



DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
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WASHINGTON, DC 20314-1000

JUL 7 6 2018

CEIR

COMMAND POLICY MEMORANDUM: CPM – CEIR–001

SUBJECT: Liaison Responsibilities for External Audits, Inspections, and Investigations

1. References.

- a. AR 36-2, Audit Reports and Follow-up, 19 September 2007
- b. AR 11-7, Army Internal Review and Audit Compliance Program, 22 June 2011
- c. USACE Organizational Inspection Program (OIP) Policy

2. Purpose. The purpose of this memorandum is to establish command policy for coordination of externally imposed audits, inspections, and investigations of US Army Corps of Engineers (USACE) or any of its Divisions, Districts, Centers, Laboratories, and Field Operating Activities.

3. Intent/Background. Organizations external to USACE will, from time to time, request cooperation and support from USACE activities for investigations or audits performed by those organizations. The commitment of USACE staff time, including access to records or facilities, to support external organizations will be made only upon verification of the authorization for the audit/investigation and approval by the relevant USACE office of Internal Review. HQ Internal Review Office (CEIR) will coordinate and track all audits and subsequent implementation of audit recommendations generated by any external agency.

4. This memorandum rescinds CPM—CEIR--001, dated 16 December 2013; subject: Liaison Responsibilities for External Audits, Inspections, and Investigations.

5. Policy. Numerous organizations external to USACE have the authority and responsibility to conduct independent audits of USACE actions. All inquiries and taskings by external agencies to conduct audits, investigations, or inspections on elements of USACE must be coordinated and tracked through the appropriate HQ USACE organization.

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a. Coordination of External Audits. In the event an external agency approaches a USACE team member or organization directly about an audit, inspection, or investigation, that team member or organization will contact the following appropriate liaison office immediately without releasing any information:

(1) The Office of the Engineer Inspector General (CEIG) is responsible for liaison with the Department of the Army Inspector General (DAIG) and the Department of Defense Inspector General (DoDIG) on actions regarding investigations and with DAIG for inspections. The CEIG consults with law enforcement agencies when appropriate.

(2) The Chief, Operational Protection Division, is responsible for all contact and liaison with law enforcement agencies, and inspections or audits under the USACE Federal Employees Compensation Act (FECA).

(3) HQ Internal Review (CEIR) Liaison is the USACE entry point for all audits.

(4) The Chief of Staff will assign liaison responsibilities for all matters not covered previously in this policy.

b. Conduct of audits.

(1) Any agency or activity external to USACE that proposes to conduct an audit or similar type of structured review or study of the Command or of its subordinate elements should provide formal notification to CEIR of its intention to do so.

(2) Formal HQUSACE-level entrance and exit briefings must be provided by the external agency. All audits will begin with an entrance briefing at the highest level within USACE responsible for the subject to be audited. The entrance briefing will be attended by managers/leaders expected to have responsibilities to support the audit. The purpose of the entrance briefing is to ensure understanding of the objectives of the audit, to coordinate the planned scope and timing of the effort, to determine the level of support to be required to advise the most efficient manner to meet the objectives, and to identify joint expectations for the conduct of the action. The HQUSACE entrance briefing must occur prior to initiation of any audit. CEIR will coordinate all entrance and exit briefings related to external agency audits. An exit briefing will occur when the auditor has completed the field work and data collection, and will generally be attended by those managers/leaders whose units were involved. The purpose of the exit briefing is to ensure understanding of the status of the action, to coordinate the next steps in the process, and to gain understanding of the probable outcome of the action. The USACE team may offer advice to correct facts or to clarify facts and conclusions. CEIR will report on the status when appropriate, USACE will seek to identify lessons learned and

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independent observations from the auditors during the course of those actions in order to inform corrective actions or practices in a timely manner.

(1) Each HQUSACE organization is required to designate a Point of Contact (POC) and alternate POC at the GS-14 level or above to track and manage the assigned external audits within their respective footprints.

(2) Representatives from the USACE Command and subordinate elements are required to attend external agency entrance and exit briefings for audits that are relevant for their respective functional areas. CEIR will coordinate between the external agency and USACE to keep the audit process flowing.

(3) The Chief, Operational Protection Division, is responsible for ensuring that investigations, inspections, and audits under their jurisdiction are conducted without interruption.

c. Tracking of Audit Taskings.

(1) All external organizations must announce their audits of USACE through the US Army Audit Agency (USAAA) Liaison Office. If approached directly, the USACE organization or team member should request the auditing agency to work through USAAA in order to track properly and monitor status of the audit. In addition, the USACE organization or team member should contact and inform the CEIR Liaison Officer (LNO).

(2) HQUSACE will receive audit taskings from USAAA through an audit announcement on the Headquarters Department of the Army (HQDA) Task Tracker electronic system.

(3) The USACE Staff Action Control Specialist will assign all audit announcements to CEIR with the HQDA Task Tracker Number. CEIR will keep the Staff Action Control Specialist informed of the status of the audit milestones in order to keep HQDA and USAAA up to date.

(4) When complete, CEIR will close out the tasker with the Staff Action Control Specialist and follow up with USAAA directly to ensure the task is complete.

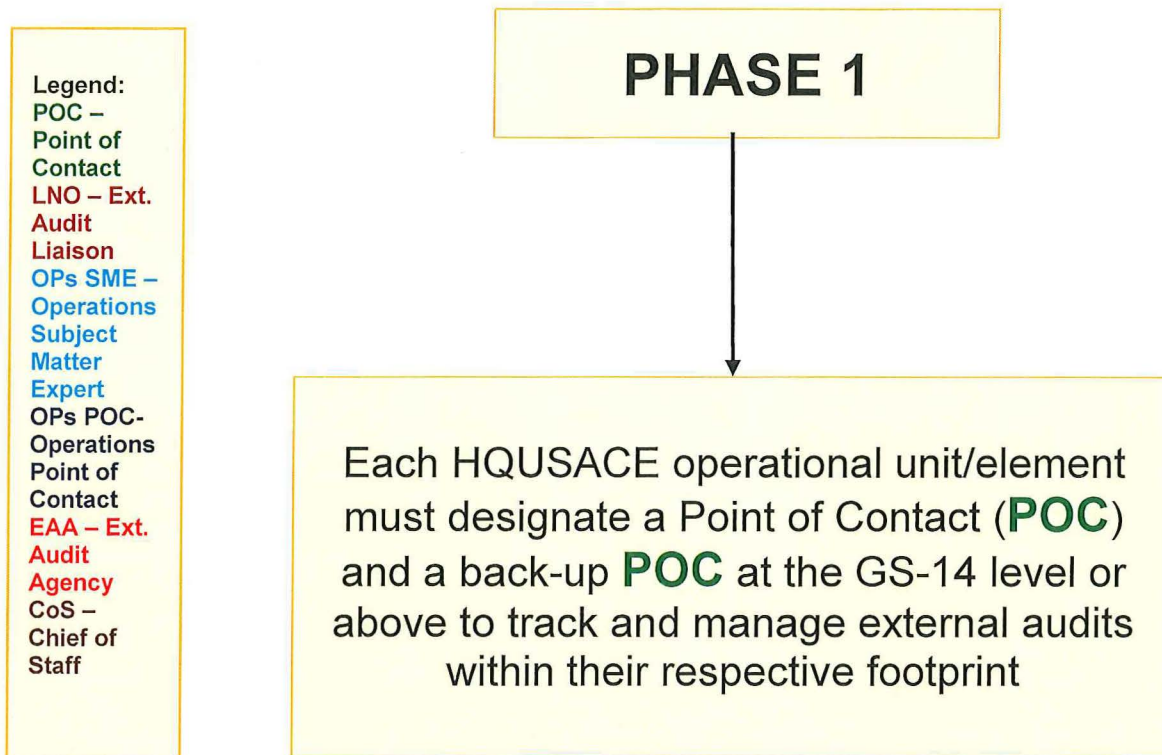
6. The proponent for this policy is the HQ Internal Review Office.

A handwritten signature in black ink, appearing to read "T. Semonite", is written over a horizontal line.

TODD T. SEMONITE
Lieutenant General, USA
Commanding

APPENDIX A

HQUSACE OPERATIONAL UNITS EXTERNAL AUDIT PROCESS

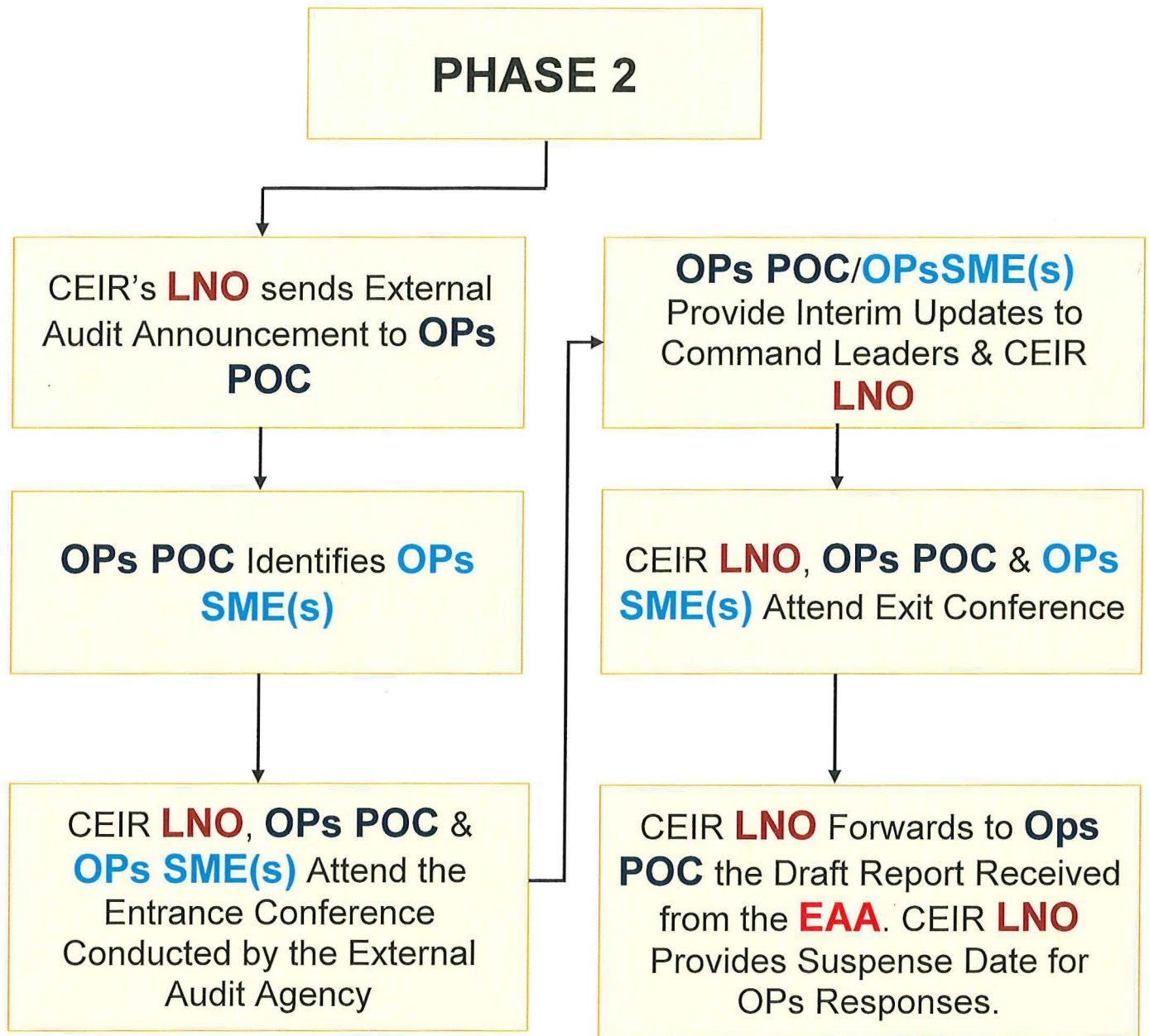


**OPs POC- Point of Contact is the designated POC for the functional area (CECW or CEMP) who would determine who the SME is.

**OPs SME – Operations Subject Matter Expert is the individual that will be working with auditors on an ongoing basis, responding to data request, responding to report recommendations and implementation of any corrective action plan.

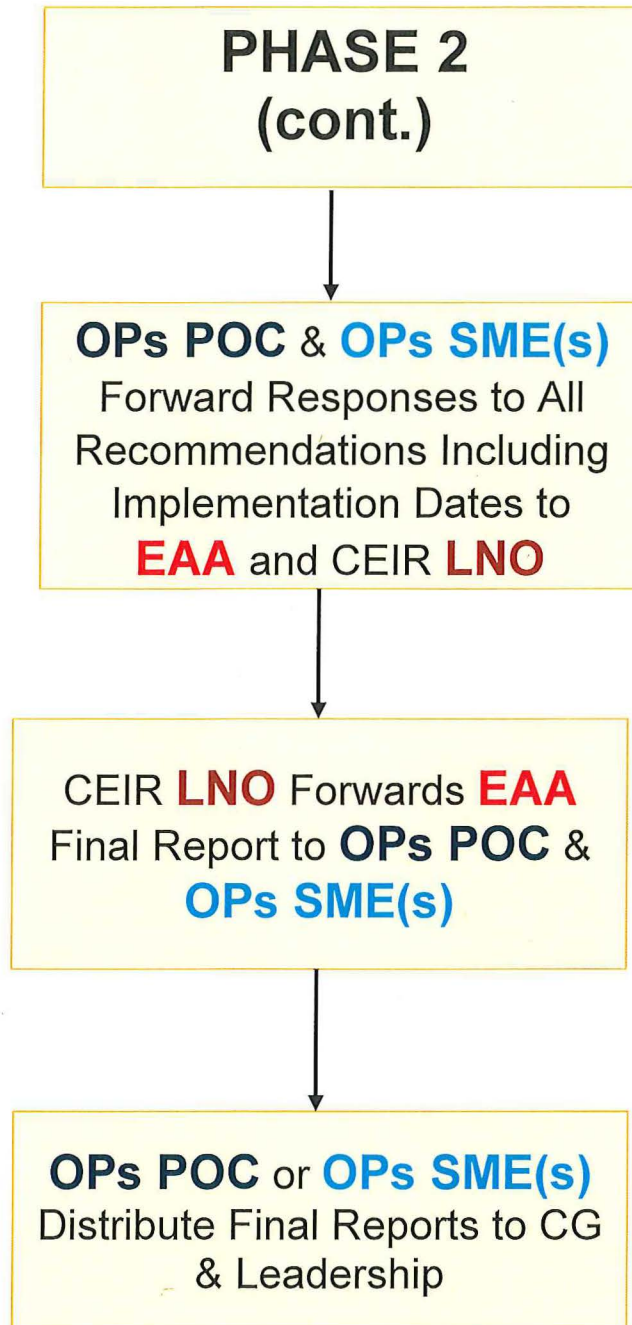
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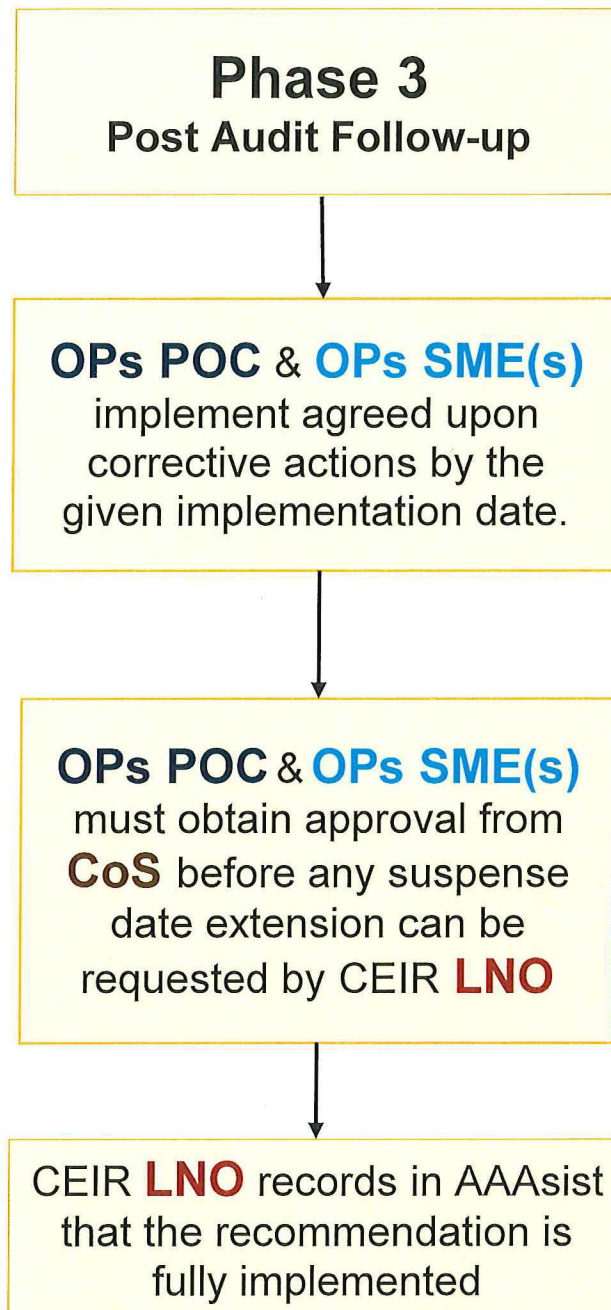
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APPENDIX B

OPERATIONS EXTERNAL AUDIT POINTS OF CONTACTS

DIRECTORATE/SYMBOL	APPROVING OFFICIAL	POINT OF CONTACT	PHONE NUMBER
Contingency Operations CECO		(P (A)	
Civil Works CECW		(P (A)	
Military Programs CEMP		(P (A)	
Strategic Integration CESI		(P (A)	
Resource Management CERM		(P (A)	
Corporate Information CECI		(P (A)	
Chief Counsel CECC		(P (A)	
Human Resources CEHR		(P (A)	
Logistics CELD		(P (A)	
Public Affairs CEPA		(P (A)	
Contracting CECT		(P (A)	
Small Business CESB		(P (A)	
Diversity and Leadership CEDL		(P (A)	
ACE-IT CEIT		(P (A)	
Safety Office CESO		(P (A)	
EEO CEDL		(P (A)	