

Internal Acquisition Auditor Career Development Program  
and  
Internal Acquisition Auditor Certification

The career development program for DoD internal acquisition auditors will ensure the proper mix of experience and on-the-job and formal training of auditors who audit defense weapon systems and other major acquisition programs. The program was structured in three levels or groupings of education, training, and experience standards. The program is a combination of auditor experience and training and acquisition audit experience and training. Attachment 1, Career Path, Internal Auditing for Defense Acquisition, outlines the career path, including experience, education, and training, for the three levels of the career development program. A certification process to determine that an individual meets the mandatory education, training, and experience requirements outlined in the career development program is described below.

Certification Goal. The Defense Audit Community goal is to have its acquisition auditors meet the career development education, training and experience requirements outlined in Attachment I. Our goal is to have over 50 percent of the auditors who do acquisition audits certified within 3 years and subsequently to keep at least 50 percent of the internal acquisition auditors certified. However, the absence of certification is not a reason to deny the auditors access to an activity or its records.

The number of available acquisition auditors, staff turnover, the volatility of audit workload requirements from year to year, and how acquisition audits are staffed within the internal DoD audit organizations vary significantly. Further, each organization has its own internal training and career development program established to meet the requirements of the Government Auditing Standards. Based on these differences, each internal audit organization is encouraged to establish certification goals that exceed the 50 percent goal. In addition, each internal audit organization will identify the universe of dedicated acquisition auditors or audit positions that will be used to measure the accomplishment of the goal. In July 1997, the Joint Acquisition Audit and Inspection Planning Group for Acquisition Programs and Contractor Oversight will reassess the certification goal.

Certification Criteria. Three levels of certifications have been established. The experience, education, and training outlined in the Career Path at Attachment I must be met in order to obtain the certifications.

The intent of the acquisition audit career development program is to provide the broadest training and experience possible in the acquisition field. For this reason, experience and training should be obtained in all four non-audit acquisition functions outlined in DoD Instruction 5000.58, Acquisition Management, Procurement and Contracting, Technical Management, and Business, Cost Estimating, and Financial Management. It is assumed that the audit-function training will be obtained as part of the internal audit organization audit training program.

Certification Application. To obtain the Internal Acquisition Auditor Certification, the auditor must complete and sign the APPLICATION FOR INTERNAL ACQUISITION AUDIT CERTIFICATION, Attachment II. The auditor's first and second level supervisor must concur or non-concur with approval of the application. The Certifying Official has the final authority to approve or disapprove the application. Reasons must be given for non-concurrences and disapproval. Reasons for non-concurrences or disapprovals can include such factors as the acquisition related experience is not described sufficiently or the training class does not appear to be an equivalent class. A decision on the Application should be made within two weeks of submitting to the Certifying Official. If the supervisor or Certifying Official needs additional documentation, the applicant has three weeks from notification that additional documentation is needed to provide the information.

Each approving official can establish procedures for the approval process that ensure that the general requirements of the certification of Internal Acquisition Auditors are followed and that the intent of the career development and certification program is met.

Certifying Officials. Certifying Officials for the certifications for internal acquisition auditors are shown below.

Certifying Officials

Organization

Inspector General, DoD  
Army Audit Agency  
Naval Audit Service  
Air Force Audit Agency

Official

Assistant Inspector General for Auditing  
Auditor General of the Army  
Auditor General of the Navy  
Auditor General of the Air Force

Special Criteria. Because we have highly qualified auditors who have been doing acquisition audits for many years, we have established the following special criteria to fulfill the certification requirements. The special criteria apply to those auditors applying for Internal Acquisition Auditor certifications based on meeting the acquisition training requirement using the fulfillment program, based on meeting acquisition audit experience, or based on existing acquisition workforce

certification. To receive the certification, the auditor must complete the APPLICATION FOR INTERNAL ACQUISITION AUDIT CERTIFICATION and the applicable Fulfillment Criteria.

Fulfillment Program. The Fulfillment Program will be adapted for the internal DoD audit Community from the "DoD Mandatory Course Fulfillment Program and Competency Standards (ADS-95-03-GD). The fulfillment program enables the internal acquisition auditor to receive credit for courses for which they already have the required competencies. The auditor must demonstrate that his/her experience, education, and training has given him/her knowledge, skills, and abilities that would have been obtained in the training course. Anyone applying to fulfill the certification requirements using these special criteria must provide the required documentation to the Certifying Official. The required documentation includes the Application for Internal Acquisition Audit Certification. In response to question 2, "List training classes...", complete and attach the self-assessment fulfillment form for the course to be fulfilled with experience.

10-years or More Experience. Auditors with 10 or more years of acquisition audit experience can meet the Level III certification requirements by demonstrating that they:

- (1) were performing acquisition audits as of September 30, 1995,
- (2) do not otherwise meet the certification requirements,
- (3) have experience in acquisition-related audits that include audits that addressed at least three of the four non-audit acquisition functions, and
- (4) have at least 80 hours of acquisition-related training.

Auditors applying under this criteria must apply for certification within 9 months of the effective date of this operating procedure as established by the Certifying Official.

Acceptance of Acquisition Workforce Certifications. The Defense audit community will recognize acquisition workforce certifications received based on DoD Manual 5000.52M, "DoD Acquisition Career Development Program," by granting a one-for-one substitution for Levels I and II. For example, if an auditor has received Level I Program Manager acquisition workforce certification, the auditor can substitute that certification for the Internal Acquisition Auditor Level I Certification. Similarly, an auditor with a Level II acquisition certification in Contracting can obtain a Level II Internal Acquisition Auditor certification. In all cases, the education requirements for internal acquisition auditor certifications, as specified in

Career Path, Internal Auditing for Defense Acquisition, must be met.

A Level III certification under the "DoD Acquisition Career Development Program" can be substituted in part for a Level III certification for the Internal Acquisition Auditor. The auditor must meet the audit experience and the education criteria for the internal acquisition auditor certifications, as specified in Career Path, Internal Auditing for Defense Acquisition. That is, the audit must have 4 years of audit experience and meet the education requirements.

Changes to the Internal Acquisition Auditor Career Development Program. Proposed changes to this program can be made to: Director, Acquisition Management Directorate  
Office of the Assistant Inspector General for Auditing, DoD  
Room 600  
400 Army Navy Drive  
Arlington, VA 22202-2884

Changes will be evaluated by the Joint Audit and Inspection Planning Group for Acquisition Programs and Contractor Oversight and recommended action presented to the Audit Chiefs for action.

The procedures outlined here and in the Internal Acquisition Career Development Program are the minimum requirements for certification. The DoD internal audit organizations can add additional requirements based on their organizations needs but cannot reduce the requirements specified here.

**CAREER PATH  
INTERNAL AUDITING  
FOR DEFENSE ACQUISITION**

<b>Level / Typical Grade</b>	<b>Typical Assignments</b>	<b>Experience</b>	<b>Education</b>	<b>Training</b>
LEVEL I GS-7 thru 9	Junior Auditor Auditor	1 year auditing experience with one <b>acquisition-</b> related program or functional audit	<p><u>Mandatory:</u> a four year course of study that meets requirements for a baccalaureate degree, with an accounting major or, that included or was supplemented by 24 semester hours in accounting; or an equivalent combination of accounting experience, college education and training</p> <p>Desired: A baccalaureate degree with an accounting major, including at least 24 semester hours in accounting</p>	<p><u>Mandatory:</u> Fundamentals of Systems Acquisition or equivalent course</p> <p>Training requirements to meet the Government Auditing Standards requirements. Organizational Training provided to all auditors for grade level and position such as Basic Audit Training (IGATI) or equivalent</p> <p><u>Desired:</u> One additional course in acquisition related function (examples include Systems Acquisition Funds Management, Configuration Management, Logistics Management)</p>

**CAREER PATH  
INTERNAL AUDITING  
FOR DEFENSE ACQUISITION**

Level / Typical Grade	Typical Assignments	Experience	Education	Training
LEVEL II				
GS-11 thru GS-12	Intermediate Auditor Journeyman Auditor	<u>Mandatory:</u> 2 years auditing experience; of which 1 year is acquisition- related auditing experience	<u>Mandatory:</u> Completion of LEVEL I requirements;  <u>Desired:</u> Beginning graduate studies leading to a master's degree in accounting, business administration, management or a related field	<u>Mandatory:</u> LEVEL I requirements  One course, in addition to the LEVEL I course in acquisition or acquisition-related functions. Total course time not less than 40 hours.  Training requirements to meet the Government Auditing Standard requirements. Organizational training provided to all auditors for grade level and position, such as Intermediate Audit Training or Advanced Audit Training  Team Building Skills  <u>Desired:</u> Additional acquisition-related courses
		<u>Desired:</u> an additional year acquisition- related auditing experience	<u>Desired:</u> Professional certification (CPA, CMA, CIA, CISA, CGFM)	

**CAREER PATH  
INTERNAL AUDITING  
FOR DEFENSE ACQUISITION**

Level / Typical Grade	Typical Assignments	Experience	Education	Training
LEVEL III	Senior Auditor Auditor-in-Charge Audit Project Manager Audit Program Director	<u>Mandatory:</u> 4 years auditing experience; of which 2 years acquisition- related auditing experience	<u>Mandatory:</u> Completion of LEVEL II requirements  <u>Desired:</u> Master's degree in accounting, business administration management, or other related field	<u>Mandatory:</u> LEVEL II requirements  Two courses in acquisition or acquisition-related functions (at least one at intermediate level)* or Acquisition 20 1, Intermediate Systems Acquisition. Total course time not less than 80 hours. * These courses should be different from the LEVEL I or LEVEL II courses  Training requirements to meet the Government Auditing Standards requirements. Organizational Training provided to all auditors for grade level and position such as Advanced Audit Training, Supervisory or Management training and Report Writing for supervisors/managers.
GS-13 and above		<u>Desired:</u> an additional 1 year acquisition experience	<u>Desired:</u> Professional certification (CPA, CMA, CIA, CISA, CGFM)	<u>Desired:</u> Additional acquisition related courses.  Leadership/supervisory skills

## Internal Auditing for Defense Acquisition

**Typical Duties:** Perform auditing and provide services to the Department of Defense in connection with the acquisition of weapon systems and other supplies and services. The auditors assist Department management in satisfying statutory and fiduciary responsibilities as well as assist managers in making informal decisions, resolving issues and using resources effectively and efficiently. The basic nature of auditing is to plan and scope the audit based on an assessment of risk, perform such tests and analysis as necessary to gather **sufficient** evidential matter, evaluate the results and reach logical, well supported conclusions and recommendations for corrective actions. The duties of the internal auditor evaluating acquisition systems and functions include evaluating information relative to the acquisition system or function, comparing the information with established criteria or best practices, drawing conclusions concerning program results, economy and efficiency of operations and compliance with laws and regulations. Based on the information developed and conclusions reached, the internal auditor will make recommendations to improve or meet program objectives/goals, improve economy and efficiency of operations, or avoid actual or perceived fraud, waste or abuse. Acquisition audits include audits of individual weapon systems and cover all aspects of the management of acquiring the weapons system. Internal acquisition auditors support the investigations into criminal allegations; provide support and audits as requested by Congressmen or as specified in legislation; respond to request from all levels of **DoD** acquisition management. Internal **DoD** acquisition auditors must comply with Generally Accepted Government Auditing Standards pertaining to the auditor's professional qualifications, the quality of audit effort (including planning, supervision, exercise of due professional care, obtaining sufficient competent evidential matter) and the characteristics of professional and meaningful audit reports.

### Typical Career Codes

#### Civilian Series

GS/GM 511 \*

**Representative Job Titles:** Auditor Auditor-in-Charge, Audit Project Manager Audit Program Director, Audit Director

**Office Locations:** The **Office** of the Inspector General, **DoD** is located in Arlington, Virginia. Internal acquisition auditors are located primarily within the Acquisition Management Directorate, **Office** of the Assistant Inspector General for Auditing. Internal acquisition auditors could be located in other directorates within the Office of the Assistant Inspector General for Auditing. Army Audit Agency Headquarters is located in Alexandria, VA. Audits of Army weapon system acquisition programs are accomplished by a staff that is geographically aligned with the Army's Acquisition Executive and responsible Program Executive **Officers** and Program Managers. Naval Audit Service Headquarters is located in Falls Church, VA. Acquisition audits are planned and coordinated at Headquarters. Auditors assigned to acquisition audits are located in one of three regional offices - Virginia Beach, VA; San Diego, CA; or Arlington, VA. Air Force Audit Agency Headquarters is located at the Pentagon. Internal acquisition auditors are assigned to the Acquisition and Logistics Audits Directorate, Wright Patterson AFB, OH. The Directorate includes a division at Wright-Patterson with audit managers who perform Air Force-level Acquisition audits and four field offices at Air Force Materiel Command buying divisions who perform single location acquisition audits. The Defense Logistics Agency, headquartered at Ft. Belvoir, VA., has auditors thru out its organization who may perform acquisition-related audits.

**Explanatory Note:** \*This series includes positions whose duties are to manage, supervise, or perform work consisting of a systematic examination and appraisal of records, documents, management practices, and controls, policies and practices affecting the condition and operating results of organizations responsible for acquiring a weapon system or organizations responsible for specific functions related to the acquisition process; analytical work related to the development and execution of audit policies and programs.

**APPLICATION FOR INTERNAL ACQUISITION AUDIT CERTIFICATION**

Applicant Name: \_\_\_\_\_

Employer: \_\_\_\_\_

Job series, grade and title: \_\_\_\_\_

Special Criteria Request (Circle one)

Fulfillment      10-year experience      Acquisition Workforce Certification

1. Describe the acquisition audit experience required in the Internal Acquisition Auditor career development program. Be specific, include specific audits and acquisition areas or functions audited. Include dates and organization (i.e. Inspector General, DoD, OAIGA, Acquisition Management Directorate, Weapons Support Directorate).

Mandatory: \_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. List the training classes, dates, provider and location of acquisition training that meets the training requirements given in the Internal Acquisition Auditor career development program. If applying under the fulfillment process, specify what training course is being fulfilled attach the completed form.

Mandatory: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Desired: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. List non-acquisition related training requirements specified in the Internal Acquisition Auditor career development program or required by your audit agency.

Mandatory: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Desired: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. If not currently a GS/GM-511, Auditor, list the education courses that will demonstrate that you have met the education requirements specified in the Career Path for Internal Auditing for Defense Acquisition. Use additional pages if needed.

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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Applicant

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Signature

Disposition of Certification Application

Program Director     \_\_\_ Concur                     \_\_\_ Non-Concur

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Signature/Date

Reviewers                     \_\_\_ Concur                     \_\_\_ Non-Concur

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Signature/Date

   \_\_\_ Concur                     \_\_\_ Non-Concur

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Signature/Date

Approving Official     \_\_\_ Approve                     \_\_\_ Disapprove

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Signature/Date

Reason for Non-Concurrence/Disapproval (initial remarks)

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