

Headquarters
Department of the Army
Washington, DC
22 May 1987

DA Memo 36-1

Audit

Release of U. S. Army Audit
Agency Audit Reports

Impact on New Manning System. This memorandum does not contain information that affects the New Manning System.

1. Purpose.

This memorandum prescribes policy and establishes responsibilities and procedures for the release of US Army Audit Agency (USAAA) audit reports which are subject to the command reply process, to persons or activities outside the Department of the Army (DA).

2. Reference.

DA Memo 360-9 (Review and Clearance of Information for Release Outside the Department of Defense).

3. General.

An audit report published at the conclusion of an audit usually includes findings, recommendations and potential monetary benefits, together with pertinent comments from each command to which a recommendation was addressed. These comments, however, may change during the command reply process. An official reply containing specific comments on each recommendation and the potential benefits is required to be forwarded through official command channels to The Inspector General within 60 days after the audit report is sent to the commands for comment. The command reply process enables the audited activity, higher echelons, and DA Staff agencies to provide revised comments and other clarification on each finding and recommendation and on any potential monetary benefits. The procedures in this memorandum are designed to furnish the official command or DA position concerning major audit recommendations and estimated potential monetary benefits, which is determined through the official command reply process.

4. Policy.

a. Release of Audit Reports Outside the Department of the Army. Release of USAAA reports to persons or activities outside of DA will be made by Headquarters, USAAA. An audit report shall not be released outside of DA until 60 days after the audit

*This memorandum supersedes DA Memo 36-1 dated 8 February 1985.

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report is sent to the commands for comment. USAAA will distribute audit reports to appropriate offices within the Department of Defense (DOD) after the 60-day period. Exceptions will be made when the audit reports are a part of a DOD-wide audit conducted by the Inspector General, DOD and the contents will be included in the overall DOD audit report. These reports will be provided to the Inspector General, DOD when released.

b. Release of Audit Reports Outside the Department of Defense.

(1) Copies of all audit reports on appropriated fund activities are released, through The Comptroller of the Army, to the House and Senate Appropriation Committees annually.

(2) Reports requested by other Congressional committees, the General Accounting Office, or other government activities outside DOD will be released through the Chief of Legislative Liaison, Office of the Secretary of the Army (OSA).

(3) USAAA normally will release reports under the Freedom of Information Act directly to the requester after coordinating with the Chief of Public Affairs, OSA. An audit report shall not be released outside DOD pursuant to a request under the Freedom of Information Act until the official command reply process has been completed in accordance with AR 36-2 and the Inspector General's office has prepared an Army Position Statement and forwarded it to USAAA. (See paragraph 4b(4) below.) When requests are received directly by the Office of The Chief, Public Affairs, that office will release the report directly to the requester after the report has been reviewed and approved for release under the Freedom of Information Act by USAAA.

(4) All requests for copies of audit reports from external sources will be referred to Headquarters, USAAA, ATTN: DAAA-PRP. The Inspector General's office will prepare an Army Position Statement (see Appendix A for content) before a report is released outside of DOD when the report is subject to the official command reply process as specified in AR 36-2 and AR 36-5. The Army Position Statement will state the DA position on major audit recommendations and potential monetary benefits. This statement will be provided the requester along with the audit report.

5. Responsibilities and Procedures.

a. U. S. Army Audit Agency. USAAA is responsible for releasing published U. S. Army Audit Agency audit reports. When such reports are requested from sources outside DOD, USAAA will:

(1) Ascertain if an Army position has been established for the audit report requested. An Army Position Statement is required only if the audit report is subject to the command reply and was issued in the current fiscal year or within the past 2 fiscal years.

(2) Release the requested audit report with the Army Position Statement through the appropriate Army liaison office. A comment will be included, when appropriate, stating that the official DA position has not been established.

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(3) Ensure that responses to freedom of information requests comply with the Freedom of Information Act standards as stated by the Department of Justice and court opinion.

(4) Coordinate all audit report requests for release to news media or to the public under the Freedom of Information Act with the Chief of Public Affairs.

(5) Furnish the Chief of Public Affairs, in advance, with copies of audit reports and the applicable Army Position Statement for release to the news media.

(6) Notify the installation or activity commander, major Army command, and DA Staff agencies involved in the audit when reports have been released to persons or activities external to DOD, except for the reports cited in paragraph 4b(1).

b. The Inspector General. The Inspector General will - -

(1) Obtain the DA position from the appropriate Army elements.

(2) Coordinate the Army Position Statement with all DA elements identified.

(3) Furnishing a copy of the Army Position Statement to the U. S. Army Audit Agency (DAAA-PRP).

Appendix A

ARMY POSITION STATEMENT

- I. TITLE: Title of the audit report
- II. REPORT NUMBER/DATE:
- III. DA ELEMENT HAVING INTEREST OR ACTION:
- IV. ARMY POSITION: The official Army position obtained from the appropriate Army element(s).
- V. DATE ARMY POSITION ESTABLISHED:

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(DAAA-ZA)

By Order of the Secretary of the Army:

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