

The Commander's Role in Audit Readiness

“Effective financial management connects the balance sheet to the battlefield. Every decision we support creates a financial outcome that either increases or decreases the warfighter’s ability to win.” – HON Christine Wormuth, Secretary of the Army

Command Discipline Programs

Improving Operations, Enabling Auditability

Deployment

AR 585-93

Maintenance

AR 750-1

Supply

AR 710-4
AR 735-5

- ✓ Enables units to rapidly identify and resolve deployment, maintenance, and supply issues
- ✓ Ensures accurate data capture in Accountable Property Systems of Record
- ✓ Standardizes and validates compliance for audits

Commander Responsibilities

Ensure equipment is uniquely identified

✓ Faster and more accurate inventories

Validate equipment recording in GCSS-Army


✓ Improved deployment planning


Maintain accessible inventory documentation


✓ Reduce audit response time


Ensure compliance with relevant Army guidance

✓ Fewer Soldier-hours to maintain standard

1 Home Station Readiness 

2 Deployment Readiness 

3 Sustainment of LSCO in MDO 

4 Army Reconstitution 

A clean audit opinion ensures improved effectiveness and efficiency of Operations

Audit Readiness Impacts Unit Operations

- **Vignette 1: Inaccurate UDL**
- Not meeting strategic deployment goals has a direct impact on the build of combat power.
- Example: A unit did not meet their established Ready to Load Date (RLD) because data inaccuracies between the Organizational Equipment List (OEL) and Unit Deployment List (UDL) contributed to 26 extra rail cars ordered but not used, at a cost of \$78K.
- The OEL was not validated and accurate and the UDL had to be redone 10-12 times, costing valuable time.
- **Vignette 2: Excess Rail Cars and Vessel Space**
- Every year, deploying units order thousands of rail cars but only use a portion of them. This results in the Army spending millions of dollars on rail cars it does not need.
- Erroneous data also causes units to allocate for vessel space they do not need.
- G-4 asked CASCOM to extrapolate this out to a large-scale deployment ISO one of our OPLANs to determine impact on force flow for that plan.

AUDITABILITY

Command Discipline Programs ensure effective and efficient operations and enable auditability:

- ✓ Compliance with DA policy and procedures
- ✓ Substantiates Existence & Completeness of Army assets
- ✓ Accurate Unit Deployment List (UDL) Data
- ✓ Accurate Equipment Unit Line Numbers (ULNs) for each mode of transportation
- ✓ Complete maintenance records
- ✓ Up-to-date condition codes
- ✓ Readily accessible Technical Manuals
- ✓ Accurate data in Accountable Property System of Record (APSR)
- ✓ Documentation for equipment not available for audit inspection due to deployment, training, maintenance, etc.

Auditability makes a unit more lethal and ready to respond!