



DEPARTMENT OF THE NAVY
COMMANDER MILITARY SEALIFT COMMAND
914 CHARLES MORRIS CT SE
WASHINGTON NAVY YARD DC 20398-5540

REFER TO:

COMSCINST 5200.8A
N8
13 October 2000

COMSC INSTRUCTION 5200.8A

Subj: AUDIT FOLLOW-UP

Ref: (a) OPNAVINST 5200.24A
(b) SECNAVINST 5200.34D

1. Purpose. To set forth Commander, Military Sealift Command (COMSC) policy and procedures on audit follow-up in accordance with references (a) and (b). This instruction is revised to reflect MSC's new organizational structure.

2. Cancellation. COMSCINST 5200.8.

3. Policy. It is the policy of COMSC to take prompt, responsive and constructive corrective action in response to all external organizations' audit reports.

4. Responsibility

a. The Audit Liaison Office, HQ Comptroller (N8) is responsible for coordinating and preparing adequate management replies to audit findings and recommendations; for coordinating and validating all monetary benefits addressed in audit reports and for maintaining an effective and efficient follow-up system to provide for a complete and documented record of action taken on findings, recommendations and monetary benefits until action is completed.

b. MSC Program Managers/Directors/Special Assistants are responsible for promptly and effectively deciding validity of and implementing audit recommendations.

5. Action

a. Upon receipt of an audit report, the Audit Liaison Office distributes the audit report to the cognizant Program Manager/Director/Special Assistant for comments.

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- b. The tasked MSC Program Manager/Director/Special Assistant prepares a proposed reply to include concurrence or non-concurrence with the findings and recommendations. If the MSC Program Manager/Director/Special Assistant concurs, the corrective actions taken or planned will be described, and estimated dates for completion of planned actions and the completion dates for actions already taken will be provided. If the MSC Program Manager/Director/Special Assistant nonconcurs, specific reasons will be provided. Dollar savings noted in the report must be specifically addressed. If appropriate, the MSC Program Manager/Director/Special Assistant may propose alternative methods for accomplishing desired improvements. When planned corrective action exceeds one year, the MSC Program Manager/Director/Special Assistant will establish a plan of action and milestones to ensure satisfactory progress is made towards completing the agreed upon corrective actions.
- c. The Audit Liaison Office coordinates and prepares a command reply.
- d. The Audit Liaison Office maintains a follow-up database that monitors all audit recommendations addressed to the command for corrective action until action is completed and validated.
- e. MSC Program Managers/Directors/Special Assistants ensure that performance appraisals of appropriate officials reflect effectiveness in deciding and implementing audit recommendations.

/S/

G. S. HOLDER

Distribution:

COMSCINST 5215.5

List I (Case A, B, C)

SNDL 41B (MSC Area Commanders) (10)