



DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY TRAINING CENTER AND FORT JACKSON
2400 JACKSON BOULEVARD
FORT JACKSON SC 29207-5015

04 NOV 2024

ATZJ-RM (700-735)

MEMORANDUM FOR

Commanders, All Units Reporting Directly to this Headquarters
Commanders, Fort Jackson Partners in Excellence
Directors and Chiefs, Staff Offices, this Headquarters

SUBJECT: Fort Jackson Policy Memorandum #28 - United States Army Training Center (USATC) Audit Readiness Program

1. References:

- a. HQDA EXORD 261-23, Army Auditability Plan, w/aligned FRAGO's, 27 September 2023
- b. HQDA FY24 Army Audit Acceleration Memo: Expectations for Supporting DoD Financial Statement Audits, 5 February 2024
- c. Army Regulation (AR) 710-4 (Property Accountability)
- d. HQDA, EXORD 243-23, General Equipment/Property Accountability, 8 August 2023
- e. Army Regulation 735-5 (Relief of Responsibility and Accountability)

2. Purpose. To establish responsibilities for maintaining audit readiness oversight for assigned units and support staff offices who report directly to the USATC Headquarters.

3. Policy. Commanders, directors, leaders, Soldiers, and Civilians across the USATC will take an active role in establishing transparency and accountability in their operations, to achieve a clean audit opinion. As such, civilian pay, military pay, contracts travel, supply purchases, and property accountability documents are being randomly requested and sampled across the Army for accuracy and completeness. When tasked to provide an audit sample, USATC units will submit requested documentation, with redacted personally identifiable information, back to U.S. Army Training and Doctrine Command (TRADOC) and/or HQDA within a 24-hour period. Commanders and staff directors will maintain auditable financial and property book records for a period of 10 years.

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4. Audit areas:

a. Military pay records. Commanders will establish controls and procedures to ensure that the unit commander's finance report (UCFR) is downloaded, reviewed, and certified in a timely manner each month. Commanders will ensure that all Army pay data and documentation are accurate, timely, credible, and readily available for inspection. Proper reviews of the UCFR also support the ongoing integrated personnel and pay system data accuracy and correctness campaign. Annual record reviews in interactive Personnel Electronic Records Management System (iPERMS) should be completed annually for service members. Additionally, checks should be initiated, to ensure all SM's have a valid/correct DA 5960 in their iPERMS account.

b. General equipment. All property (including historical artifacts, art, flags, organizational property, and associated items) acquired by the Army from any source will be accounted for as prescribed by AR 710-4 and AR 735-5.

c. Government purchase card (GPC). Units will maintain electronic documentation by fiscal year for the GPC program. Electronic documentation will contain billing officials' appointment/termination records, training certificates, and transaction records (logs and purchase order information). Outgoing card holders will transfer information to incoming cardholders. Outgoing billing officials will transfer GPC documentation to incoming billing officials. When GPCs are inactivated, records will be archived in the audit digital library.

d. Defense Travel System (DTS). Commanders will appoint approving officials using the DD Form 577. Approving officials are responsible for the accuracy of the travel authorization and the travel voucher for payment and must retain the capability to provide approved vouchers for DoD audit.

e. Civilian time and attendance. Commanders will appoint certifying officials to document civilian time and attendance using the Automated Time and Attendance Production System (ATAAPS). Certifying officers are responsible for ensuring that civilian time and attendance is recorded on time, and accurately. Annually, check/verify DD Form 2875's, System Authorization Access Request, for all ATAAPS certifiers/approvers.

f. Contracts. The Contract Acquisition Requirements Tool (CART) is the official repository for contracts meeting acquisition and management oversight criteria. Individual simplified acquisition threshold supply procurement program contracts will be

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retained by contracting officer representatives (CORs) and maintained at the requesting activity level. Every effort should be made to accurately report government furnished property in contracts.

5. Unit and staff responsibilities. Units and staff are responsible for maintaining the following areas:

a. Brigade, battalion and company commanders will develop and maintain an audit readiness continuity book to track military pay, property accountability, travel, and contracts. Units will retain copies of audit requests, appointment orders, and organizational inspection program (OIP) results. Continuity books will be inspected during OIPs.

b. G1 will use the commander's audit checklist during OIP inspections to include the following audit military/pay issues: The Army now utilizes the Army process portal, (APP), which includes mapping all business processes. The checklists are structured around the processes/documents/etc. identified in the aligned business process. Link to APP: <https://armyeitaas.sharepoint-mil.us/sites/APP/SitePages/The-Army-Process-Portal.aspx>.

c. G4 will provide guidance on all property book matters and include areas that provide an assessment of property book maintenance at the unit level during the annual staff OIP.

d. G6 will establish a digital library for audit readiness documents on the USATC SharePoint portal for units/staff to establish mandatory archive data, lessons learned, and best practices.

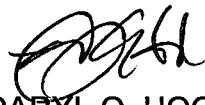
e. G8 is USATC's overall audit readiness point of contact and will include audit readiness as part of the annual OIP. G8 will prepare and present an audit dashboard update each month during command and staff meetings.

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Audit Functions	BDE	BN	CO	G1	G4	G6	G8
Mil Pay	S1	S1	CDR/1SG	X			X
GPC	S4	S4	CDR/1SG		X		X
DTS (Travel)	XO						X
Property Accountability	S4	S4	CDR/1SG		X		
Contracts	S4& COR						X
Time& Attendance	S1/supv		CDR/1SG/supv				X
Digital Library (SharePoint)	S1/S4	S1/S4	CDR/1SG	X	X	X	X
Audit Dashboard							X

6. The proponent for this policy is Mr. Mark L. Malcum, Accountant, GS/Accounting and Financial Services Support Division, at (520) 673-4112 or (mark.l.malcum.civ@army.mil). It is effective until superseded or rescinded.



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Major General, USA
Commanding