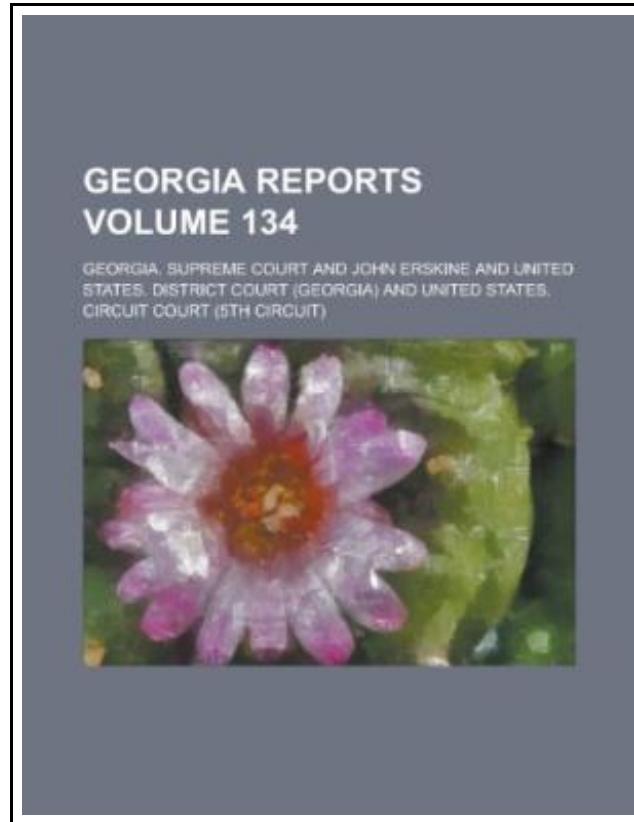


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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 30 pages. Original publisher: Washington, DC : U. S. Government Accountability Office, 2004 OCLC Number: (OCoLC)56635349 Subject: Financial statements, Consolidated -- United States. Excerpt: . . . Clear Links between Midrange and Long-term Efforts to Address Deficiencies in DODs Business Operations Are Not Yet Established The department has not yet integrated its component efforts to obtain a fiscal year 2007 unqualified audit opinion with the long-term improvement efforts of BMMP. Although both DOD components and BMMP were directed by the DOD Comptroller to support the departments fiscal year 2007 audit opinion goal, the focus of their efforts appears to be quite different. According to DOD officials, the department will rely primarily on business process changes, including manual work-arounds and modifications to component legacy business systems, to achieve DODs fiscal year 2007 audit opinion goal. In contrast, BMMPs efforts, particularly those of its functional business process areas (commonly referred to as domains) are long-term and therefore directed toward sustaining the unqualified opinion rather than producing auditable financial statements for fiscal year 2007. However, DOD Comptroller staff told us that they were working closely with the Finance, Accounting, and Financial Management (Finance and Accounting) domain to develop an approach that will establish a clearer link between the two improvement efforts. At the time of our review, BMMP had only limited involvement in reviewing DOD component improvement plans. Our interviews with representatives from three of the nine BMMP domains - Installations and Environment, Logistics, and Finance and Accounting - revealed that only the Finance and Accounting domain had performed more than a cursory review of component plans. According to the Finance and Accounting domain representative, the domains objective in reviewing the component plans, which the representative acknowledged...



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