

**BY ORDER OF THE SECRETARY
OF THE AIR FORCE**

**HEADQUARTERS AIR FORCE
MISSION DIRECTIVE 1-8**



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Special Management

AUDITOR GENERAL

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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SUMMARY OF CHANGES

This publication has been revised to account for the establishment of the Department of the Air Force and updates references to United States Code, as well as Department of Defense and Department of Air Force Policies.

1. Mission. The Secretary of the Air Force, pursuant to Title 10 United States Code Sections 9013-9016, may establish offices and officials within the Secretariat to assist the Secretary in carrying out his/her responsibilities. As documented by paragraph 4.2.2. of Air Force Mission Directive 1, *Headquarters Air Force*, and this Headquarters Air Force Mission Directive, the Auditor General (SAF/AG) is established as part of the Secretariat. The Auditor General has overall responsibility for the internal audit mission for the Department of the Air Force. The Auditor General is also responsible for the audit liaison and follow-up functions. The Secretary of the Air Force retains ultimate responsibility for all policies related to the Department of the Air Force. Within his or her areas of responsibility, the Auditor General prepares policies for approval and issues official guidance via official Air Force publications to ensure implementation of those policies.

2. Organizational Relationships. The Secretary of the Air Force is responsible for, and has all legal authority necessary to conduct, the affairs of the Department of the Air Force. The Secretariat, the Chief of Staff of the Air Force, the Chief of Space Operations, and their respective staff offices perform their Department of the Air Force functions subject to the authority, direction, and control of the Secretary of the Air Force.

2.1. **The Auditor General** reports to the Secretary of the Air Force; serves as an agent of the Secretary within assigned policy and program domains; and provides guidance, direction, and oversight for all matters pertaining to the formulation, review, and execution of plans, policies, programs, and budgets within his/her area of responsibility. The Auditor General is accountable to the Secretary for results achieved within the policy and program domains assigned by this Directive.

2.2. **The Auditor General** and the Office of the Auditor General work in cooperation with the Assistant Secretary of the Air Force for Financial Management & Comptroller, and its office, as well as other Headquarters Air Force organizations, which are responsible, pursuant to Chapters 903, 905, and 908 of Title 10 (10 USC §§ 9011-9024, §§ 9031-9040, and §§ 9081-9083), for assisting the Secretary of the Air Force in carrying out his/her responsibilities.

2.3. Reporting to the Auditor General is a Field Operating Agency, the Air Force Audit Agency, whose mission is documented in Air Force Mission Directive 17, *Air Force Audit Agency*.

3. Responsibilities. The Auditor General. is specifically responsible for:

3.1. Directing and managing all internal audit functions, activities, and operations within the Department of the Air Force in accordance with existing statutes, generally accepted government auditing standards, and DoD policies. The internal audit function provides audit services to Department of the Air Force leadership.

3.2. Serving as the designated audit follow-up official for the Department of the Air Force. The Auditor General oversees the Department of the Air Force audit follow-up program, as directed by Office of Management and Budget Circular A-50, *Audit Followup*; 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 and Internal Audit Reports*, to follow-up on management actions taken in response to internal and external audit reports.

3.3. Acting as the liaison with the Government Accountability Office, the DoD Office of the Inspector General, and other external government audit and inspection agencies concerning audit objectives, plans, and execution. The Auditor General will inform pertinent Department of the Air Force leaders of all Government Accountability Office, the DoD Office of the Inspector General, and other external government organization audits, reviews, and surveys applicable to the Department of the Air Force.

3.4. Advising and communicating directly with the Secretary, Under Secretary, Assistant Secretaries, Air Force Chief of Staff, Chief of Space Operations, Deputy Chiefs of Staff, Deputy Chiefs of Space Operations, other Headquarters Air Force offices, and other key Department of the Air Force officials about audit and related matters.

4. Delegations of Authority/Assignment of Responsibility. [Attachment 1](#) lists authorities delegated and assigned responsibilities to the Auditor General. The authorities delegated/responsibilities assigned to the Auditor General by this mission directive may generally be re-delegated unless re-delegation is expressly prohibited by the attached delegation or superseding law, regulation, or Department of Defense Issuance. While the Auditor General may re-delegate authorities to other Department of Air Force officials, he/she will ultimately be responsible to the Secretary of the Air Force for all matters listed in [paragraph 1](#) of this publication. Any re-delegation of authority/assignment of responsibility made shall not be effective unless it is in writing. Any person re-delegating authority in accordance with this Headquarters Air Force Mission Directive may further restrict or condition the authority/responsibility being re-delegated/re-assigned.

5. Notifications to Congress. No re-delegation of authority/assignment of responsibility under this Headquarters Air Force Mission Directive below the level of a Deputy Assistant Secretary or three-letter/digit office shall include authority to provide notifications or reports to Congress.

6. Continuation of Prior Re-Delegations of Authority/Assignments of Responsibility. Re-delegations of authority/assignments of responsibility made prior to the date of issuance of this Headquarters Air Force Mission Directive remain effective insofar as such re-delegations are not inconsistent with the terms of this Headquarters Air Force Mission Directive unless superseded by a new issuances.

BARBARA BARRETT
Secretary of the Air Force

Attachment

Delegations of Authority/Assignment of Responsibility for SAF/AG

Attachment 1**DELEGATIONS OF SECRETARY OF THE AIR FORCE AUTHORITY/
ASSIGNMENTS OF RESPONSIBILITY TO THE AUDITOR GENERAL**

A1.1. Authority relating to DoD policy and responsibilities on internal audits and external peer reviews as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7600.02, *Audit Policies*.

A1.2. Authority relating to performing audits of nonappropriated fund instrumentalities, providing technical guidance, and periodically reviewing audits conducted by nonappropriated fund instrumentality internal audit staffs and certified public accountants to ensure such audits conform with DoD Instruction 7600.02 and generally accepted government auditing standards as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7600.06, *Audit of Nonappropriated Fund Instrumentalities (NAFI) and Related Activities*.

A1.3. Authority relating to coordinating with and supporting the Director, Defense Contract Audit Agency, and utilizing Defense Contract Audit Agency audit services, as appropriate, as delegated to the Secretary of the Air Force pursuant to DoD Directive 5105.36, *Defense Contract Audit Agency (DCAA)*.

A1.4. Authority relating to establishing procedures to ensure appropriate handling of and responses to the Office of the Inspector General of the DoD requests for access to records or other information, as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7050.03, *Office of the Inspector General of the Department of Defense Access to Records and Information*.

A1.5. Authority relating to audits of states, local governments, and non-profit organizations and related activities, as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7600.10, *Follow-up and Oversight on Single Audits*.

A1.6. Authority relating to Government Accountability Office requests for records, as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7650.01, *Government Accountability Office (GAO) and Comptroller General Requests for Access to Records*.

A1.7. Authority relating to audit surveys, reviews, and reports, as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7650.02 *Engaging with the Government Accountability Office (GAO) on GAO Audits*.

A1.8. Authority relating to follow-up on Government Accountability Office, the Office of the Inspector General of the DoD, and other internal audit findings and recommendations, as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7650.03, *Follow-up on Inspector General of the Department of Defense (IG DoD) and Internal Audit Reports*.