



## Auditing and Financial Management: Air Forces Progress in Implementing the Federal Managers Financial Integrity ACT: Nsiad-85-151

By -

Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 50 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO reviewed the Air Forces continuing efforts to implement and comply with the Federal Managers Financial Integrity Act (FMFIA) and assessed: (1) its progress in improving internal controls and accounting systems compliance evaluations; and (2) the adequacy of the basis for the Air Forces letter to the Secretary of Defense, which stated that the objectives of FMFIA had been met. GAO found that the Air Force has: (1) improved its internal control systems; (2) made progress toward correcting weaknesses; (3) improved its evaluation programs; and (4) established the overall framework for an effective program. However, more improvements are needed before it will have an adequate basis for determining that its internal controls, taken as a whole, comply with the requirements of FMFIA. To enhance its future basis for determining the overall status of its internal controls for reporting compliance with the requirements, the Air Force needs to improve: (1) guidance for performance and documentation of internal control reviews (ICR) and vulnerability assessments; (2) coverage of automatic data processing (ADP) application controls; (3) quality assurance reviews; (4) evaluation and testing of accounting...



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