



## Department of Defense: Implications of Financial Management Issues: T- AimdNsiad-00-264

By -

Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 38 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO discussed financial management issues at the Department of Defense (DOD). GAO noted that: (1) to date no major part of DOD has yet been able to pass the test of an independent audit--auditors consistently have issued disclaimers of opinion because of pervasive weaknesses in DODs financial management systems, operations, and controls; (2) such problems led GAO in 1995 to put DOD financial management on a list of high-risk areas vulnerable to waste, fraud, abuse, and mismanagement, a designation that continued in last years update; (3) lacking such key controls and information not only hampers the departments ability to produce timely and accurate financial information, but also significantly impairs efforts to improve the economy and efficiency of its operations; (4) unreliable cost and budget information affects DODs ability to effectively measure performance, reduce costs, and maintain adequate funds control, while ineffective asset accountability and control adversely affect DODs visibility over weapons systems and inventory; (5) establishing an integrated financial management system--including both automated and manual processes--will be key to reforming DODs financial management operations; (6) DOD...

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