



NATIONAL HEADQUARTERS  
CIVIL AIR PATROL  
UNITED STATES AIR FORCE AUXILIARY  
Maxwell Air Force Base, Alabama 36112-6332

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MEMORANDUM FOR REGION AND WING COMMANDERS

SUBJECT: Change In Year-End Audit Process For Fiscal Year 2002

1. In an effort to reduce the burden and expense to regions and wings and to improve the process the financial reporting, the National Headquarters will be implementing a new audit approach for the fiscal year ending 30 September 2002.
2. The plan is to have two types of audits at the region and wing level. One of these audits will be considered a "national audit" and the other will be considered a "separate audit." The concept of the separate audit is simple because it is the same audit process that the regions and wings have traditionally followed, where they hire an external auditor to conduct an audit at year-end, prepare a report and submit it to the NHQ by 31 December each year. This is all at region and wing expense.
3. The national audit will *not* require *selected* regions and wings to engage an outside auditor to perform a separate year-end audit. Instead, the region Internal Control and Assistance Monitors (ICAMs) will be compiling the financial data and preparing financial statements. The national audit firm of Wilson, Price, Barranco, Blankenship and Billingsley, P.C. will be placing a great deal of reliance on what the ICAMs are able to accomplish. The auditors will select approximately ten regions/wings to visit to analyze financial documents in order to satisfy themselves as to the correctness of the information provided to them by the ICAMs.
4. The determination as to whether a region or wing will have a national, as oppose to a separate, audit is determined by the National Headquarters and based upon some predetermined criteria. The process and the selection criteria will be re-evaluated each year to determine its effectiveness in allowing the corporation to fairly state its financial position at the end of each year and at interim periods throughout the year.
5. If you have received this memo, your region or wing audit for fiscal year 2002 falls under the "national audit" category. Your region ICAM will be in contact with you and/or your finance officer and assisting in the preparation for this national audit process.

6. The ICAM's responsibility for year-end reporting does not relieve the region and wing financial staff of their assigned responsibilities. The ICAM will provide assistance throughout the year to insure the accuracy of the financial data, as well as assist in the development of both the financial statements and the IRS Forms 990 at year-end.

7. For your convenience, a listing of contact information (mailing address, phone #'s, area of audit responsibility, etc) for all region ICAMs is attached. If you should have any questions or concerns with regard to this memo or the new process, please direct them to your region ICAM or Ms. Lorri D. Murrell, Chief, Internal Control & Assistance. Ms. Murrell may be reach by telephone at (334) 953-4332, by fax at (334) 953-6015, or by e-mail at [lmurrell@capnhq.gov](mailto:lmurrell@capnhq.gov).



J. SCOTT HAMILTON  
Colonel, CAP  
Interim Executive Director

Attachment  
Region ICAMs' Contact Information

## **LIST OF IMPORTANT CONTACTS**

### **OFFICE OF INTERNAL CONTROL & ASSISTANCE**

Ms. Lorri D. Murrell  
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### **NORTHEAST REGION INTERNAL CONTROL & ASSISTANCE MONITOR**

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NER ICAM  
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**Area of Responsibility for CAP's FY 2001 Year-End Audit:** Northeast Region Headquarters, Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont

### **MIDDLE EAST REGION INTERNAL CONTROL & ASSISTANCE MONITOR**

Ms. Helen Johnson, CPA  
MER ICAM  
15007 Plum Tree Way  
Bowie, MD 20721

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**Area of Responsibility for CAP's Year-End Audit:** Middle East Region Headquarters, Delaware, Maryland, National Capital, North Carolina, South Carolina, West Virginia, Virginia

## **LIST OF IMPORTANT CONTACTS (CONTINUED)**

### **GREAT LAKES REGION INTERNAL CONTROL & ASSISTANCE MONITOR**

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**Area of Responsibility for CAP's Year-End Audit:** Great Lakes Region Headquarters, Illinois, Indiana, Kentucky, Michigan, Ohio, Wisconsin

### **SOUTHEAST REGION INTERNAL CONTROL & ASSISTANCE MONITOR**

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**Area of Responsibility for CAP's Year-End Audit:** Southeast Region Headquarters, Alabama, Florida, Georgia, Mississippi, Puerto Rico, Tennessee

### **NORTH CENTRAL REGION INTERNAL CONTROL & ASSISTANCE MONITOR**

Position Vacant

## **LIST OF IMPORTANT CONTACTS (CONTINUED)**

### **SOUTHWEST REGION INTERNAL CONTROL & ASSISTANCE MONITOR**

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**Area of Responsibility for CAP's Year-End Audit:** Southwest Region Headquarters, Arizona, Arkansas, Louisiana, New Mexico, Oklahoma, Texas, North Central Region Headquarters

### **ROCKY MOUNTAIN REGION INTERNAL CONTROL & ASSISTANCE MONITOR**

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**Area of Responsibility for CAP's Year-End Audit:** Rocky Mountain Region Headquarters, Colorado, Idaho, Montana, Utah, Wyoming, North Dakota, South Dakota, Nebraska, Minnesota

### **PACIFIC REGION INTERNAL CONTROL & ASSISTANCE MONITOR**

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**Area of Responsibility for CAP's Year-End Audit:** Pacific Region Headquarters, Alaska, California, Hawaii, Nevada, Oregon, Washington, Kansas, Missouri, Iowa