



DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY RESERVE COMMAND
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AFRC-IR

24 January 2018

MEMORANDUM FOR U.S. Army Reserve Command (USARC) Deputy Chief of Staff,
G3 Force Management

SUBJECT: Internal Review Troop Program Unit (TPU) Position Realignment

1. REFERENCES.

- a. Army Regulation (AR) 11-7, 29 Mar 17, Internal Review Program.
- b. Memorandum, HQ, USARC, 20 Sep 17, Subject: Realignment of MICP Duties from the IR Program.

2. PURPOSE. To document the Deputy Commanding General's decision on Internal Review (IR) Troop Program Unit (TPU) position alignment for compliance with AR 11-7 policy related auditor skill requirements.

3. DISCUSSION. The U.S. Army Reserve currently has TPU positions assigned to the IR program at Geographic and Functional Commands (GFCs). IR TPUs support Army Reserve commanders as IR office chiefs, manage oversight for the audit office, and assist full time staff auditors with audit analysis; audit testing; audit remediation and external audit liaison activities.

- a. Background. AR 11-7, Internal Review Program, was revised to require commanders to ensure that personnel occupying auditor positions (Directors, Chiefs, and Auditors) meet professional auditor requirements. This change applies to qualifications of USARC IR Program TPUs.

- b. Current Situation.

- (1) IR TPUs generally provide Audit Readiness and Managers' Internal Control Program (MICP) support to their command within their limited available work time. However, the majority of IR TPUs are not auditor-qualified and many IR TPUs are unable to perform audit support services. This causes a problem wherein IR TPUs are not gainfully employed within the IR program.

- (2) There are currently 135, IR TPU authorized 01A positions located throughout the Army Reserve Mission Commands (ARMC) at Readiness Divisions (DIV(R)) and GFCs. Yet, this general military occupational specialty is not compliant with AR 11-7 professional auditor requirement standards.

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(3) Within the entire Army Reserve, there are 26 auditor-qualified IR TPUs with the military auditor additional skill identifier. Of these qualified personnel, there are only eight audit-qualified TPUs assigned to the IR program. Thus, with such a large gap in qualified IR TPU personnel, TPUs do not support the primary audit function element of the IR Program and IR TPUs are not positioned to provide audit support to their commands.

c. Course of Action. On 3 August 2017, the IR Director, in coordination with the USARC G1, G8, and Force Management Directors, presented three courses of action to the USARC Chief of Staff and Deputy Commanding General. A decision was reached to retain one IR Chief and one additional TPU authorization at all applicable DIV(R) and GFCs. All IR TPU positions will be filled by a nominative interview process, allowing the IR Director or a Counsel of Colonels to ensure auditor qualifications are met.

4. FUNDING, PERSONNEL, ENVIRONMENTAL AND ENERGY IMPACTS. Position realignment allows unused authorized positions to be reallocated within USARC. No other cost will be incurred.

5. RECOMMENDATION. Pursuant to the discussion held on 3 August 2017, the Deputy Commanding General approved the retention of one IR Chief and one IR TPU at each Readiness Division and GFC. USARC Force Management will adjust TPU positioning as directed in this memorandum.

6. POINT OF CONTACT. The point of contact for this memorandum is the AR Internal Review Director, Ms. Debbie A. Marois, at 910-570-9563.

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