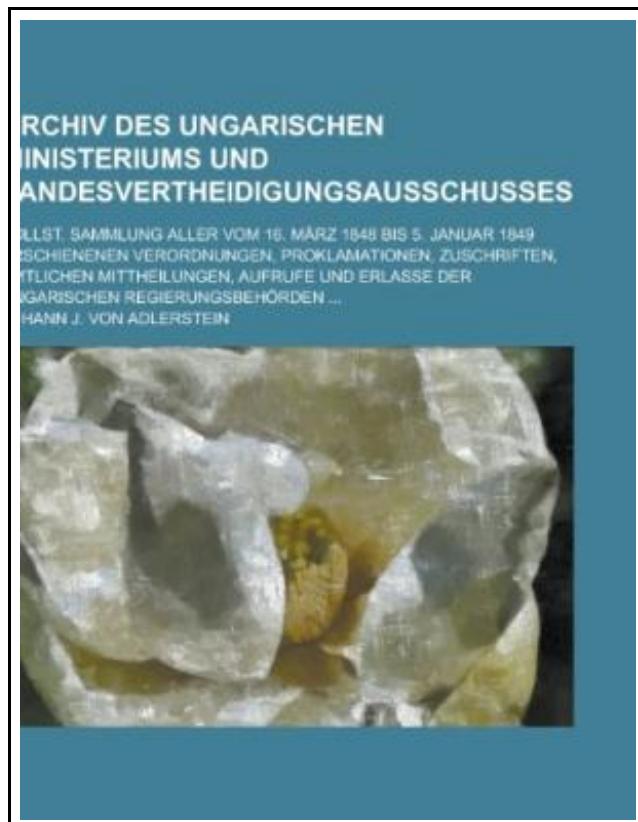


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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 158 pages. OCLC Number: 53864465 Excerpt: . . . The Contract Payment System was not in compliance with the Joint Financial Management Improvement Program system requirements. The fiscal 1999 Remediation Plan to correct some FFMIA issues has not been completed. Compliance with the Treasury Financial Manual The Agency does not prepare the SF 224 Statement of Transactions in accordance with the Treasury Financial Manual. Compliance with the Food Quality Protection Act of 1996 The Agency was not in compliance with the requirements of the Food Quality Protection Act of 1996 because it exceeded the amount of maintenance fees that could be used for expedited processing. The Agency subsequently made adjustments to correct the non-compliance. Agency Comments and OIG Evaluation In a memorandum dated January 22, 2003, the Office of the Chief Financial Officer responded to our draft report. The OCFO generally concurred with our findings and is the process of implementing corrective actions. However, the OCFO did expand on comments in some areas to reflect their view that they have made substantial improvements. The OCFO believes that they are complying with the Managerial Cost Accounting Standard by preparing quarterly subobjective level reports, taking actions to execute the Agencys plan for expanding cost information, and moving from 10 goals to 5 in the new Strategic Plan. We recognize improvements that the Agency has made in the area of Cost Accounting and believe that the new plan for expanding cost information will eventually provide managers the cost information they need to manage. However, we do not agree with OCFO that the subobjective level reports provide useful, timely, and full cost information. The OCFO also stated that they developed a new process and report for reconciling the Contract Payment System with...



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