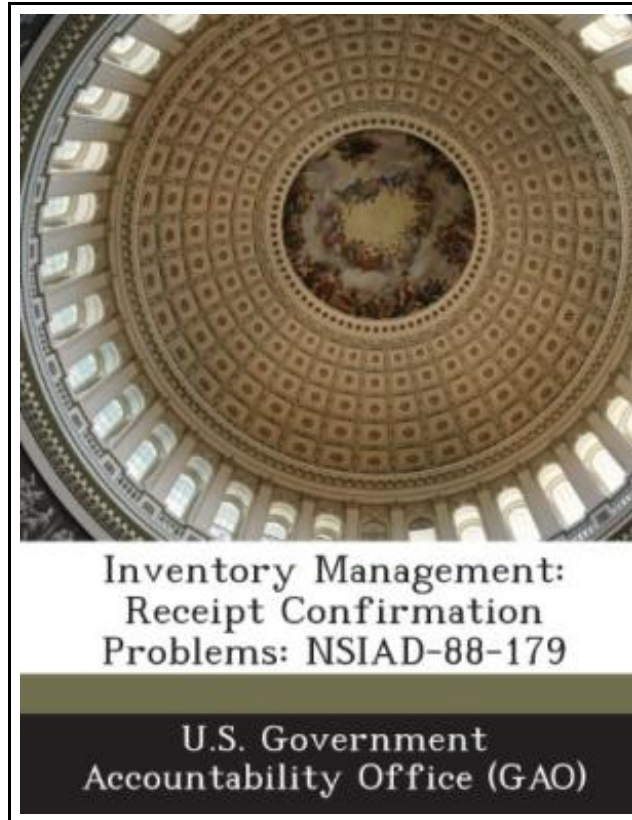


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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 28 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO reviewed inventory management practices within the Army, Navy, Air Force, and the Defense Logistics Agency (DLA) to determine whether their internal controls were adequate to ensure that they received the materials they paid for. GAO found that: (1) generally, the military services and DLA failed to provide the Department of Defense (DOD) with assurances that items paid for were received at storage facilities; (2) of 121 Army shipments, it could not determine the status of 5 shipments valued at 491, 000; (3) the Army's automated inventory records did not accurately identify shipment receipt status, the follow-up on overdue shipments received low priority, and inventory control points did not reconcile financial records; (4) due to the Navy's ineffective automated control system, the status of 48 shipments valued at 154, 000, out of a total of 140 overdue shipments, was unclear; and (5) because of improper receipt processing and inadequate documentation, the Air Force could not account for 22 shipments valued at about 330, 150. GAO also found that: (1) DLA did not have records for 12 of 62 shipments it received due to erroneous data on shipping documents and on receiving reports which transmitted receipt data to the inventory control points; (2) although DLA had a receipt follow-up system in one of its centers, managers failed to follow up with vendors and depots to clear overdue shipments; and (3) although DLA policy required investigation on shipments over 100, management did not expect follow-up unless the missing shipment exceeded 10, 000. In addition, GAO found that DOD failed to implement changes to the material receipt acknowledgement and supply discrepancy reporting process because of the services' objections to its procedural complexities and implementation...



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