

## Financial Audit: Status of Air Force Actions to Correct Deficiencies in Financial Management Systems: Afmd-91-55



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## FINANCIAL AUDIT: STATUS OF AIR FORCE ACTIONS TO CORRECT DEFICIENCIES IN FINANCIAL MANAGEMENT SYSTEMS: AFMD-91-55

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 30 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO provided information on the status of: (1) follow-up actions related to an undocumented and unexplained 2.4-billion adjustment the Air Force Systems Commands Space Division made to its account balances; and (2) the Department of Defense (DOD) and the Air Force's planned corrective action in response to the 26 recommendations GAO presented in a previous report. GAO found that the: (1) Space Division could only explain 81 million of the undocumented 2.4-billion adjustment; (2) Air Force failed to implement corrective actions in accordance with its action plan and as a result, made only limited progress in rectifying deficiencies; and (3) Space Division focused its corrective actions on developing stronger internal controls for future financial reports. GAO also found that: (1) DOD concurred or partially concurred with all of the GAO recommendations; (2) the Chief Financial Officers Act of 1990 requires the Air Force to prepare and submit to the Office of Management and Budget by March 31, 1993, consolidated financial statements for fiscal year 1992 and the DOD Inspector General or an independent external auditor to issue an audit report on those statements by June 30, 1993; (3) DOD established a single organization for all finance and accounting activities; and (4) DOD initiated a comprehensive, long-term effort to streamline its administrative operations. This item ships from La Vergne, TN. Paperback.

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