



DEFENSE LOGISTICS AGENCY  
HEADQUARTERS  
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FORT BELVOIR, VIRGINIA 22060-6221

IN REPLY  
REFER TO OIIA

JUN 27 2007

MEMORANDUM FOR DEFENSE LOGISTICS AGENCY EMPLOYEES

SUBJECT: Employee Responsibilities When Dealing with Auditors

Our obligations to American taxpayers and Federal regulations mandate that audits be an integral part of our everyday business. Ultimately, audits help the Defense Logistics Agency (DLA) identify issues, mitigate risks, and make improvements to our business, as well as assist the improvement of DLA warfighter readiness.

It is DLA policy to provide information and records to auditors. Auditor requests must be handled in accordance with Department of Defense (DOD) Directive 7600.2, Audit Policies, and the DLA One Book Chapter, *Internal Audit Process*. DOD policy states auditors are entitled access to all records needed to accomplish an announced audit objective as long as they possess the necessary security clearances.

Audit requests for access and information must be handled expeditiously. You must keep a record of documentation provided to the auditors, e.g., you must accomplish a memorandum summarizing the nature of the auditor visit or contact. You must also provide requested information directly to the auditors without going through or otherwise requiring permission from upper management. Additionally, you must inform your chain of command of events and concerns, etc., in a manner that does not delay DLA's response to the auditor information requests. Our responsiveness will build positive and productive relationships between auditors and DLA, and will lead to more constructive audit results.

Satisfying audit requests is a legitimate cost of doing business that will be accommodated within current funding. Funding constraints or competing workload priorities which arise in the course of responding to audit requirements should be resolved within chain of command and resourcing processes. Problems encountered regarding the nature, sensitivity, volume, adequacy, or delivery of auditor requested data should be addressed immediately through your chain of command. Finally, questions that arise regarding audits should be directed to the DLA Office of Internal Audits or your local Internal Audit Office.

A handwritten signature in black ink that reads "R. T. Dail".

ROBERT T. DAIL  
Lieutenant General, USA  
Director

