



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

AFRC-IR

07 October 2016

MEMORANDUM FOR Commanders, USAR Major Subordinate Commands

SUBJECT: Army Reserve Internal Review Policy Memorandum, Auditor Training Requirements

1. References:

- a. Department of Defense (DoD) Instruction, Number 1300.26, Operation of the DoD Financial Management Certification Program, 20 Nov 13.
- b. Army Regulation (AR) 11-7, Army Internal Review Program, 22 Jun 11.
- c. Generally Accepted Government Auditing Standards (GAGAS) published by the Comptroller General of the United States, Dec 11.
- d. Government Auditing Standards - Guidance on GAGAS Requirements for Continuing Professional Education (CPE) published by Comptroller General of the United States, Apr 05.

2. The purpose of this memorandum is to establish auditor training policy and guidance for Army Reserve Full-Time Support (FTS) and Troop Program Unit (TPU) personnel assigned to Army Reserve Internal Review positions. This policy establishes training standards and guidance to ensure auditor proficiency is met. The success of the Army Reserve Internal Review Program mission depends on having a competent, well-trained staff.

3. Generally Accepted Government Auditing Standards (GAGAS), referred to as the "Yellow Book", and AR 11-7 prescribe qualifications and education requirements for government auditors. These standards address the minimum training requirements for audit organizations and auditors to achieve and maintain auditor proficiency. In addition, the United States Government Accountability Office (GAO) Guidance on GAGAS Requirements for Continuing Professional Education (CPE) provides further guidance on: (a) who is subject to CPE requirements, (b) how CPE requirements are measured, (c) what qualifies as CPE, (d) how to measure CPE hours, and (e) how to document CPE hours.



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4. The DoD Financial Management Certification Program applies to any military and civilian personnel that performs, supervises, or manages work of an auditing nature. Qualified auditors must obtain and maintain DOD FM Certification level. Auditors should ensure their annual training CPEs are met. Additionally, auditors should balance their training needs within fiscal constraints and seek online training options when available.
5. Additional guidance is provided in Annex A and Tabs A-B of this policy.
6. This training policy supersedes all previous versions.
7. The point of contact for this policy is E'Meka Mosquera, Army Reserve Internal Review Office, Program Management Deputy Director, at (910) 570-8083 or [Emeka.S.Mosquera.civ@mail.mil](mailto:Emeka.S.Mosquera.civ@mail.mil).

3 Encl

1. Annex A
2. Tab A, Suggested Auditor Courses
3. Tab B, Individual Development Plan

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)
- 80th TNG CMD (AFRC-TVA-IR)
- 81st RSC (AFRC-SSC-IR)
- 84th TNG DIV (AFRC-ATC-IR)
- 85th USAR SPT CMD (AFRC-WIL-IR)

*Debbie A. Marois*

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Director, Internal Review



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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)

## ANNEX A: Army Reserve Internal Review Policy Memorandum, Auditor Training Requirements

### 1. CONTINUING PROFESSIONAL EDUCATION (CPE) REQUIREMENTS:

a. CPE requirements for a 2 year period. The Army Reserve Internal Review CPE Training 2 year period begins on 1 October 2015 and runs through 30 September 2017. A two (2) month grace period will be available for personnel to meet this new CPE requirement which considers the timeframe gap for transitioning from a calendar year to a fiscal year training period. Paragraph 3.76 of the GAGAS and paragraph 3-8 of AR 11-7, Army Internal Review Program, state that auditors performing work under auditing standards, including planning, directing, performing field work, or reporting on an audit or engagement, or auditors who are not involved in these activities but charge 20 percent or more of their time annually to GAGAS audits should<sup>1</sup> maintain their professional competence through continuing professional education. Specifically:

(1) Auditors, qualified under Office of Personnel Management (OPM) standards<sup>2</sup>, should obtain at least 80 hours of CPE every two (2) years that enhances the auditor's professional proficiency to perform audits and:

i. Auditors should complete at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific environment in which the audit entity operates, in the same 2-year period.

ii. Auditors should complete at least 20 hours of CPE in each year.

(2) TPUs serving in the IR office who are:

i. Auditor-qualified TPUs (who have 24 semester hours of accounting<sup>3</sup> or a 6T Military Auditor Additional Skill Identifier (ASI)) who expend more than 20 percent of their time planning, directing, performing field work, or reporting on an audit or attestation engagement should obtain the standard 80 hours CPE in a two year period, with at least 20 CPE hours obtained each year during the two-year period.

ii. Non-auditor qualified TPUs (who do not have 24 semester hours of accounting or without the 6T ASI), who spend more than 20 percent of their time supporting audits are only required to obtain 24 hours of CPE in the 2 year training period, rather than the 80 hours required of 0511 auditors.

iii. Non-auditor qualified TPUs (who do not have 24 semester hours of accounting or without the 6T ASI), who spend less than 20 percent of their time supporting audits are only required to obtain 16 hours of CPE, rather than the 80 hours required of 0511 auditors.

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<sup>1</sup> GAO Guidance on GAGAS Requirements for Continuing Professional Education

<sup>2</sup> OPM Auditor Qualifications, <https://www.opm.gov/policy-data-oversight/classification-qualifications/general-schedule-qualification-standards/0500/auditing-series-0511/>

<sup>3</sup> DA PAM 611-21, Military Occupational Classification and Structure. MOS Smartbook (Table 4-3) available at: <https://www.milsuite.mil/book/groups/smartbookdapam611-21>

## ANNEX A: Army Reserve Internal Review Policy Memorandum, Auditor Training Requirements

b. CPE requirements for partial periods. GAGAS (Paragraph 3.76) indicates that auditors hired or assigned to a GAGAS audit after the beginning of an audit organization's 2-year CPE period should complete a prorated number of CPE hours. Prorated hours are determined based on the number of 6-month intervals remaining in the CPE period. For example, an audit organization has a 2-year CPE period running from October 1, 2014 through September 30, 2016. An auditor is assigned an audit in February 2015. The prorated CPE requirement would be as follows:

- (1) Number of full 6-month intervals remaining in the CPE period = 3.
- (2) Number of 6-month intervals in the full 2-year period = 4.
- (3) Newly assigned auditor's CPE requirements:  $\frac{3}{4} \times 80 \text{ hours} = 60 \text{ hours}^4$ .

c. When CPE hours are not met. GAO's Guidance on GAGAS Requirements for CPE (paragraph 14), establishes guidance when auditors do not meet the required number of CPE hours for any 2-year period. At their discretion, audit organizations may give auditors up to 2 months immediately following the 2-year period to make up the hours. Any CPE hours completed should be documented, and may not be counted toward the requirements for the next 2-year period. Audit organizations granting the 2-month grace period should not allow auditors who have not satisfied the CPE requirements after the grace period to participate in GAGAS audits until those requirements are satisfied.

d. Maintaining documentation for CPE hours. GAO's Guidance on GAGAS Requirements for CPE (Paragraph 35) indicates the audit organization is responsible for maintaining documentation of the CPE hours completed by each auditor. Records may be kept electronically and should include:

- (1) Name of the organization providing the CPE;
- (2) Title of the training program, including the subject matter or field of study;
- (3) Date attended for group programs or dates completed for individual study programs; and
- (4) Number of CPE hours toward the 80-hour and 24-hour requirements.

2. AUDITOR COURSES: Paragraph 3.77 of GAGAS establishes that "CPE programs are structured educational activities with learning objectives designed to maintain or enhance participants' knowledge, skills, and abilities in areas applicable to performing audits."

a. Army Reserve suggested courses. Once assigned to an Army Reserve auditor

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<sup>4</sup> For additional guidance see GAO-05-568G, dated April 2005, titled Government Auditing Standards - Guidance on GAGAS requirements for Continuing Professional Education

## ANNEX A: Army Reserve Internal Review Policy Memorandum, Auditor Training Requirements

position, all auditor personnel should develop an individual development plan (IDP) based on their individual knowledge and experience level. Inexperienced auditors should complete a basic governmental auditing course within the first 90 days of assignment. All other auditors should use the Army Reserve suggested auditor course matrix (shown in Tab A) as a guide to complete their IDP.

b. Managers' Internal Control Program (MICP) training. Army Reserve Auditors who serve as their Commands' Internal Control Administrator (ICA) should complete the Internal Control Administrator Course within 30 days of appointment and complete refresher training on an annual basis. This training is found on the Army Learning Management System (ALMS)<sup>5</sup> website.

c. General Fund Enterprise Business System (GFEBs) courses.

(1) To assist in conducting audits, Army Reserve Auditors should consider obtaining the following user roles within GFEBs:

- Financial Reviewer
- Command HQ Budget Reporter
- ECC Budget Reporter
- BI Budget Reporter
- Cost ECC Display Reporter

(2) To obtain these roles, auditors will need to complete the following GFEBs training courses located on the ALMS website:

- L101E GFEBs Overview
- L201E Integrated Process Overview
- L210E Financial Process Overview
- L220E Overview of Funds Management in GFEBs
- L230E Cost Management Process Overview
- L303E GFEBs Navigation and Reports
- L305E GFEBs Business Intelligence Reporting Fundamentals
- L410E Introduction to Financials
- L413E Financial Reporting
- L424E Funds Management Reporting
- L432E Cost Collection and Allocation
- L435E Cost Reporting and Analysis

d. Other courses and activities that qualify for CPE hours. For a comprehensive list of programs and activities (outside of the ARIR program) that qualify for CPE hours, see paragraph 16 of GAO's Guidance on GAGAS Requirements for CPE.

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<sup>5</sup> <https://www.lms.army.mil>

## ANNEX A: Army Reserve Internal Review Policy Memorandum, Auditor Training Requirements

e. The above ARIR training requirements do not dictate an auditor's grade level or advancement to the next higher grade. The objective of these requirements is for all Army Reserve auditors to achieve and maintain auditor proficiency.

3. DoD FINANCIAL MANAGEMENT CERTIFICATION PROGRAM: All Army Reserve full-time civilian auditors are required to participate in the DoD Financial Management (FM) Certification Program. This certification program is required for all military and civilian positions that perform, supervise, or manage work of a fiscal, financial management, accounting, auditing, cost or budgetary nature, or that requires the performance of financial management-related work<sup>6</sup>. TPU Soldiers with an MOS of 36A/B who are assigned to IR offices are required to obtain FM Certification. CPE credits earned toward FM Certification can also be counted toward annual auditor CPE requirements. Specific information regarding this program can be found on the Office of the Under Secretary of Defense (Comptroller) website at <https://fmonline.ousdc.osd.mil>.

4. CAREER PROGRAM (CP-11) TRAINING. The Army Civilian Training, Education, and Development System (ACTEDS) offers strategic development of civilians (0511 series) through a blending of progressive and sequential work assignments, formal training, and self-development opportunities from entry level to senior positions. These training opportunities are competitive and managed through the CP-11 Proponency office<sup>7</sup>. The CP-11 program offers centrally funded long term training programs, internships, developmental assignments, and short term training programs such as:

- Army Comptroller Course (ACC)
- Defense Financial Management Course (DFMC)
- Defense Decision Support Course (DDSC)
- Enhanced Defense Financial Management Training (EDFMT)
- Enterprise Resource Planning (ERP) Certificate Course
- Executive Comptroller Course (ECC)
- Enterprise Talent Management (ETM)
- Senior Resource Managers' Course (SRMC)

5. CIVILIAN EDUCATION SYSTEM (CES): All Army civilians are required to complete the CES courses targeted for their current grade. More information regarding this program can be found on the Civilian Human Resources Training Application System (CHRTAS) website at:

<https://atrs.army.mil/channels/chrtas/Web/Help/cesfaq.aspx>

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<sup>6</sup> DODI Number 1300.26, Operation of the DoD Financial Management Certification Program, 20 Nov 13

<sup>7</sup> <http://asafm.army.mil/offices/LinksDocuments.aspx?OfficeCode=1800>

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**ANNEX A: Army Reserve Internal Review Policy Memorandum, Auditor Training Requirements**

**6. PROFESSIONAL CERTIFICATIONS:** Auditors are encouraged to seek professional certifications. Job-related review courses, such as those for Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), and other related certification courses, should be reimbursed the legal maximum amount for tuition costs when possible. In addition, internal audit organizations are encouraged to grant employees an excused absence on the days(s) of the examination(s). Applicable DoD personnel regulations permit this type of excused absence on the basis that such an absence will further an agency's function. Reimbursement for professional certifications may be available through CP-11 funding sources (dependent on annual funding available).

**7. INDIVIDUAL DEVELOPMENT PLAN (IDP):** The IDP is a basic instrument of communication with management concerning the professional goals and needs for further training. It represents an understanding between each auditor and their supervisor with respect to how training may advance and maintain professional proficiency, as well as mission accomplishment. It serves as a benchmark for making decisions concerning professional growth. The IDP should be realistic and address the "most important" job-related auditor training and development needs. The IDP should be updated annually but include a plan for the next three years. A Comptroller 3-Year Individual Development Plan template is included as Tab B.

**8. REFRESHER TRAINING:** Supervisors will encourage refresher training. All Army Reserve courses are open to individuals who would like refresher training at any point in their career. Reimbursement options for training may be available through the Career Program (CP-11) funding source.



*Tab A-Army Reserve Suggested Auditor Courses*

<b>Audit Topic</b>	<b>Suggested Course Title</b>	<b>CPE</b>
<b>Level I Auditor - Basic</b>		
Army Reserve Internal Review (ARIR) Basic	ARIR Basic Audit Course	40
Basic Government Auditing	Graduate School - Basic Governmental Auditing	40
	Management Concepts - Audit Boot Camp	40
Oral Communications for Auditors	Graduate School - Interviewing Techniques for Auditors	24
	Management Concepts -Audit Interviews: Skills for Success	16
Written Communications for Auditors	Graduate School - Written Communication for Auditors	22
	Management Concepts -Essential Communications for the Audit Lifecycle	24
Military Knowledge	Army Force Integration Course	40
<b>Level II Auditor - Intermediate</b>		
Army Reserve Internal Review (ARIR) Intermediate	ARIR Intermediate Audit Course	40
Planning Audits	Graduate School - Planning Audit Assignments	16
Audit Objectives/Reporting	Graduate School - Writing Audit Reports by Objectives	24
	Management Concepts - Key to Audit Success: Focus on Objectives	24
Data Analysis	Graduate School - Analysis Techniques for Auditors	24
	Statistical Sampling Methods	24
	Advanced MS Excel Techniques	24
Documenting Evidence	Graduate School - Audit Evidence and Documentation	16
Audit Findings	Graduate School - Developing and Presenting Audit Findings	16

*Tab A-Army Reserve Suggested Auditor Courses*

<b>Level III Auditor - Advanced</b>		
Army Reserve Internal Review Advanced Course	ARIR Advanced Audit Course	24
Quick Response Audits	Graduate School - Quick Response Auditing	16
Assessing Internal Controls	Graduate School - Assessing Controls in Performance Audits	16
Fraud Awareness	Graduate School - Prevention and Detection of Fraud	24
	Management Concepts - Forensic Auditing: Detection and Prevention of Fraud	24
Auditing Tools	Graduate School - Practical Statistical Sampling for Auditors	32
<b>Level IV Auditor - Chief/Supervisor</b>		
Army Reserve Internal Review - Supervisors / Chiefs	ARIR Chief Course	16
Managing Audits	Graduate School - Skills for Leading and Managing Audit Projects	16
	Management Concepts – Keeping the Audit on Track: Critical Skills for Audit Managers	16
Reviewing Reports	Graduate School - Reviewing Other People's Report Writing	16
	Management Concepts – Preparing High Impact Audit Reports	

Tab B- Individual Development Plan

**COMPTROLLER 3-YEAR INDIVIDUAL DEVELOPMENT PLAN (3yIDP)**

10/24/00

**PRIVACY ACT STATEMENT**

Section 4103 of Title 5 to U.S. Code permits the collection of this information. Supervisors, careerists, and civilian personnel officials to plan and/or schedule training, education, and other career development activities use this information. If your activity uses the information on this form for purposes other than those indicated above, it will provide you with additional statements reflecting those purposes.

NAME (First Name / MI / Last Name)		POSITION TITLE		ID No.	
MACOM	SERIES & GRADE	RANK & FA	ORGANIZATION		
3yIDP PERIOD (From - To)	CURRENT ACCREDITATION LEVEL	OBJECTIVE ACCREDITATION LEVEL	E-MAIL ADDRESS		
Comm Phone Number	DSN Phone Number	Comm FAX Number	DSN FAX Number		
SHORT-TERM OBJECTIVES (YEAR 1) (NARRATIVE)					
LONG-TERM OBJECTIVES (YEAR 2 & 3) (NARRATIVE)					
DEVELOPMENTAL OBJECTIVES					
FORMAL EDUCATION					
YEAR	INSTITUTION(S)	COURSE TITLE(S)	COURSE DATES	ARE YOU PURSUING A DEGREE? (Yes or No)	DEGREE TYPE
YEAR 1			/ - /		
			/ - /		
			/ - /		
YEAR 2			/ - /		
			/ - /		
			/ - /		
YEAR 3			/ - /		
			/ - /		
			/ - /		

NAME (First Name / MI / Last Name) ID Number

**TRAINING**

There are three types or categories of training: (1) Mandatory Training; (2) Other - Elective Training; and (3) Professional Development Programs. All training helps the Careerist/Officer develop skills and abilities and gain knowledge in one of three competencies groups. The Competency Groups (CG) includes: Financial Stewardship (FS), Financial Decision Support (FDS) and Leadership and Organizational Management (LOM).

**(1) MANDATORY TRAINING**

YEAR	COURSE TITLE(S)	INSTITUTION(S)	CG	LENGTH
YEAR 1				
YEAR 2				
YEAR 3				

**(2) OTHER - ELECTIVE TRAINING**

YEAR	COURSE TITLE(S)	INSTITUTION(S)	CG	LENGTH
YEAR 1				
YEAR 2				
YEAR 3				

**(3) PROFESSIONAL DEVELOPMENT PROGRAMS**

YEAR	COURSE TITLE(S)	INSTITUTION(S)	CG	LENGTH
YEAR 1				
YEAR 2				
YEAR 3				

**COMPTROLLER 3-YEAR INDIVIDUAL DEVELOPMENT PLAN (3yIDP)**

<b>NAME</b> (First Name / MI / Last Name)	<b>ID Number</b>
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<b>PERFORMANCE ENHANCING JOB EXPERIENCES</b>			
<small>Competency Group (CG) includes: Financial Stewardship (FS), Financial Decision Support (FDS) and Leadership and Organizational Management (LOM)</small>			
YEAR	DESCRIPTION OF ACTIVITY	ORGANIZATION(S)	ASSIGNMENT LENGTH COMPETENCY GROUP
YEAR 1			
YEAR 2			
YEAR 3			

<b>PROFESSIONAL CERTIFICATION</b>			
YEAR	CERTIFICATION AWARDED	ORGANIZATION(S)	TARGET DATE RENEWAL DATE
YEAR 1			
YEAR 2			
YEAR 3			

I certify that I have conducted a counseling session to identify the formal education, training, professional development, and performance enhancing job experiences that will support the goals outlined in the careerist's 3yIDP.

<b>SUPERVISOR'S SIGNATURE</b>	<b>SUPERVISOR'S SIGNATURE</b>
<b>TITLE</b>	<b>TITLE</b>
<b>DATE</b>	<b>DATE</b>

<b>CAREERIST'S SIGNATURE</b>	<b>DATE</b>
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