

COMSCINST 5730.2E	COG CODE N85	DATE 24 AUG 1995
-------------------	--------------	------------------



DEPARTMENT OF THE NAVY
COMMANDER MILITARY SEALIFT COMMAND
WASHINGTON NAVY YARD BLDG 210
901 M STREET SE
WASHINGTON DC 20398-5540

COMSCINST 5730.2E
N85
24 August 1995

COMSC INSTRUCTION 5730.2E

Subj: WORKING RELATIONS WITH THE SURVEYS AND INVESTIGATIONS
STAFF, HOUSE APPROPRIATIONS COMMITTEE AND EXTERNAL AUDIT
GROUPS

Ref: (a) SECNAVINST 5740.24B
(b) SECNAVINST 5740.25B
(c) SECNAVINST 5740.26
(d) SECNAVINST 7510.7E

1. Purpose. To set forth Commander, Military Sealift Command (COMSC) policy and procedures on working relations with external review and audit groups in accordance with references (a) through (d).

2. Cancellation. COMSCINST 5730.2D.

3. Policy. It is the policy of COMSC to cooperate with the Surveys and Investigations Staff (S&IS), House Appropriations Committee (HAC) and external audit groups such as the General Accounting Office (GAO), the Department of Defense (DOD) Assistant Inspector General for Audit (AIG(A)) and the Naval Audit Service (NAVAUDSVC), to facilitate their survey, investigation, review and audit operations to the maximum practicable extent and to derive full advantage of audit findings and recommendations in the interest of improving COMSC and Department of Defense operations.

4. Responsibility

a. The HQ Comptroller (N8) is the overall liaison to S&IS, external audit groups and other DOD components for audit matters. Subordinate offices will establish an Audit Liaison.

24 August 1995

b. All Audit Liaisons will coordinate requests for information, MSC comments on draft and final reports and follow-up on implementation of accepted recommendations. Comments on draft and final reports and follow-up status reports will be submitted through COMSC.

c. Subordinate office Audit Liaisons will keep the HQ Comptroller advised as to all contacts with S&IS and external audit groups.

d. All MSC personnel will assure that their respective Audit Liaisons are advised of any contacts from S&IS and/or external audit groups **BEFORE** providing data. Auditors may be referred to the liaison. Once an announcement letter is received, a notice of visit is on file and the auditors have had an entrance conference, if appropriate, full cooperation will be given as outlined in references (a) through (d).

5. Restrictions Upon Release of Information

a. Budgets for any future fiscal year may be released to S&IS and external audit groups only after submission to the Congress by the President. Planning estimates may be made available to external audit groups with the stipulation that the auditors be advised that such estimates are not approved budgets or parts thereof.

b. Reports of non-Department of the Navy activities, and the results of management-type surveys and studies shall not be released without the written consent of such authority directing the preparation of the report or study.

c. Reports of criminal investigation organizations and other offices performing substantially similar functions shall not be furnished without approval of the Secretary of the Navy (SECNAV).

d. Inspector General reports shall not be furnished without approval of the Inspector General.

e. Informal records such as memoranda for the record, briefing material and transcripts of informal discussions are considered internal working papers and need not be released. Other internal working papers such as inter-office memoranda and correspondence within the Navy and DOD will not normally be made available except as otherwise noted in references (a) through (d).

f. References (a) through (d) provide more specific guidance on availability of information to S&IS, AIG(A), GAO and NAVAUDSVC respectively.

g. Requests for information falling under the restrictions described in paragraph 6c and questions regarding release of classified or unclassified information shall be referred to the HQ Comptroller for resolution.

6. Procedures

a. The Audit Liaison serves as the initial contact with all S&IS and external audit groups, ascertains the purpose and general scope of the assignment for which information is requested, arranges entrance briefings as may be necessary, directs the auditors to the appropriate MSC directorate or division to obtain the requested information and keeps the Commander informed of significant information regarding S&IS and external audit group visits or requests for information.

b. MSC Directors/Special Assistants and Division Directors shall allow S&IS and external audit group representatives to examine such records as are necessary to permit them to carry out their duties and responsibilities within the scope of their assignment. Classified information may be released only to representatives holding appropriate security clearance and having a clear need-to-know. Any information conveyed in response to specific requests or questions is to be pertinent, concise and accurate. Gratuitous information shall not be volunteered, as it could mislead or confuse the auditors in obtaining factual data.

c. S&IS and external audit group representatives are expected to limit themselves to matters properly pertaining to their assignment. The Audit Liaison shall be informed promptly in the event that audit group personnel make demands which appear to be outside the scope of their authority; cause an excessive administrative or clerical burden; require automatic data processing services or unduly interfere with essential operations. Questions and problems concerning security clearances, information to be released, areas to be covered and extent of the work to be performed shall also be referred to the appropriate Audit Liaison.

d. S&IS and external audit group representatives shall be interviewed by the Audit Liaison, and by the Commander when appropriate, upon completion of their assignment. Significant information will be forwarded to HQ, Comptroller (COMSC, N8).

e. The MSC HQ Comptroller shall coordinate preparation of COMSC and Area Commander responses to S&IS and external audit reports and other related actions required by applicable SECNAV instructions, including follow-up status reports.

COMSCINST 5730.2E

24 August 1995

f. Area Command Audit Liaisons will notify the MSC Comptroller of all S&IS and external audit assignments and visits for which prior notification has not been received from COMSC. The appropriate audit assignment code number must be included on all correspondence.

g. NAVCOMPT reporting requirements for action offices set forth in references (a) and (b) will be compiled with as indicated through the chain of command.

Distribution:

COMSCINST 5000.19

List I (Case A, B)

SNDL 41B (MSC Area Commanders)
41C (MSC Subarea Commanders)
41F (MSCCENTACT)