

**DEPARTMENT OF HOMELAND SECURITY
FEDERAL LAW ENFORCEMENT TRAINING CENTER**

FLETC DIRECTIVE NO:	40-03
DIRECTIVE TITLE:	FLETC Audit Monitoring Process
EFFECTIVE DATE:	04/30/2008

1. POLICY: Federal Law Enforcement Training Center (FLETC) audits will receive immediate executive-level management attention and resolution of the audit findings will be accomplished within established time frames.

2. SCOPE: This directive applies to all FLETC locations and training sites and contains elements that apply to all FLETC staff.

3. REFERENCES:

a. Office of Management and Budget (OMB) Circular No. A-50 (revised), Audit Follow-up, dated September 29, 1982.

b. Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255).

c. OMB Circular A-123, dated December 21, 2004

4. CANCELLATION: This directive hereby supersedes FLETC Directive 40-03; FLETC Audit Monitoring System dated May 17, 2006.

5. ADDITIONAL GUIDANCE: [FLETC Manual 40-03](#), FLETC Audit Monitoring Process.

6. OFFICE OF PRIMARY INTEREST (OPI): Chief Financial Officer Directorate

[Signature on file](#)

Connie L. Patrick
Director