



**UNITED STATES PROPERTY & FISCAL OFFICE FOR VIRGIN ISLANDS**

***INTERNAL REVIEW DIVISION***

**CALENDAR YEAR 2008**

# ***ANNUAL PROGRAM***

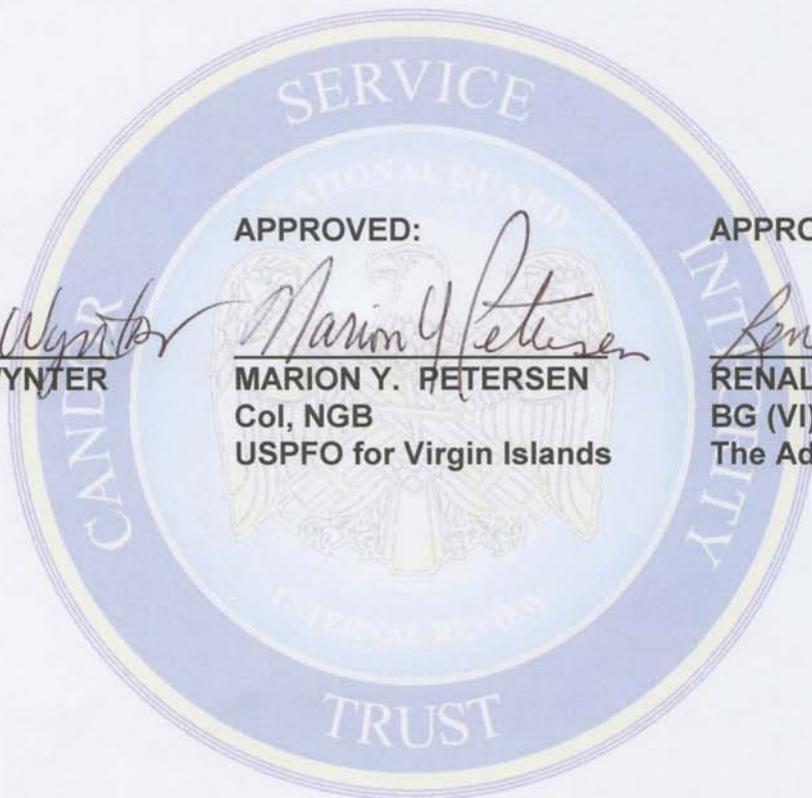




**Virgin Islands National Guard  
INTERNAL REVIEW DIVISION  
CALENDAR YEAR 2008 ANNUAL PROGRAM**

The calendar year 2008 Internal Review Annual Program has been developed based on priorities established by The Adjutant General of Virgin Islands in coordination with the USPFO for the Virgin Islands and senior staff of the Virgin Islands Army and Air National Guard.

The approval of this schedule authorizes Internal Review personnel to obtain all information considered essential for the conduct of audits within the Virgin Islands National Guard. Such authorization is applicable to all organizations, activities, and functions of the Virgin Islands National Guard.



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## **INTERNAL REVIEW DIVISION CALENDAR YEAR 2008 ANNUAL PROGRAM**

### **PURPOSE**

This plan promulgates the approved work program for the Internal Review Division for Calendar Year (CY) 2008. Time and assets required to conduct a reasonable number and variety of projects have been scheduled. Projects selected answer the needs of Virgin Islands National Guard management.

Internal auditing in the National Guard is guided by the *Generally Accepted Government Auditing Standards* (GAGAS) (Yellow Book) for government entities; AR 11-7, Internal Review; and AR 11-2, Management Control Process.

### **MISSION OF THE INTERNAL REVIEW DIVISION**

Internal Review Division provides full-service professional IR services. It conducts federal internal reviews and provides a complete range of other management consulting support. Key clients include the TAG, USPFO, the Joint Forces Headquarters directorate staffs, Army National Guard major subordinate commands, Air National Guard, NGB tenants, and other federal customers as directed. The audit function can assist senior managers in discharging their responsibilities more effectively by providing objective analysis, independent appraisals, and recommendations for improvement.

In summary, the functions of Internal Review are to:

- Perform audits and other management consulting services.
- Interpret policies of higher authority, identify problems and recommend solutions.
- Perform internal review and analysis of resources management, develop studies, analyze trends and provide recommendations.
- Program, schedule, and conduct comprehensive audits of all activities, programs, systems, management procedures and recommend solutions.
- Develop qualitative and quantitative evaluations in order to disclose significant trends, imbalances and critical problems.
- Conduct follow-up reviews on corrective actions, on all agreed to or adjudicated audit recommendations and provide assistance in negotiating disagreements with external audit agencies.

## ADJUDICATION PROCEDURES

1. If management non-concurs with Findings and Recommendations and the issue cannot be resolved by negotiation, the report is submitted for adjudication.

(NOTE: If adjudication is necessary, steps 1a through 1d apply. If adjudication is not necessary, step 2 applies.)

- a. USPFO reviews issues of non-concurrence and makes preliminary opinion.
  - b. Report and non-concurrence forwarded to TAG with USPFO opinion.
  - c. TAG reviews draft report and management non-concurrence. TAG decides issue. Draft report is returned to IR Division for completion of final report.
  - d. Report distributed per Chapter 2, paragraph 10 of IR SOP.
2. If management concurs with Findings and Recommendation, exit conference is scheduled and conducted for principals involved.
  3. Any required additional explanation or potential non-concurrence may be discussed during the exit conference. At the completion of the exit conference, all issues concerning the report are resolved and the report is ready for final preparation.
  4. IR Division prepares final report and forwards to USPFO for cover memorandum.
  5. USPFO attaches cover memorandum with comments.
  6. Distribution of final report is accomplished per paragraph 6c of IR SOP. Chief of Staff (ARNG) and ESSO (ANG) distribute to management, directing implementation of recommendations.

## STAFFING ANALYSIS

### I. Internal Review Staffing:

	Authorized	Assigned
Supervisory Auditor	1	1
Internal Auditor	2	1
Total Staffing	3	2

### II. Workday Recapitulation:

AVAILABLE WORKDAYS (1 Jan – 31 Dec 08) **520**

Indirect Time:

Holidays (12 X 2)	24	
Military Leave (25 X 2 estimate)	50	
Annual Leave (estimated)	40	
Training (10 x 2)	20	
*Administrative	50	
Total (Indirect)	184	

Direct Time:

Planned Internal Review	275	
Follow-up Reviews	30	
Special Reviews/Management consulting and Quick Response Audits	31	
Total (Direct)	336	
Total Indirect and Direct Time		<b>520</b>

\*Includes meetings, physical training, technical functions and other duties as assigned.

**USPFO for VIRGIN ISLANDS  
CY08 ESTIMATED AUDITOR PROJECTS**

QTR	SUBJECT	REQUESTED BY	ESTIMATED MANDAYS	AUDITOR
1/3	<b>GBL</b> Accountability	Required	5	TBD
1	QA Review	Required	5	TBD
1	IG Inspection	Required	5	TBD
1/3	Convenience Check	Required	10	TBD
2	Government Purchase Card	Required	20	TBD
1	Construction Projects < 25K	USPFO	10	TBD
2	Financial Liability Investigation of Property Loss (FLIPL)	USPFO	15	TBD
2	Service Member Entitlements	RM	30	TBD
1	Leave Control Program	<b>HR</b>	30	TBD
2	Food Service Operation	DOL	20	TBD
1	Property Inventory Accountability	USPFO	30	TBD
3	IDT Attendance ( <b>ARNG</b> )	USPFO	5	TBD
3	IDT Attendance (ANG)	USPFO	5	TBD
3	Cooperative Agreements	USPFO	10	TBD
4	Incentive Awards Program	USPFO	10	TBD
2	Bonus Payments	USPFO	10	TBD
3	Civilian Education Program	USPFO	10	TBD
4	Issue and Control of ID Cards	USPFO	10	TBD
2	ADSW Leave Program	USPFO	20	TBD

<u>Review Title</u>	<u>Estimate Workdays</u>	<u>Type Audit</u>	<u>Risk Assessment</u>
GBL Accountability	10	Limited	Medium
QA Review	5	External	Medium
IG Inspection	5	External	Medium
Convenience Check	20	Limited	High
Government Purchase Card	20	Limited	High
Construction Projects < 25K	10	Limited	Medium
Financial Liability Investigation of Property Loss (FLIPL)	15	Limited	Medium
Service Member Entitlements	30	Limited	High
Leave Control Program	30	Limited	High
Food Service Operation	20	Limited	High
Property Inventory Accountability	30	Limited	Medium
IDT Attendance (ARNG)	5	Limited	Medium
IDT Attendance (ANG)	5	Limited	Medium
Cooperative Agreements	10	Limited	Medium
Incentive Awards Program	10	limited	Medium
Bonus Payments	10	Limited	Medium
Civilian Education Program	10	Limited	Medium
Issue and Control of ID Cards	10	Limited	Medium
ADSW Leave Program	20	Limited	Medium