

Appendix L

INTERNAL REVIEW OFFICE

The Internal Review Office provides Honolulu Engineer District with independent, objective, reliable, and timely auditing service in order to improve programs and operations and ensure compliance with laws, regulations, and policies.

1. Develops and executes the Annual Internal Review and Audit Compliance (IRAC) Program.
2. Conducts audits, determines the cause and effect of conditions noted, makes viable recommendations, obtains management comments and corrective action plans, and issues audit reports.
3. Conducts follow-up audits for both internal and external audits to determine if management actions were implemented as recommended and corrected the conditions noted.
4. Provides liaison to external audit and investigative agencies.
5. Provides advice and assistance on management control issues.
6. Provides audit support for emergency management operations.