

Headquarters  
Department of the Army  
Washington, DC  
15 November 2021

**Audit**

**Release of U.S. Army Audit Agency Audit Reports**

**Applicability.** This policy notice applies to Headquarters, Department of the Army and its field operating agencies.

**Proponent and exception authority.** The proponent of this policy notice is the Army Auditor General. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. The proponent may delegate this approval authority, in writing, to an employee within the U.S. Army Audit Agency in the grade of colonel or the civilian equivalent or above. Activities may request an exception or waiver to this publication by providing both a justification that includes a full analysis of the expected benefits and a formal review by the activity's senior legal adviser. All exceptions or waiver requests will be endorsed by the commander or senior leader of the requesting activity and forwarded through the activity's higher headquarters to the Army Auditor General. Refer to AR 25-30 for specific requirements.

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**1. Purpose**

This policy notice prescribes responsibilities for the release of U.S. Army Audit Agency (USAAA) audit reports.

**2. References, forms, and explanation of abbreviations**

See appendix A. The abbreviations, brevity codes, and acronyms (ABCAs) used in this electronic publication are defined when you hover over them. All ABCAs are listed in the ABCA Directory located at <https://armypubs.army.mil/abca/>.

**3. Associated publications**

This section contains no entries.

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\*This policy notice supersedes DA Memo 36-1, dated 7 November 2014.

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### 4. Responsibilities

a. The Army Auditor General oversees the operational performance of USAAA. The Army Auditor General is responsible for responding to requests for published USAAA audit reports.

b. Chief Counsel, USAAA, on behalf of the Army Auditor General, is responsible for releasing information requested through the Freedom of Information Act (FOIA) to parties outside the Federal Government (see para 7).

c. Director, USAAA Audit Coordination and Followup Office, on behalf of the Army Auditor General, is responsible for releasing audit reports to DoD or other Federal Government organizations (see para 7).

d. Principal officials of Headquarters, Department of the Army (HQDA) are responsible for forwarding to the Army Auditor General all requests for USAAA reports that they receive.

### 5. Records management (recordkeeping) requirements

The records management requirement for all record numbers, associated forms, and reports required by this publication are addressed in the Records Retention Schedule–Army (RRS–A). Detailed information for all related record numbers, forms, and reports are located in Army Records Information Management System (ARIMS)/RRS–A at <https://www.arims.army.mil>. If any record numbers, forms, and reports are not current, addressed, and/or published correctly in ARIMS/RRS–A, see DA Pam 25–403 for guidance.

### 6. Overview

An audit report published at the conclusion of an audit usually includes findings, conclusions, recommendations, and any estimated potential monetary benefits, along with pertinent comments from each command to which a recommendation was addressed. It also includes the official Army position, which states Department of the Army's position on the audit's findings, conclusions, recommendations, and any estimated potential monetary benefits.

### 7. Policy

a. *General.* It is the policy of USAAA to be as responsive as possible to Freedom of Information Act (FOIA) requests, congressional requests, and other requests that come to USAAA pertaining to audit reports.

(1) Chief Counsel, USAAA, on behalf of the Army Auditor General, has the authority to release information to parties outside of the Federal Government under FOIA. The Office of Counsel will also notify the Army's Office of the Chief of Public Affairs (OCPA) at [usarmy.belvoir.hqda-oaa-ahs.mbx.rmda-foia@army.mil](mailto:usarmy.belvoir.hqda-oaa-ahs.mbx.rmda-foia@army.mil) and the Army's Office of the Chief, Legislative Liaison (OCLL) at [usarmy.pentagon.hqda-ocll.mbx.foia@army.mil](mailto:usarmy.pentagon.hqda-ocll.mbx.foia@army.mil) after receiving a FOIA request from a media organization, for a report involving high-visibility matters, or for a report involving matters of interest to the public or Congress. Chief Counsel, USAAA, will make redacted and unredacted copies of the requested audit reports available to OCPA and OCLL before the reports are released.

(2) The Executive Officer to the Army Auditor General has the authority to respond to congressional requests on behalf of USAAA through, or in coordination with, the OCLL Congressional Response Team.

(3) USAAA's Program Director, Strategic Audit Planning and Coordination Office has the authority to respond to requests from Army, non-Army Department of Defense (DoD), and other Federal Government activities.

b. *Release of audit reports to a Department of Defense activity.*

(1) *Unclassified audit reports.* Army and other DoD activities seeking an unclassified report without protective markings may use the USAAA extranet web page to download the report or contact USAAA's Audit Coordination and Followup Office at [usarmy.pentagon.hqda-aaa.mbx.acfo@army.mil](mailto:usarmy.pentagon.hqda-aaa.mbx.acfo@army.mil) to request the report. Anyone using a .mil server can access the page at [https://army.deps.mil/army/cmds/aaa\\_extranet/sitepages/audit%20reports.aspx](https://army.deps.mil/army/cmds/aaa_extranet/sitepages/audit%20reports.aspx).

(2) *Controlled unclassified audit reports.* Army and other DoD activities may request controlled unclassified reports from USAAA's Audit Coordination and Followup Office at [usarmy.pentagon.hqda-aaa.mbx.acfo@army.mil](mailto:usarmy.pentagon.hqda-aaa.mbx.acfo@army.mil). The requester must explain the official need for the requested information.

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*c. Release of audit reports to Federal Government activities outside Department of Defense.* A non-DoD Federal Government activity may request audit reports from USAAA's Audit Coordination and Followup Office at [usarmy.pentagon.hqda-aaa.mbx.acfo@army.mil](mailto:usarmy.pentagon.hqda-aaa.mbx.acfo@army.mil). The requester must explain the official need for the requested information.

**Appendix A**

**References**

**Section I**

**Required Publications**

This section contains no entries.

**Section II**

**Prescribed Forms**

This section contains no entries.

**Glossary of Terms**

**Controlled Unclassified Audit Report**

An audit report that has controlled unclassified information and has protective markings applied to the report in accordance with AR 380-5 and DoDI 5200.48.

**Controlled Unclassified Information**

Unclassified information requiring safeguarding or dissemination controls, pursuant to and consistent with applicable law, regulations, and Government wide policies.

**Unclassified Audit Report**

An audit report that does not have any controlled unclassified information as defined in AR 380-5 and DoDI 5200.48 and does not have any protective markings applied.

By Order of the Secretary of the Army:

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Distribution:

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