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From: Carroll, Gail M [REDACTED]
Sent: Tuesday, September 03, 2013 3:44 PM
To: GreenBook
Subject: Audit Readiness (FIAR) inclusion? (UNCLASSIFIED)

Classification: UNCLASSIFIED
Caveats: NONE

Since both the FIAR and internal controls are based in statute and both are based on "internal controls", why isn't audit readiness (or FIAR) mentioned in the Green Book. I recommend at least a connection be made aligning the two. The Dept. of Army's internal control guidance for preparing the Annual Statement of Assurance (ASoA) required the use of the Statement of Budgetary Resources (SBR) catalog as an evaluation tool for the ASoA.

Thanks for the consideration.

Thank you,

Gail M. Carroll, CDFM
Chief, Management Branch
ARNG Comptroller

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