

Financial Mangement: Financial Control and System Weaknesses Continue to Waste Dod Resources and Undermine Operations: T-AimD/NSiad-94-154



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Reviews



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(Kenyatta Berge DDS)

FINANCIAL MANGEMENT: FINANCIAL CONTROL AND SYSTEM WEAKNESSES CONTINUE TO WASTE DOD RESOURCES AND UNDERMINE OPERATIONS: T-AIMD/NSIAD-94-154



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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.GAO discussed Department of Defense (DOD) financial management. GAO noted that: (1) during the first half of fiscal year (FY) 1993, DOD received \$751 million in payments returned by contractors, an indication that DOD controls over disbursements are poor; (2) it identified numerous instances of overpayments resulting from fraud perpetrated by DOD military and civilian personnel, former DOD personnel, and contractors; (3) DOD has identified approximately \$19 billion in disbursements that it cannot match with related obligations, and GAO is monitoring DOD progress in resolving problems with unmatched disbursements; (4) by the end of FY 1993, DOD had overexpended five M accounts by \$152.7 million; (5) while DOD has made some progress in implementing the Defense Business Operations Fund, problems GAO had previously identified continue, and DOD needs to assess whether to appoint a full-time Director responsible for overseeing the Fund s daily operations; (6) while DOD is implementing the Corporate Information Management Initiative (CIM), the Defense Finance and Accounting Service does not have a comprehensive strategic information systems plan to coordinate implementation of streamlined systems under CIM; and (7) DOD is making progress in acknowledging its accounting and internal controls weaknesses and in reporting its problems under the Chief Financial Officers Act and the Federal Managers Financial Integrity Act.

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