



## UNITED STATES MARINE CORPS

COMMANDER, MARINE FORCES RESERVE  
4400 DAUPHINE STREET  
NEW ORLEANS, LOUISIANA 70146-5400

ForO 7510.2  
8RE&A  
01 APR 1995

# ORIGINAL

### FORCE ORDER 7510.2

From: Commander  
To: Distribution List

Subj: GUIDELINES FOR DEALING WITH REPRESENTATIVES OF THE GENERAL ACCOUNTING OFFICE (GAO), THE DEPARTMENT OF DEFENSE INSPECTOR GENERAL (DODIG) AND THE NAVAL AUDIT SERVICE (NAVAUDSVC)

Ref: (a) MCO 7510.3D

1. Purpose. To provide guidance and policy regarding relations with GAO, DODIG, and the NAVAUDSVC.

2. Cancellation. ForO 7500.1.

3. Background

a. The GAO, the DODIG, and the NAVAUDSVC periodically conduct audits and reviews at units within the Marine Forces Reserve (MARFORRES). The Secretaries of Defense and Navy have emphasized the value of audits in helping management to identify deficiencies or undesirable conditions in order to initiate, plan, and take required corrective action.

b. The GAO reports directly to Congress and conducts audits and reviews to examine how government funds are expended and congressionally approved programs carried out. The DODIG reports to the Secretary of Defense and primarily performs interservice and quick response audits on matters of special interest to the Secretary of Defense. The NAVAUDSVC performs a variety of audits involving the expenditure of government funds, use of resources and accomplishment of management objectives.

c. The reference contains guidance on relations with GAO and the DODIG, and addresses policy and procedures to be followed with regard to the NAVAUDSVC. The instructions and information herein amplifies the guidance in the reference and establishes procedures applicable to reserve units and staff agencies by an audit organization.

4. Information. It is the policy of the Commander, MARFORRES to fully cooperate with audit agencies and to facilitate their surveys and audits to the maximum extent so as to derive full advantage

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from their findings and recommendations. The AC/S, Comptroller (RE&A) is designated as the coordinator for the MARFORRES for all audit activities. The following procedures will be followed when the MARFORRES Force units or staff agencies are contacted by a representative of an audit organization.

a. The audit should not begin until MARFORRES Headquarters is notified and verbal or written approval for the auditors to visit is granted. Notification and request for approval should be directed by telephone to the AC/S, Comptroller providing the audit organization, audit assignment numbers, purpose of the audit, audit dates, and names of the auditors.

b. The following procedures will be followed by activities being audited:

(1) Check to ensure that necessary security clearances are held by the auditors.

(2) Ensure appropriate unit personnel are available for the audit.

(3) Make available a suitable working space for auditors.

(4) Provide auditors access to official files and documents per their security clearance and within the scope of the audit.

(5) Maintain a cooperative attitude with the auditors.

(6) Prior to the auditors' departure, request a debrief of preliminary audit findings.

c. If significant findings surface or questions/problem area arise, contact the AC/S, Comptroller.

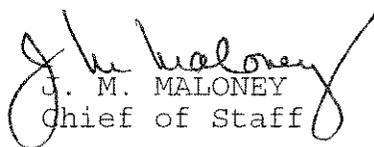
d. Upon departure of the auditors, the audited unit or staff sections will provide an oral debrief to the AC/S, Comptroller. Additionally, a written report will be submitted within ten working days to the Commander, MARFORRES, (8RE&A) with the following information:

(1) Subject of the audit and audit assignment number.

(2) Summary of auditors actions, preliminary findings, and difficulties encountered.

5. Action. Unit Commanders and staff agencies will comply with this Order.

6. Reserve Applicability. This Order is applicable to the Marine Corps Reserve.

  
J. M. MALONEY  
Chief of Staff

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