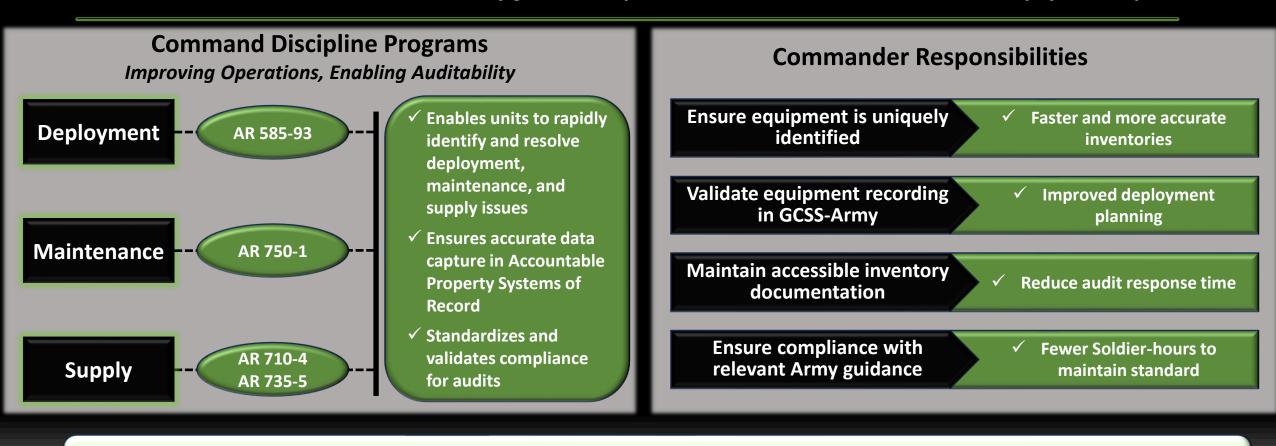


## U.S. ARMY The Commander's Role in Audit Readiness

"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













## **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 largescale 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.

