MEMORANDUM FOR Commanders, U.S. Army Reserve Geographic and Functional Commands (GFC) and Direct Reporting Units

SUBJECT: USAR Policy on Nomination of Troop Program Unit (TPU) personnel for Army Reserve Internal Review (IR) Office positions

1. References:
   b. DA PAM 611-21, Military Occupational Classification and Structure, Table 4-3; at https://www.milsuite.mil/book/groups/smartbookdapam611-21
   e. Generally Accepted Government Auditing Standards (GAGAS) published by the Comptroller General of the United States, December 2011.

2. Purpose. To provide guidance for management of the Internal Review TPU positions based upon the revised AR 11-7, paragraph 2-4d.

3. Applicability. This policy applies to the Headquarters, US Army Reserve Command (USARC), the Geographic and Functional Commands (GFC), Direct Reporting Units (DRUs), and their subordinate activities.

4. Policy. Internal Review military auditor positions will be vetted through a nominative interview process. Auditor qualifications for military auditors (per DA PAM 611-21, Table 4-3) include:
   a. Degree in accounting or a related field such as business administration, finance, or public administrated that included or was supplemented by 24 semester hours of accounting. The 24 hours may include six credit hours in business law.
   b. Combination of education and experience.
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5. Procedure. The Internal Review military auditor nominative and transfer process will be as follows:

   a. The Army Reserve Internal Review Director (or Deputy Director) will provide an evaluation of TPU candidate qualifications, assess auditor independence, and approve nominative candidates for interview.

   b. Commanders, or their designated representative, will interview IR TPU nominees jointly with ARIR Director (or Deputy Director).

   c. Commanders will make final selection of all IR TPU candidates. The Commander will acknowledge approval of the nominative selection on a letter of acceptance attached to the DA Form 4651 (Request for Reserve Component Assignment or Attachment).

   d. The applicant will submit a personnel action packet requesting position transfer using DA Form 4651 submitted through the chain of command.

   e. The IR Director will be notified of all IR TPU selections.

6. This policy is effective until superseded or rescinded.

7. The point of contact for this policy is Ms. Debbie Marois, Army Reserve Internal Review Office, Director, at (910) 570-9563 or Debbie.A.Marois.civ@mail.mil.

Encl
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