Department of the Air Force

One Team, One Fight!

Air Force Audit Agency

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- **Mission and Services**

- **Audit Focus –Potential Savings(PMB) and Mission Impact**

- **AFAA Future**

- **FIAR Support**

- **Data Analytic Services**

- **AFAA Partnerships**

Mission and Services

Air Force Audit Agency Mission:	
Provide timely, relevant, and quality audit services enabling DAF leadership to make informed decisions	
Service	**Description**
Audit	• Reduced time to complete enterprise audit from 400 to 260 days since 2021 • Requires condition definition, root cause, and recommendations • Reducing installation-level audit service to focus on higher priorities
Agreed-Upon Procedures	• Average time to complete approximately 170 days • Test processes/procedures developed between client and auditor • No condition, root cause or recommendations provided • Mainly used for OMB A-123 for FIAR
Non-Audit Services	• Perform tasks requested by management • Commonly used for OSI Support • Data Analytics for data extraction & analysis • EXPANDING

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PMB Amount
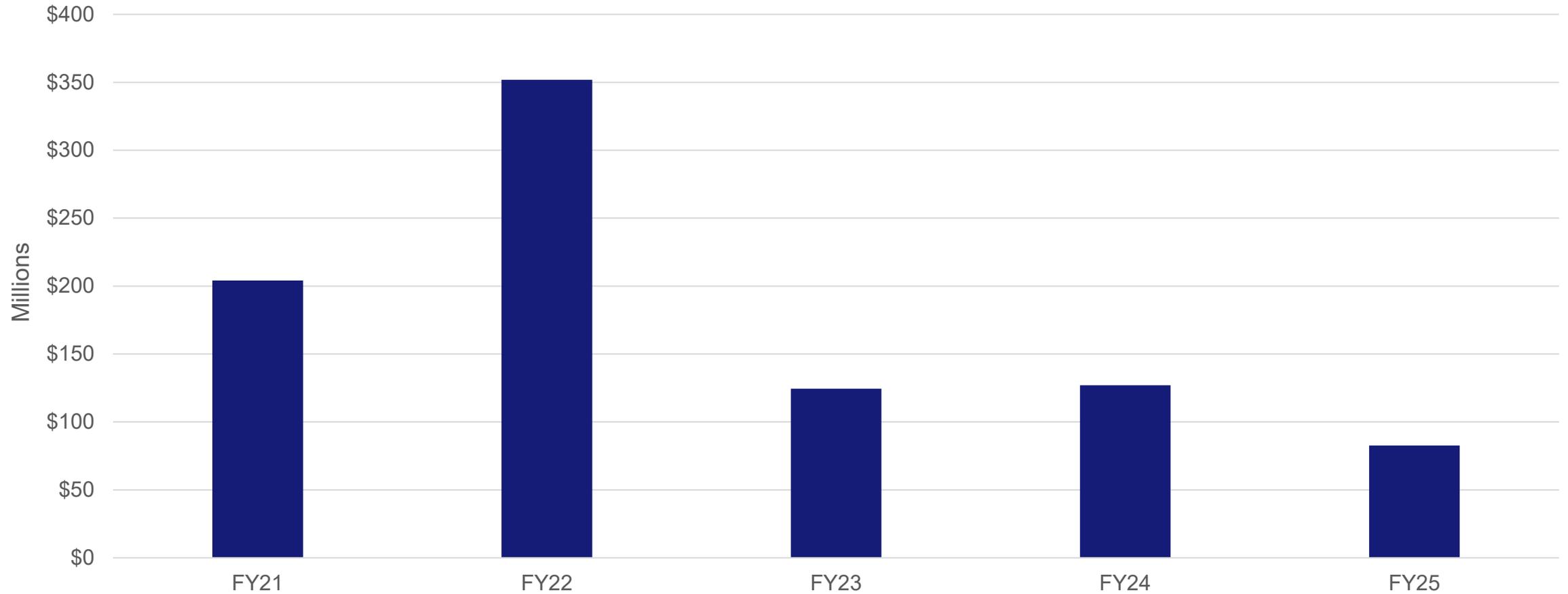
FY25 data as of 11 Apr 2025

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- **DoDIG Report – Develop plan to reduce use of contractor support**

- **New Administration – Will have clean audit opinion ~~2028~~ ~~2027~~ 2026???**

- ***We're here to help!***

- **FIAR Remediation Teams**
  - **Working with SAF/FM to identify key problem areas**
  - **Real Property (50 person; Space Force/ANG/Reserves)**
  - **Developing OM&S and WCF Inventory Teams**

- **FIAR Audit Liaison and CAP Validation Team**
  - **Serve as conduit between E&Y and DAF assessable units**
  - **AFAA is "one stop shop" for everything audit (just incorporated Space Force to save $)**

- **Expand OMB-123 Testing**
  - **Ongoing since 2018; include General Fund, WCF, and System reviews**
  - **Expand from AUPs to Examinations and potential audits; continue into sustainment**

- **FIAR Strategic Support Team**
  - **Review new FIAR contracts for work suitable for AFAA**

Order to Cash Dashboard

- **Expedited identification of KSDs for reimbursable transactions selected by IPA**

- **Dashboard links reimbursable transactions**

- **Search/Filter by Doc #/CSN**

- **Reduced FM workload from days to seconds**

Contract Dashboard

- **Tracks contract cost growth trends**

- **Integrates data sources (CLIN-level text, competition data)**

- **Expanding tool capabilities**

- **Collaborating with DAF**

AFAA Partnerships

- **FIAR Efforts**: Strategically increasing AFAA's support to the financial statement audit (50+% organization)

- **Fraud Risk Oversight Committee**: Provide audit expertise in efforts to mitigate fraud

- **Air Force Office of Special Investigations**:
    - **Support Air Force OSI in procurement fraud efforts at the enterprise-level**
    - **Installation Auditors: Support local detachments with audit services**

- **Senior Management Council**: Advise and validate Reportable Conditions

- **DAF Investment Review**: Provide independent advice for DAF Investment Reviews

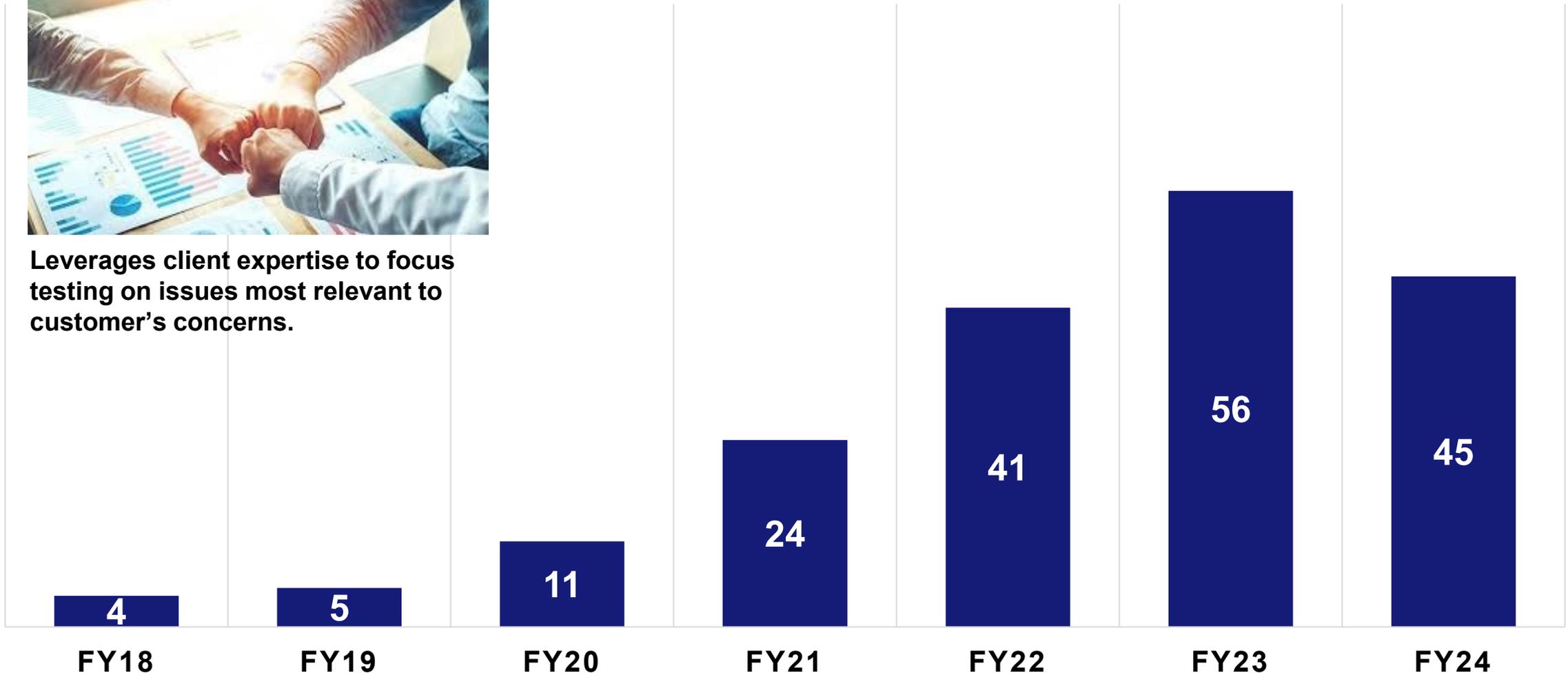- **Data Analytic Efforts**: Offering data services to build dashboards or other system tools

Questions

Agreed Upon Procedures Growth

Leverages client expertise to focus testing on issues most relevant to customer's concerns.

FY18	FY19	FY20	FY21	FY22	FY23	FY24
4	5	11	24	41	56	45

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Examples of AUP

FM IT Systems Controls Testing Projects

- Leverages controls identified in FISCAM and requirements of FFMIA and SFIS

- Frees up SAF/FM and contractor resources to prepare and execute Corrective Action Plans

- Leveraging robotic process automation and artificial intelligence (to expedite testing and expand sample size (up to full universe)

OMB A-123 Testing

- Testing of assessable units (AUs) since 2018

- In 2024, AFAA:

  - Tested 409 controls for 25 General Fund AUs

  - Conducted 2,014 walkthroughs of procedures

  - Collected 2,460 samples of documentation

- Advised DAF on 18 Statement of Assurance Operational Deficiencies (8 OMW, 10 SD)

  - Corrective Action Plan (CAP) development and tracking

  - Resolution validation testing