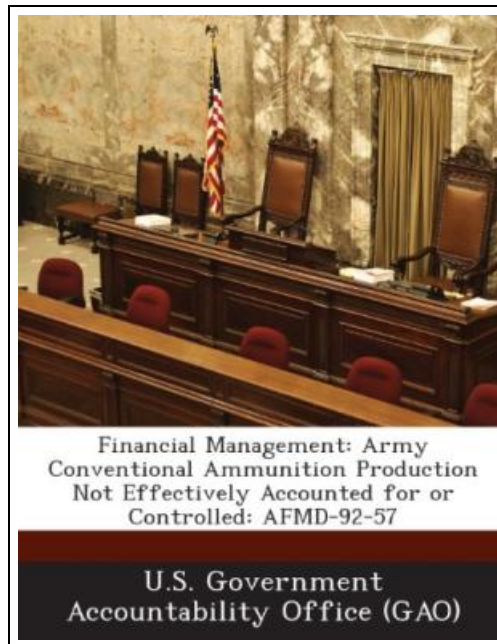


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Bibliogov, United States, 2013. Paperback. Condition: New. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. GAO evaluated the internal controls at the Army Armament, Munitions, and Chemical Command (AMCCOM), focusing on AMCCOM ability to: (1) account for and control assets used in the production of conventional ammunition; and (2) account for and report the cost of conventional ammunition production. GAO found that: (1) existing AMCCOM systems and procedures do not effectively account for and control ammunition component movements, government furnished material at contractor-owned and -operated facilities, and reconciliations between its records and individual plant inventory records; (2) AMCCOM cannot ensure proper accounting for its ammunition and component parts or promptly detect any loss or theft; (3) plant managers do not always follow procedures and sometimes circumvent systems controls; (4) AMCCOM has no logistics records of government-furnished materials held by contractors; (5) the lack of logistics records and the failure of plants to perform required annual physical inventories make it impossible for AMCCOM to reconcile its records with individual plant records; (6) AMCCOM acknowledges its inventory problems but has not satisfactorily resolved them, and its development project for inventory control will not correct all problems; and (7) the Army's accounting, control, and reporting systems do not provide a reliable basis for determining the total cost of producing conventional ammunition.



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