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## Financial Management: Army Lacks Accountability and Control Over Equipment: Aimd-93-31

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 34 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO reviewed the Army's Continuing Balance System-Expanded (CBSX) central logistics system, focusing on whether: (1) internal controls for managing and maintaining accountability for Army equipment are adequate; and (2) equipment records maintained by individual Army units are accurate. GAO found that: (1) the Army's resources may be improperly wasted and its readiness impaired because the information it uses for equipment purchases, distribution, and deployment is not reliable; (2) CBSX contains unreliable information due to unexplained equipment balance fluctuations, poor unit records management, and accounting errors; (3) Army unit records often do not reflect on-hand equipment quantities and types because units do not record equipment promptly or accurately or complete physical counts; (4) Army regulations do not provide specific procedures to ensure that unit-level records are accurate and oversight measures have been implemented; (5) Army units cannot ensure that equipment is protected from loss or is being used as authorized; and (6) the Army needs to modify its procedures to improve unit inventory accounting, fully implement its oversight program, and improve regulations governing equipment records management. This item ships from La Vergne, TN....


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