Financial Management: Dod Inventory of Financial Management Systems Is Incomplete: Aimd-97-29

By -

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 legislative requirement, GAO reviewed the Department of Defenses (DOD) financial management systems, focusing on the accuracy and completeness of DODs inventory of financial management systems. GAO found that: (1) DOD does not have a comprehensive inventory of the systems it relies on to record, accumulate, classify, and report financial information; (2) the number of systems included in DODs inventory was limited because the regulations and guidance from the Defense Finance and Accounting Service (DFAS) did not properly define financial management systems; (3) Office of Management and Budget Circular A-127, Joint Financial Management Improvement Program system requirements, and the recently enacted Federal Financial Management Improvement Act of 1996 define financial management systems to include the financial systems and the financial portions of mixed systems necessary to support financial management; (4) a mixed system is defined as an information system that supports both financial and nonfinancial functions of the federal government or its components; (5) DOD considers mixed systems that are generally not within the Chief Financial Officer (Comptroller) organization, such as acquisition, logistics, and personnel systems, to be nonfinancial...

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