



## Veränderung

By -

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 22 pages. Original publisher: Washington, DC : U. S. Govt. Accountability Office, 2008 OCLC Number: (OCoLC)226075219 Excerpt: . . . Enclosure I Table 3: Recommendations from 2006 Audit Status of recommendation Audit area recommendation Closed Open Property and equipment 1. Include, in its updated property management policies, detailed procedures for recording proper acquisition costs and dates in its asset-tracking system, and take X steps to ensure that these procedures are being consistently implemented. 2. Implement procedures requiring periodic comparisons of related details in disbursement and property equipment X subsidiary records to identify any unrecorded purchases that satisfy established capitalization criteria. 3. Implement procedures to ensure that internal use software project managers have a complete and consistent understanding of the requirements that should govern compilation of cost data submitted for capitalization, including consideration of joint Office of X Information Technology and Office of Financial Management ( OFM ) training to software project managers on the requirements of applicable generally accepted accounting principles. 4. Implement procedures whereby OFM staff routinely review capitalized amounts for software projects against supporting documentation to provide additional X assurance that the recorded amounts are accurate...



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