



DEPARTMENT OF THE ARMY  
OFFICE OF THE DEPUTY CHIEF OF STAFF, G-4  
500 ARMY PENTAGON  
WASHINGTON, DC 20310-0500

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06 MAY 2016

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Interim Audit Readiness Procedural Guidance

1. The purpose of this memorandum is to provide Army Commands and supporting activities with interim procedural guidance in preparation for the Congressionally-mandated Department of Defense audit readiness validation with a completion date no later than 30 September 2017.
2. Current applicable Army Regulations (ARs) and Department of the Army Pamphlets (DA Pams) do not specify certain audit-ready requirements necessary to comply with Federal Accounting Standards Advisory Board (FASAB) standards. The enclosed Interim Audit Procedural Guide (IAPG) will augment current published regulations until the Army updates applicable ARs and DA Pams to meet FASAB accounting standards. These new procedures will directly impact the following auditing logistics focus areas: Army Working Capital Fund (Class IX); General Equipment (Class VII); and Operating Materials and Supplies (Class V).
3. The IAPG provides procedural guidance developed by cross-referencing current ARs, DA Pams, All Army Activities (ALARACT) messages and the FASAB. This guidance is to be implemented immediately to achieve the Army stated goal of being fully audit-ready by fiscal year 2017.
4. The point of contact for this action is Mr. Dale Houck, 717-770-4802, DSN 771-4802, or dale.e.houck.civ@mail.mil.

Encl

GUSTAVE F. PERNA  
Lieutenant General, GS  
Deputy Chief of Staff, G-4

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Assistant Secretary of the Army (Acquisition, Logistics and Technology)  
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