MCO 7540.2C
(c) SECNAVINST 7510.7E
(d) DoD 7000.14-R, Vol. 5
(e) ABO 7540.2

1. Purpose. To implement the provisions of references (a) through (e) pertaining to the monitoring, assignment of responsibility and coordination of external audits conducted within this Command.

2. Cancellation. StaO 7510.2K.

3. Scope

a. An audit is considered any review, survey or analysis of Station management policies and procedures by external agencies.

b. This Order is applicable to audits and inspections conducted under the auspices of the Naval Audit Service, the General Accounting Office (GAO), the Department of Defense Inspector General (DODIG), and the Marine Corps Nonappropriated Fund Service (MCNAFAS), as covered in references (a) through (c).

4. Background

a. Reference (a) requires appointment of a Liaison Officer to coordinate all audit activities and to ensure Command attention and response to external audits. As indicated by reference (b), liaison and follow-up of audit findings is appropriately placed within the Resource Evaluation Branch (REB), Comptroller Department.

b. The principal benefit of any audit lies in the objective, constructive evaluation of the manager's control and utilization of available resources. The value of such investigations is gained from identification of deficiencies or undesirable conditions, and most importantly, the follow-up assistance in planning and executing corrective action.

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5. Action

a. REB is designated the control point and liaison office for all formal, or informal, external audits and will coordinate and process all notifications of audit visits. Any notification of an audit, whether by telephone conversation, letter or other format, will be referred to the REB, which will:

- (1) Recommend assignment of action officers.
- (2) Monitor progress of audits.
- (3) Coordinate required replies to audit results.

b. Follow-up action will be taken by the REB on all accepted recommendations to ensure implementation is accomplished. REB will prepare all reports on follow-up status for the Commanding Officer.

c. REB will ensure, via the Comptroller, that higher headquarters are notified of all external audits as required by reference (e) in a timely manner. REB will also provide CMC (FDR) with summary of all briefings that reflect financial management implications which are, again, via the Comptroller.

d. The appointed action officer will be responsible for the submission and processing of requests and reports within their specific areas. All correspondence in reply to audits or audit follow-ups will be routed through the REB and Comptroller before submission. Guidance will be provided by the REB.

6. Summary of Revision. This directive has been revised to update the references and the responsibilities of the REB.


C. J. TURNER

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