



DEPARTMENT OF THE NAVY
NAVAL TRAINING CENTER
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CNTC GREAT LAKES
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NTCGLAKESINST 5200.1A
N01F

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NTC GREAT LAKES (COMPLEX²) INSTRUCTION 5200.1A

From: Commander, Naval Training Center, Great Lakes

Subj: AUDIT DECISION AND FOLLOW-UP

Ref: (a) OPNAVINST 5200.24A
(b) SECNAVINST 5200.34D
(c) CNETINST 5000.4A,

1. Purpose. To establish policy, procedures and responsibilities in the audit decision and follow-up process per references (a), (b) and (c).

2. Cancellation. NTCGLAKESINST 5200.1.

3. Applicability. The provisions of this instruction apply to the Naval Training Center, (NTC), Great Lakes and its component commands.

4. Background.

a. The pursuit of integrity and efficiency and the elimination of fraud, waste and abuse is a major objective of the Department of the Navy (DON). Action must be taken to correct and prevent recurrence of identified deficiencies.

b. Prompt, constructive action in response to audit reports is an integral part of DON's follow-up objectives. This is the shared responsibility of management and the local auditors.

5. Policy.

a. An effective and efficient follow-up system shall provide for a complete and documented record of actions taken on findings and recommendations and resulting monetary benefits.

b. The process for resolving disputed audit findings, recommendations, and monetary benefits shall be well documented. When management does not concur with the auditor's estimate of monetary benefits, the management response must provide the basis for the nonconcurrency. The final decision will be made by the Commander, NTC and will be formally documented as part of the written record.

6. Responsibility. Each command is responsible to ensure that audit findings and recommendations are tracked and monitored until action is completed.

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7. Action.

a. Commanding Officers.

(1) Ensure that resolution actions are consistent with laws, regulations and Navy policies.

(2) Provide timely responses on local audit findings and recommendations to NTC Command Evaluation (N01F).

(3) Forward copies of all external audit reports of their commands to NTC N01F.

(4) Maintain a follow-up system for tracking ongoing corrective actions from both external and internal audit reports.

b. NTC Command Evaluation.

(1) Review and evaluate follow-up status reports on external audits to determine whether the corrective actions taken are adequate, timely and responsive.

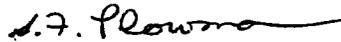
(2) Ensure that adequate follow-up on external audits is planned and included in the NTC Annual Audit Workplan.

(3) Maintain a follow-up system for tracking ongoing corrective actions for all local audits performed.

(4) Conduct on-site follow-up to ensure that deficiencies have been corrected and that monetary benefits have been achieved to the maximum extent possible.

(5) Coordinate all visits to NTC by external audit organizations.

8. Reports. In compliance with references (b) and (c), a Semi-Annual Status Report of Audit Findings with Open Recommendations shall be forwarded to CNET (Code OOR) no later than 1 February and 1 August. A Semi-annual Follow-up Status Report summarizing results of local audits shall be submitted to CNET (Code OOR) not later than 1 March and 1 September of each year.


S. F. PLOWMAN
Chief of Staff, Operations
Acting

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