and Data Services, Office of Management Investigations and Review, and Office of Personnel) within the Office of Administration under the Assistant Administrator for Administration; Audits is one of the three component units (Audits, Inspections and Evaluations, and Investigations) within OMIR under the Director at the grade GS–17 level. OMIR (Audits) is under a Deputy Director at the GS–16 level. Reporting to the Deputy Director are three division directors at the GS–15 level and four area audit managers at the GS–14 level.

Field audits are conducted by the area audit managers who receive guidance from the cognizant division directors in Washington. Area audit managers are responsible to the Deputy Director, OMIR (Audits), and rely on GSA regional offices only for such matters as space and supplies.

Staffing

Nationwide, OMIR (Audits) is staffed with approximately 80 to 85 professional auditors. About 25 to 30 auditors have received certificates as certified public accountants. If funds can be budgeted, plans are to increase the staff to approximately 150 to 160 professional auditors during the next 3 years.

New staff members are recruited from college graduates who majored in accounting. GSA is expecting 17 graduates to join its staff at the end of the current college semester.

Audit policies

We have been informed that the Administrator of General Services has given his complete support to the GSA internal audit program. No restrictions have been placed on the selection of areas to be covered by internal audits.

Some areas, notably fiscal, are audited on a cycle basis and other areas, e.g., motor pools, supply operations, and buildings management, are scheduled for audit after due consideration is given to such matters as importance of operations, audit manpower resources, problems known to exist, and changes in organization or operating procedures.

Areas to be audited are selected in advance by OMIR (audits) upon its own determination. Programed areas are sometimes deferred, however, for unscheduled high priority work. During the course of their work, GSA internal auditors have free and unrestricted access to all documents and records and operating personnel are required to furnish appropriate explanations and information.

Reporting

Reports on internal audits are directed to the Administrator.

Draft audit reports are submitted to operating officials for review prior to release to provide assurance that the facts on which the opinions, conclusions, and recommendations are based are valid. Comments by operating officials on the draft report include a definitive statement as to agreement or disagreement with the facts. The complete response to the draft report is included in the final report as an appendix. Comments relating to specific portions of the report are given consideration in the text.

Final reports on internal audits are released simultaneously to the Administrator and to the heads of services or staff offices and regional administrators concerned. The action copy of the report transmittal is addressed through the appropriate regional administrators and heads of services or staff offices to the Administrator. The action copy is routed in this manner so that each responsible official may have an opportunity to comment further upon the findings and recommendations and set forth a plan for corrective action. As the action copy of the report is processed forward, each regional and central office official's comment is appended to the report. The entire package then provides the Administrator with a basis for making any necessary judgments.

Reports that pertain to the activities of one region only are released by the respective area audit manager. Reports that pertain to the activities of more than one region and/or the central office are released by the Assistant Administrator for Administration. Reports that pertain to the activities of the Office of Administration are released by the Director of Management Investigations and Review.

Following the receipt of an action copy of a regional audit report, the regional administrator forwards a reply to the Administrator with the action copy of the report through the head of the appropriate service or staff office and the Assistant Administrator for Administration. This memorandum includes any additional comments considered necessary and, where appropriate, includes a time-phased plan for corrective action. A copy of the memorandum is submitted also to the Director of Management Investigations and Review.