

## D-3 FINANCE

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### Summary

Commendables   Discrepancies

### Staffing

Position - Director of Finance (FM) held position:  
Finance Specialty Track:

Year(s)

Month(s)

### Mission and Staffing Notes

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#### Y/N/NA Topic/ Detailed Question

#### How to verify compliance

#### Discrepancy Write up

#### Notes

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01 Are Consolidated Finance Authorizations (CAPF 172) and Procedures IAW CAP regulation?

a) A unit CAPF 172 must be reissued annually (1 October) and at each change of command.

b) The unit CAPF 172 will be approved by the Finance Committee. The unit CAPF 172 must be signed by the Finance Committee members at the bottom of the form.

a & b) Review CAPF 172s. Both must be yes for current FY.

a) (Discrepancy): [xx] (D3 Question 1) Unit Consolidated Finance Authorizations (CAPF 172) were not current IAW CAPR 173-1 para 6g.

b) (Discrepancy): [xx] (D3 Question 1) Unit Consolidated Finance Authorizations (CAPF 172) were not complete IAW CAPR 173-1 para 6g.

02 Are all financial transactions completed IAW CAP regulation?

a) All expenditures must be approved in writing by a designee listed on the CAPF 172. If the unit expenditure is over \$500, two authorized unit signatures are required.

b) Expenditures, journal entries and deposits must have supporting documentation identifying the transaction.

a) Inspector will review the approval for a sample of wing and unit expenditures.

b) Inspector will review the supporting documentation for a sample of unit expenditures, journal entries, and deposits.

a) (Discrepancy): [xx] (D3 Question 2) Unit financial transactions were not properly approved IAW CAPR 173-1 paras 6i, 9b(5), para (11), 9c(4), 18.

b) (Discrepancy): [xx] (D3 Question 2) Unit financial transactions were not properly supported with appropriate documentation IAW CAPR 173-1 paras 6i, 6j, 20c, 24, 25.

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03 Does the Finance Committee meet IAW CAP regulation?

a) The Finance Committee must meet at least once per quarter.

b) A written record of these minutes must be saved.

a & b) Review Finance Committee meeting minutes.

a) (Discrepancy): [xx] (D3 Question 3) Unit Finance Committee did not have a meeting at least once per quarter IAW CAPR 173-1 para 9c(8).

b) (Discrepancy): [xx] (D3 Question 3) Minutes for a Finance Committee meeting were not recorded IAW CAPR 173-1 para 9c(8).

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04 Does the unit complete its budget IAW CAP regulation? Verification - 100% for current FY.

Review budget for the current fiscal year to see if they are balanced.

(Discrepancy): [xx] (D3 Question 4) Unit does not have a budget which is balanced IAW CAPR 173-1 para 9c(9).

All budgets must be balanced, meaning income equals expenses.

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05 Has the unit appointed all necessary members of the Finance Committee IAW CAP regulation?

Verification - 100%.

a) The Unit Commander must appoint a finance officer in writing within 30 days of assuming command.

a) Review eServices Duty Assignment report.

a) (Discrepancy): [xx] (D3 Question 5) Unit does not have a Finance Officer appointed IAW CAPR 173-1 para 8.

b) The Unit Commander must appoint a finance committee in writing within 30 days of assuming command. The committee will be composed of the unit commander as the chairperson, the Finance Officer, and at least one other senior member.

b) Request documentation of Finance Committee appointment and review for accuracy.

b) (Discrepancy): [xx] (D3 Question 5) Unit does not have a Finance Committee appointed IAW CAPR 173-1 para 9c.

