

# **THE NAVAL AUDIT SERVICE**

**--EMPHASIZING INTERNAL AUDITS**



- WE ARE INTERNAL AUDIT, NOT FINANCIAL AUDIT.
- IF BUSINESS IS A MODEL TO BE FOLLOWED, FINANCIAL AUDIT SHOULD COME FROM CPA FIRMS.
- WHATS THE DIFFERENCE?



- INTERNAL AUDIT DOCTRINE IS TO AUDIT WHAT IS MOST IMPORTANT.

- “THE MOST CRITICAL IMPEDIMENT TO “CLEAN” NWCF FINANCIAL STATEMENTS REMAINS FEEDER SYSTEMS.

- CLEARLY, THE FEEDER SYSTEMS ARE A MOST IMPORTANT ISSUE ALONG WITH OTHER ISSUES RAISED BY NAVY OFFICIALS.

# 2001 AUDIT PLAN

- FEEDER SYSTEM - STANDARD LABOR DATA COLLECTION AND DISTRIBUTION APPLICATION SYSTEM
- FEEDER SYSTEM - MARINE CORPS IMPLEMENTATION OF DPAS
- FOLLOW UP ON RECOMMENDATIONS FROM FINANCIAL AUDIT REPORTS FOR FISCAL YEARS 1996-1998

# 2001 AUDIT PLAN CON'T

- PROPERTY ACCOUNTING SYSTEM IN NWCF ACTIVITIES
- NAVAIR ERP IMPLEMENTATION - INTERFACE CONSIDERATIONS
- FIXED ASSET ADDITIONS AND DELETIONS



# 2001 AUDIT PLAN CON'T

- DEFERRED MAINTENANCE PROCESS
- MSC FINANCIAL MANAGEMENT INFORMATION SYSTEM

