# BY ORDER OF THE SECRETARY OF THE AIR FORCE

AIR FORCE MISSION DIRECTIVE 17
24 APRIL 2023



AIR FORCE AUDIT AGENCY (AFAA)

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This directive states the mission, defines the command structure, and establishes the responsibilities for the Air Force Audit Agency (AFAA). Refer recommended changes and questions about this publication to the office of primary responsibility using Department of the Air Force (DAF) Form 847, *Recommendation for Change of Publication*; route DAF Forms 847 from field through the appropriate functional chain of command. Ensure all records generated as a result of processes prescribed in this publication adhere to Air Force Instruction 33-322, *Records Management and Information Governance Program*, and are disposed in accordance with the Air Force Records Disposition Schedule which is located in the Air Force Records Information Management System.

### **SUMMARY OF CHANGES**

This mission directive has been revised to account for the establishment of the United States Space Force within the Department of the Air Force and changes to the direct reports of the Auditor General.

**1. Mission.** The Air Force Audit Agency (AFAA) accomplishes the internal audit mission of the Department of the Air Force (DAF). These services independently and objectively evaluate existing procedures, controls, and performance for DAF programs and functions.

#### 2. Command.

- 2.1. The Secretary of the Air Force maintains authority, direction, and administrative control over AFAA and ensures its effective and efficient operation.
- 2.2. The Auditor General (SAF/AG) acts for the Secretary of the Air Force in managing and overseeing the DAF audit program.
- 2.3. AFAA is a Field Operating Agency reporting to SAF/AG. The Assistant Auditor Generals for AFAA Field Activities; Acquisition, Logistics, and Financial Audits; Operations and Support Audits; and the Director of the Operations Directorate report to SAF/AG.

## **3. Responsibilities.** AFAA:

- 3.1. Conducts audit services and external peer reviews according to generally accepted government auditing standards. All DAF organizational components and levels of operations, including the Air National Guard and the Air Force Reserve, are subject to internal audit.
- 3.2. Determines the direction of audit services throughout the DAF and the frequency and method of reporting results to DAF management.
- 3.3. Develops audit policy and procedural guidance in official DAF publications for SAF/AG approval.
- 3.4. Supports SAF/AG by performing administrative functions for the DAF audit liaison and follow-up program.
- 3.5. Coordinates with the Government Accountability Office, Washington Headquarters Service, and the Inspector General of the Department of Defense on matters concerning audit standards, objectives, policies, plans, and execution in accordance with DoD Manual 7600.07, DoD Audit Manual, DoD Instruction 7650.02, Engaging with the Government Accountability Office (GAO) on GAO Audits and DoD Instruction 7650.03, Follow-up on Inspector General of the Department of Defense (IG DoD) and Internal Audit Reports.
- 3.6. Exchanges audit, inspection, and investigative information with the Government Accountability Office; Inspector General of the Department of Defense; The Inspector General of the Department of the Air Force; the Air Force Inspection Agency; and the Air Force Office of Special Investigations in accordance with DoD Manual 7600.07.
- 3.7. Maintains direct communication on matters of AFAA responsibility with the Inspector General of the Department of Defense, other military services' audit agencies, other government agencies, the Headquarters of the Department of the Air Force, Air National Guard the Air Force Reserve, all major commands, field commands, numbered air forces, field operating agencies, direct reporting units, and their subordinate units.

DOUGLAS M. BENNETT Auditor General