

DATE: 19 Feb 09  
TIME: 1100  
PLACE: Eglin Enlisted Club

***SPEAKER: Ms. Luvenia Shuman, Chief, Gulf Coast Area Audit Office***

***SUBJECT: Air Force Audit Agency “Who We Are, What We Do” Auditors in the Hot Seat***

Ms. Nancy Elliott introduced Ms. Luvenia Shuman. Ms. Shuman is the Office Chief for the Air Force Audit Agency’s Gulf Coast Area Audit Office at Eglin Air Force Base, Florida. She is responsible for the planning and execution of internal audits for the activities located at Eglin, Tyndall, MacDill, Keesler, Columbus, Maxwell Air Force Bases, Hurlburt and Duke Fields, Air National Guard and Air Force Reserve units in Alabama and Mississippi. Some of these activities include the Headquarters, Air Force Special Operations Command, Air Armament Center, 46th Test Wing, 33d Fighter Wing, 53d Wing, 425th Fighter Wing, Air University, 81st Training Wing.

Ms. Shuman began her briefing by announcing that on each table is a piece of paper for individuals who would like to submit a question for the auditors. You may place your question in the pumpkin at the front of the room. The first question presented was: “Why do we have auditors and why so many of them”?

Ms. Shuman responded that Eglin manages a large amount and variety of resources and because of this there are a large number of auditors assigned to the local area. There is a difference between auditors and inspectors. Auditors focus on financial, economy and efficiency and program results. Inspectors focus more on readiness, discipline, and efficiency. Auditors are more analytical and follow government auditing standards. Also, auditors perform a more in depth process and records review. The inspectors are normally functional experts in the area they are inspecting and are not covered by government auditing standards. Inspectors normally perform short functional reviews. Auditors are civilian employees and inspectors are predominately military.

Ms. Shuman continued by explaining the different types of audits. There are centrally directed audits that are air force wide evaluations. These are accomplished concurrently at many different installations and the reports are sent to Secretariat and Air Staff. Installation level audits are the ones we see more frequently because they are local and designed to evaluate our day-to-day operations. They are normally a single location such as Eglin and the report is addressed to the installation commander.

The audit process is defined or identified through a plan and is a team effort. The audit agency begins with an announcement of the audit and continues with the research process. The POCs at the various organizations provide the information determined/outlined in the plan. The auditor reviews the information provided and once completed begins to draft the report discussions and validations. The auditors also make recommendations. The organization that received the audit is provided with the report and is allowed to provide management comments. Then the final report is produced.

The next question that was asked, “Do you audit in the AOR”? The answer is yes. There is an Expeditionary Audit Team who audit 5 to 7 locations. It was hard work with 10-12 hour days, 6 days a week. The team consisted of 12-15 auditors with 3 team chiefs. The average TDY was about 45 days. Even though they are civilians they are still required to meet the same deployment requirements as the active duty airmen.

Another question was asked “Who audits the auditors”? The audit agency located at the Pentagon performs random samples of various audit agencies. The criteria for the audits is determined by internal control programs or quality assurance programs much like what the FM office have established.

Another question was asked by Cleo Battle. “How do you deal with the ambiguous Air Force Instructions and Guidance”? We examine management practices, analysis information systems for accuracy, and determine compliance with laws and regulatory guidance. If a policy or procedure is not clear, we elevate to air staff to get clarification.

In closing Ms Shuman stated that the auditors face many challenges. However, they do try to provide value to your organization despite these challenges. One of the audit agencies goals is to reduce risk to the Air Force. We are here to help and to solve long standing problems.

Capt Dan Genest thanked Ms. Shuman for taking time out of her busy schedule to come speak to our chapter. As a token of the chapter’s appreciation, we are presenting a gift of \$50 to Fisher House in Ms. Shuman’s name. Capt Genest then wanted to recognize Jason Guzzardo for volunteering his time to set up and run the slide presentations. A big thank for all your help Jason.

The meeting was adjourned at 1230.

Recorded by Brenda Dininger, Secretary, Gulf Coast Chapter.