



DEPARTMENT OF THE ARMY  
HEADQUARTERS, UNITED STATES ARMY RESERVE COMMAND  
4710 KNOX STREET  
FORT BRAGG NC 28310-5010

AFRC-IR

3 October 2016

MEMORANDUM FOR Commanders, USAR Major Subordinate Commands

SUBJECT: Supervisory Review of Audit Working Papers and Supporting Documentation

1. Reference. Generally Accepted Government Auditing Standards, published by the Comptroller General of the United States.
2. Purpose. To establish policy and guidance for supervisory review of audit working papers and supporting documentation for all reports issued in compliance with Generally Accepted Government Auditing Standards (GAGAS).
3. Applicability. This policy memorandum is applicable to Army Reserve Internal Review offices.
4. Policy. Auditors are required to be adequately supervised commensurate with their experience and the significance of their work.<sup>1</sup> The most important element of ensuring the quality of projects is supervisory review of the project documentation. Supervisory review of documentation supporting the report is required by GAGAS.<sup>2</sup> Therefore all audit products, including work papers and supporting documentation, issued in compliance with GAGAS (reference a), must show signs of supervisory review. In order for a supervisor to review audit products issued in compliance with GAGAS, the supervisor must meet the GAGAS professional competence standards.<sup>3</sup>
5. Procedures. The following steps should be followed to ensure all audit products are issued in accordance with GAGAS.
  - a. When an IR Chief is GAGAS qualified, the IR Chief will conduct supervisory review of audit working papers and supporting documentation.
  - b. When there is no IR Chief, or the IR Chief is not GAGAS qualified, the higher headquarters (see bold Commands listed in attached enclosure) IR Chief will be responsible for reviewing the audit working papers and supporting documentation, if the higher headquarters IR Chief is GAGAS qualified.

---

<sup>1</sup> GAGAS 6.54 through 6.55

<sup>2</sup> GAGAS 4.15.a, 5.16.b, 6.83.c

<sup>3</sup> GAGAS 3.76

SUBJECT: Supervisory Review of Audit Working Papers and Supporting Documentation

- c. Supervisory Auditors, GS-0511-13, at Regional Support Commands are an acceptable reviewer of audit working papers and supporting documentation.
  - d. If the IR office does not have a higher headquarters, or if USARC is the higher headquarters, the auditor should work to find an auditor from another Command to review their work. It is important to note that you cannot review the work of a Command that is currently reviewing, or has reviewed during the last 12 months, work for your Command.
  - e. Auditor independence must be maintained in accordance with GAGAS.<sup>4</sup> Reviewers must maintain independence of mind and in appearance, and complete an Auditor Independence Declaration for each project in which review is conducted.
6. Proponent. The Army Reserve Internal Review Office is the proponent for this policy memorandum.
7. This policy memorandum will remain in effect until superseded or rescinded.
8. POC. Please provide comments or questions to Ms. Ada V. Campbell, Supervisory Auditor, Audit and Audit Follow-up, Army Reserve Internal Review, at (910) 570-8081, or [ada.v.campbell.civ@mail.mil](mailto:ada.v.campbell.civ@mail.mil).

Twice the Citizen!

Encl

*Debbie A. Marois*

DEBBIE A. MAROIS  
Director, Army Reserve Internal Review

CF:

1st MSC (AFRC-CPR-IR)  
3d MCDS (AFRC-MGA-IR)  
4th ESC (AFRC-RCA-IR)  
7th CSC (AETS-RCQ-IR)  
9th MSC (APIX-CG-IR)  
11th TAC (AFRC-AKY-IR)  
63rd RSC (AFRC-CCA-IR)  
75th TNG CMD (AFRC-TTX-IR)  
76th RSC (AFRC-ORC-IR)  
79th SSC (AFRC-RCA-IR)

---

<sup>4</sup> GAGAS 3.02-3.06

**SUBJECT: Supervisory Review of Audit Working Papers and Supporting Documentation**

80th TNG CMD (AFRC-TVA-IR)81st RSC (AFRC-SSC-IR)  
84th TNG DIV (AFRC-ATC-IR)  
85th USAR SPT CMD (AFRC-WIL-IR)  
88th RSC (AFRC-SWI-IR)  
94th TNG DIV (AFRC-TVA-LEC-IR)  
95th TNG DIV (AFRC-TNC-ACG-IR)  
98th TNG DIV (AFRC-TNC-BCG-IR)  
99th RSC (AFRC-SNJ-IR)  
100th TNG DIV (AFRC-TVA-KN-IR)  
102d TNG DIV (AFRC-TVA-LW-IR)  
103d ESC (AFRC-SLA-IACG-IR)  
104th TNG DIV (AFRC-TNC-CCS-IR)  
108th TNG CMD (AFRC-TNC-CG-IR)  
143d ESC (AFRC-TFL-IR)  
200th MP CMD (AFRC-PMD-IR)  
310th ESC (AFRC-SLA-DM-IR)  
311th ESC (AFRC-RCA-C-IR)  
316th ESC (AFRC-SLA-ES-IR)  
335th SC(T) (AFRC-SGA-IR)  
364th ESC (AFRC-RCA-W-IR)  
377th TSC (AFRC-SLA-IR)  
412th TEC (AFRC-EMS-IR)  
416th TEC (AFRC-EIL-IR)  
807th MCDS (AFRC-MUT-IR)  
Army Reserve Medical Command (AFRC-RMC-IR)  
Army Reserve Readiness Training Center (AFRC-RTC-CD-IR)  
ARSC  
Legal Command (AFRC-LMD-IR)  
Military Intelligence Readiness Command (AFRC-MIR-IR)  
U.S. Army Civil Affairs & Psychological Operations Command(A) (AFRC-CPC-IR)

### USAR Internal Review Commands by Functional Area

| Operational<br>Commands | Functional<br>Commands | Training<br>Commands | Supporting<br>Commands |
|-------------------------|------------------------|----------------------|------------------------|
| 3 MCDS                  | 1 MSC                  | 75 TNG CMD           | USAR LEGAL CMD         |
| 11 TAC                  | 7 CSC                  | 80 TNG CMD           | 76 ORC                 |
| 200 MP CMD              | 9 MSC                  | 102 TNG DIV (no FTS) | 63 RSC                 |
| 335 SC(T)               | 79 SSC                 | 94 TNG DIV (no FTS)  | 81 RSC                 |
| 377 TSC                 | 4 ESC                  | 100 TNG DIV          |                        |
| 103 ESC                 | 311 ESC                | 108 TNG CMD          | 88 RSC                 |
| 143 ESC                 | 364 ESC                | 98 TNG DIV           |                        |
| 310 ESC                 | AR MEDCOM              | 95 TNG DIV           | 99 RSC                 |
| 316 ESC                 |                        | 104 TNG DIV          |                        |
| ARSC                    | MIRC                   | 84 TNG CMD           |                        |
| 412 TEC                 | USACAPOC(A)            | ARRTC                |                        |
| 416 TEC                 |                        | 85 USAR SPT<br>CMD   |                        |
| 807 MCDS                |                        |                      |                        |