



DEPARTMENT OF THE ARMY  
HEADQUARTERS, UNITED STATES ARMY TRAINING AND DOCTRINE COMMAND  
950 JEFFERSON AVENUE  
FORT EUSTIS, VIRGINIA 23604-5700

ATRM-FD

3 November 2017

MEMORANDUM FOR TRADOC Command Sergeants Major and Sergeants Major

SUBJECT: Achieving Auditability (FY 18 Audit)

1. References: (located at <https://hq.tradoc.army.mil/sites/auditreadiness>)

a. Memorandum, HQ TRADOC, ATRM-FD, 26 Jan 16, subject: Supporting and Achieving TRADOC Audit Readiness.

b. Memorandum, HQ TRADOC, ATRM-FD, 1 Sep 17, subject: TRADOC Audit Readiness (FY 18 Audit).

2. Audit readiness is core Army business responsibility and our direct duty as leaders. It involves the accountability and oversight of all our resource decisions – budgetary, military personnel, civilian personnel, general equipment, munitions, and real property, all critical components to accomplishment of the Army's mission. TRADOC's progress and future success in achieving auditability is dependent on direct engagement and oversight by Sergeants Major and other leaders.

3. The FY 18 audit will be the Army's first full financial statement audit and will cover all budgetary data, financial transactions, and general equipment. As the audit scope expands, the volume of samples will also expand and increase workload on units. TRADOC Internal Review and Audit Compliance (IRAC) and TRADOC G-8 (Resource Management) are helping guide the command through the audit being performed by KPMG, the Army's independent public accountant. We have noted many improvements over the last year in units recognizing audit requirements as priority work.

4. Achieving and sustaining auditability is challenging and supporting annual audits must become a normal part of our work culture, so I expect full cooperation and responsiveness to all financial testing efforts and any other requests related to audit readiness. Specifically, I need your help and oversight in ensuring units (1) keep IRAC and TRADOC G-8 updated on their points of contact for audit support and (2) conduct effective financial record reviews for Soldiers. Financial record reviews for all TRADOC Soldiers should stay open until missing military pay entitlements documents are uploaded in the interactive Personnel Electronic Records Management System (iPERMS) to ensure our Soldiers' pay is properly supported.

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5. Key resources to assist you include (1) TRADOC's Audit Readiness SharePoint site—a one stop shop for the latest Army and TRADOC-specific financial audit information (<https://hq.tradoc.army.mil/sites/auditreadiness>) and (2) a Sergeant Major's Audit Readiness Engagement Checklist (Encl).

6. I will continue to be updated on TRADOC's progress on audit readiness, to include personally calling each unit to get explanations for failures and the corrective actions to ensure compliance with the audit process. If any assistance is needed, please do not hesitate to contact the TRADOC G-8 or IRAC office.

7. With your support and commitment, TRADOC will remain among the Army's top performers in advancing toward auditability while reinforcing our commitment as responsible stewards of taxpayer funds.

8. Points of contact are Mr. Morrison, Office of Internal Review and Audit Compliance, DSN 501-7123, (757) 501-7123, [george.e.morrison22.civ@mail.mil](mailto:george.e.morrison22.civ@mail.mil) and Mr. Hoffman, Office of the DCS, G-8, DSN 501-6773, (757) 501-6773, [barry.w.hoffman.civ@mail.mil](mailto:barry.w.hoffman.civ@mail.mil).

Encl

*This is  
about taking  
care of Soldiers,  
NOT a turkey!*



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