

A *Audit*



R *Report*

ACCOUNTING ENTRIES AND DATA PROCESSING FOR THE
FY 1999 DEPARTMENT OF THE NAVY GENERAL FUND
FINANCIAL STATEMENTS

Report No. D-2000-137

June 1, 2000

Office of the Inspector General
Department of Defense

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Acronyms

DFAS
STARS-FDR

Defense Finance and Accounting Service
Standard Accounting and Reporting System – Financial and
Departmental Reporting



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2885

June 1, 2000

MEMORANDUM FOR DIRECTOR, DEFENSE FINANCE AND ACCOUNTING
SERVICE

SUBJECT: Audit Report on Accounting Entries and Data Processing for the FY 1999
Department of the Navy General Fund Financial Statements
(Report No. D-2000-137)

We are providing this report for review and comment. This audit was performed in response to the Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994.

DoD Directive 7650.3 requires that all recommendations be resolved promptly. The Defense Finance and Accounting Service did not comment on the draft of this report. Therefore, we request that the Director, Defense Finance and Accounting Service Cleveland Center, provide comments by July 7, 2000.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Marvin L. Peek at (703) 604-9587 (DSN 664-9587) (mpeek@dodig.osd.mil) or Ms. Linda A. Pierce at (216) 522-6091, extension 234 (DSN 580-6091) (lpierce@dodig.osd.mil). See Appendix B for the report distribution. The audit team members are listed inside the back cover.

A handwritten signature in cursive script that reads "David K. Steensma".

David K. Steensma
Deputy Assistant Inspector General
for Auditing

Office of the Inspector General, DoD

Report No. D2000-137

(Project No. D2000FC-0046.001)

(formerly Project No. OFC-2114.01)

June 1, 2000

Accounting Entries and Data Processing for the FY 1999 Department of the Navy General Fund Financial Statements

Executive Summary

Introduction. This is the second report on the FY 1999 Department of the Navy (Navy) General Fund financial statements. The first report addresses our oversight of the financial statement audit conducted by the Naval Audit Service and endorses the Naval Audit Service disclaimer of opinion on the financial statements.

The Chief Financial Officers Act of 1990, as amended by the Federal Financial Management Act of 1994, requires the Inspector General, DoD, to audit the financial statements of DoD organizations in accordance with generally accepted Government auditing standards, but allows for the delegation of audit work. The Inspector General, DoD, delegated the audit of the FY 1999 Navy General Fund financial statements to the Naval Audit Service. We performed audit work on the compilation of the FY 1999 Navy General Fund financial statements at the Defense Finance and Accounting Service Cleveland Center, where the Navy accounting records are compiled and financial statements are prepared. The FY 1999 Navy General Fund reported assets of \$125.9 billion and liabilities of \$54.4 billion. The Navy also reported net cost of operations of \$114.1 billion and total outlays of \$78.6 billion.

Objective. The objective of the audit was to determine the reliability and effectiveness of processes and procedures used to prepare the FY 1999 Navy General Fund financial statements. We reviewed management controls and compliance with laws and regulations related to the objective.

Results. The Defense Finance and Accounting Service (DFAS) Cleveland Center processed 14,413 accounting entries, valued at \$3.4 trillion, throughout the fiscal year and at year end to enter or adjust balances reported on feeder systems supporting the Navy General Fund. However, the Standard Accounting and Reporting System - Financial and Departmental Reporting allowed 9,348 invalid accounting entries, valued at approximately \$1.5 trillion. Of the remaining accounting entries, 276 entries, valued at \$159 billion, were supported and 4,789 entries, valued at \$1.7 trillion, were not reviewed. As a result, financial data reported on the FY 1999 Navy General Fund financial statements were unreliable. DFAS Cleveland Center has started to identify new control procedures for the recording of accounting entries, and we expect to see improvements in the processing of accounting entries for the FY 2000 Navy General Fund financial reports. The reason the number and value of the entries was so large was due in part to the way DFAS Cleveland Center processed financial data for the Navy. DFAS Cleveland Center uses general ledger accounts and posts Navy financial

data every month and at year-end in preparation for monthly and year-end financial reporting. The Army and Air Force DFAS centers did not use a similar system. Because Navy financial data were processed throughout the fiscal year, we included all accounting entries posted to the Standard Accounting and Reporting System - Financial and Departmental Reporting as part of our review. For details of the audit results, see the Finding section of the report. See Appendix A for details on the management control program.

Summary of Recommendations. We recommend that the Director, DFAS Cleveland Center, determine why the Standard Accounting and Reporting System - Financial and Departmental Reporting received incomplete data, develop an action plan to obtain complete financial data, and establish controls within the Standard Accounting and Reporting System - Financial and Departmental Reporting to preclude accounting entries that do not meet generally accepted accounting principles.

Management Comments. The Director, DFAS Cleveland Center, did not provide comments on a draft of this report. We request that the Director provide comments on this report by July 7, 2000.

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Background

Chief Financial Officers Act. This audit was performed in response to Public Law 101-576, the “Chief Financial Officers Act of 1990,” November 15, 1990, as amended by Public Law 103-356, the “Federal Financial Management Act of 1994,” October 13, 1994. The Chief Financial Officers Act requires the annual preparation and audit of financial statements for trust funds, revolving funds, and substantial commercial activities of Executive departments and agencies, as well as Government corporations. The Chief Financial Officers Act also requires the Inspectors General to audit financial statements in accordance with generally accepted Government auditing standards and other standards established by the Office of Management and Budget.

Audit of the FY 1999 Department of the Navy General Fund Financial Statements. We delegated the audit of the FY 1999 Department of the Navy¹ (Navy) General Fund financial statements to the Naval Audit Service. This is the second report on the FY 1999 Department of the Navy (Navy) General Fund financial statements. The first report, Report No. D-2000-081, “Inspector General, DoD, Oversight of the Naval Audit Service Audit of the FY 1999 Department of the Navy General Fund Financial Statements,” February 14, 2000, addressed our oversight of the financial statement audit conducted by the Naval Audit Service and endorsed the Naval Audit Service disclaimer of opinion. We also performed audit work on the processes used to compile the Navy General Fund financial statements at the Defense Finance and Accounting Service (DFAS) Cleveland Center.

Role of the Defense Finance and Accounting Service. DFAS Cleveland and Kansas City Centers provide finance and accounting support to the Navy and Marine Corps, respectively. The Centers maintain departmental accounting records and prepare financial statements using data from field organizations. DFAS Cleveland Center prepared the Navy General Fund financial statements, which included data that DFAS Kansas City Center produced and submitted.

Navy General Fund Financial Statements. The Navy General Fund financial statements consisted of the consolidated balance sheet, consolidating and consolidated Statement of Net Cost, consolidating and consolidated Statement of Changes in Net Position, combined Statement of Budgetary Resources, and combined Statement of Financing, along with the supporting footnotes, supplementary schedules, and a management overview. The Navy General Fund financial statements reported the following information.

- The balance sheet reported assets of \$125.9 billion and liabilities of \$54.4 billion.
- The Statement of Net Cost reported a net cost of operations of \$114.1 billion.

¹The Department of the Navy includes both the Navy and the Marine Corps. However, in this report, the term “Navy” will refer to the Department of the Navy, which can include the Marine Corps.

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- The Statement of Changes in Net Position reported an end-of-period net position of \$71.4 billion.
 - The Statement of Budgetary Resources reported total outlays of \$78.6 billion.
 - The Statement of Financing reported financing sources yet to be provided of \$44 billion.

Objective

The objective of the audit was to determine the reliability and effectiveness of processes and procedures used to prepare the FY 1999 Navy General Fund financial statements. We reviewed management controls and compliance with laws and regulations related to the objective. Appendix A discusses the audit scope and methodology, the DFAS Cleveland Center management control program, and prior coverage.

Navy General Fund Accounting Entries

Approximately \$1.5 trillion of the \$3.4 trillion in accounting entries that DFAS Cleveland Center processed for the Navy General Fund during FY 1999 were made to invalid general ledger accounts in the Standard Accounting and Reporting System - Financial and Departmental Reporting (STARS-FDR) and were therefore unsupported. The accounting entries were made because the financial data received from feeder systems and other sources were not sufficient to prepare required financial reports and STARS-FDR lacked adequate controls to ensure that all accounting entries were made in accordance with generally accepted accounting principles. As a result, financial data reported in the Navy General Fund financial statements were subject to increased risk and were unreliable.

Generally Accepted Accounting Principles

The accounting profession has attempted to develop a set of standards that is generally accepted and universally practiced. That effort has resulted in a common set of standards called generally accepted accounting principles.

Double-Entry Accounting. The universally used double-entry system requires that equal increases and decreases in the general ledger be recorded for each occurrence or event using a two-sided entry with debits equaling credits. A chart of accounts lists the accounts and the account numbers, which identify their location in the general ledger. Using the double-entry system, accountants verify that debits equal credits within the general ledger using a trial balance of the general ledger accounts.

Trial Balances. A trial balance is a list of accounts and their balances at a given time. The primary purpose of a trial balance is to prove the mathematical equality of the debits and credits. Although a trial balance can uncover errors and is useful in the preparation of financial statements, it does not prove that all transactions have been recorded or that the general ledger is correct. Numerous errors may exist even though the trial balance debits and credits are equal. For example, the trial balance may balance when a transaction was not entered, a journal entry was entered twice, incorrect or invalid accounts were used when making entries, or offsetting errors were made in recording the amount of a transaction.

Within the Government, a complete trial balance should include two separate general ledgers: one for proprietary accounts and one for budgetary accounts. Although many transactions affect both general ledgers, each general ledger must balance. Therefore, transactions to each general ledger must include both a debit and a credit.

FY 1999 Accounting Entries Processed

DFAS Cleveland Center processed 14,413 accounting entries, valued at \$3.4 trillion, throughout the fiscal year and at year-end to enter or adjust balances reported on feeder systems supporting the Navy General Fund: 14,325 were processed throughout the fiscal year in STARS-FDR, 81 were off-line entries to the financial statements, and 7 were for eliminating entries. Of the 14,413 accounting entries, 9,348, valued at approximately \$1.5 trillion, were made in STARS-FDR and were invalid accounting entries.²

Magnitude of Accounting Entries. The reason the number and value of the entries was so large was due in part to the way DFAS Cleveland Center processed financial data for the Navy. DFAS Cleveland Center uses general ledger accounts and posts Navy financial data every month and at year-end in preparation for monthly and year-end financial reporting. The Army and Air Force DFAS centers did not use a similar system. The use of general ledger accounts is an essential accounting control technique, and we commend the Navy and DFAS Cleveland Center for their efforts. However, DFAS Cleveland Center needs to improve its processing of financial data using the general ledger accounts. Because Navy financial data are processed throughout the fiscal year, we included all accounting entries posted to the STARS-FDR system as part of our review.

Accounting Entries Processed in STARS-FDR. Of the 14,325 accounting entries with an absolute value of \$3.2 trillion processed into STARS-FDR, 9,348 entries, totaling approximately \$1.5 trillion, were made to invalid accounts. The entries were invalid because DFAS Cleveland Center posted at least part of the transaction to one of two pseudo or invalid general ledger accounts:

- “4999.9999 - Budgetary Adjustment Account” and
- “7000.9999 – General Fund (Adjustment Account).”

Although the pseudo accounts were listed on the chart of accounts for STARS-FDR, they are invalid general ledger accounts because the account balances neither post to a summary account nor were the account balances used in preparing the financial reports. Essentially, the amounts charged to the invalid accounts were “forced-entry” amounts used to make accounting entries appear to be double-entry transactions. The recording of accounting entries that do not follow generally accepted accounting principles affected the quality of the financial data contained in STARS-FDR and the reliability of the financial reports subsequently produced from the financial data. DFAS Cleveland Center used financial and departmental reports that STARS-FDR produced to prepare financial statements.

²Of the remaining entries, 276 entries, valued at \$159 billion, were supported, and we did not review 4,789 entries, valued at \$1.7 trillion.

Table 1 shows examples of three entries in STARS-FDR with amounts charged to invalid accounts.

Table 1. STARS-FDR Entries to Invalid Accounts				
Appropriation	General Ledger Account	Debit Amount	Credit Amount	Effect on the Account
1105	4550.2110		\$2,574,000.00	Decrease
	4811.1100	\$1,782,000.00		Decrease
	4999.9999	\$8,396,000.00		Decrease
	4550.2100		\$7,604,000.00	Decrease
1804	4999.9999	\$1,984,266,462.34		Decrease
	4561.1000		\$1,984,266,462.34	Increase
3980	3100.1100	\$5,669,093,148.95		Decrease
	7000.9999		\$5,669,093,148.95	Increase

In the examples, debits and credits equal, but at least one side of each entry was posted to 4999.9999 or 7000.9999, the invalid accounts. The explanations shown on the journal vouchers for the entries, respectively, were as follows:

- to adjust 1002³,
- to adjust budgetary resource balance, and
- to adjust incorrect posting to 3100.1100.

DFAS Cleveland Center also prepared journal vouchers that included entries for which both sides of the entries were made to the invalid accounts. The explanations shown for the journal vouchers were to clear an amount from a particular account. For example, one journal voucher decreased general ledger budgetary account 4999.999 by \$18.4 million and increased general ledger proprietary account 7000.999 for \$18.4 million. In addition to using invalid general ledger accounts, the entries were improper because budgetary accounts and proprietary accounts are each required to balance. Making a one-sided adjustment to the accounts will keep the general ledger from balancing.

DFAS Cleveland Center stated that the entries to pseudo accounts were not used to generate reports. Only data charged to valid accounts, which were supported by field systems or other sources, were used. However, the improper adjustments made in STARS-FDR question the quality of the system as well as the effectiveness of management controls over the processing of financial data. When recording an accounting entry, each account being used should be a valid general ledger account recognized in the chart of accounts. By using invalid accounts,

³DD Form COMP(M) 1002, "Appropriation Status by FY Program and Subaccounts" report.

only one side of an entry is truly recognized when applied to the general ledger, the side posted to the valid general ledger account. In effect, such entries are one-sided and violate generally accepted accounting principles for double-entry accounting.

Controls Over Financial Data in STARS-FDR

DFAS accountants stated that the financial data received in STARS-FDR were not sufficient to prepare the required financial reports. However, the manual accounting entries made to compensate for the insufficient financial data did not follow accounting principles, as evidenced by the 9,348 entries posted to invalid general ledger accounts. Table 2 provides two examples of the typical manual accounting entries that DFAS Cleveland Center used to enter data into STARS-FDR to compensate for insufficient data.

Table 2. Examples of Invalid Entries Made to Enter Data Into STARS-FDR				
Appropriation	General Ledger Account	Debit Amount	Credit Amount	Effect on the Account
1105 ¹	4561.1000	\$529,856,350.92		Decrease
	4999.9999		\$529,856,350.92	Increase
1810 ²	4999.9999	\$2,127,942,000.00		Decrease
	4561.1000		\$2,127,942,000.00	Increase

¹Entry is typical of manual entries that entered Marine Corps financial data in STARS-FDR. Of the 457 entries posted to enter Marine Corps financial data for appropriation 1105, 339 accounting entries, totaling \$34.4 billion, were posted to invalid general ledger accounts. The comments attached to the accounting entries provided explanations such as, “rebalance Marine Corps SF 133 data” or “load Marine Corps disbursements.”

²Entry is typical of manual entries to enter unobligated balance data in STARS-FDR. DFAS Cleveland Center made a total of 189 manual adjustments, valued at \$8 billion, to record unobligated balance data for appropriation 1810. Of those entries, 101 entries, valued at \$6.6 billion, were posted to invalid general ledger accounts. The comments attached to the accounting entries provided explanations such as, “balance first quarter unobligated balance amount for SF 133 report” and “adjust unobligated balance.” Although the obligation balances may have required adjustments to complete the Navy financial reports, posting such one-sided data to STARS-FDR made the financial reports unreliable.

Reliability of Financial Data

Entries to correct, complete, or enter original data into STARS-FDR were necessary and understandable. However, transactions that post to invalid standard general ledger accounts or mix entries between both the proprietary and budgetary general ledgers indicate material control weaknesses within STARS-FDR.

The magnitude of departmental level accounting entries required to compile the Navy General Fund financial statements highlights the significant problems that DFAS Cleveland Center had producing accurate and reliable financial information. The insufficient financial data together with the invalid accounting entries demonstrates that STARS-FDR did not have the controls necessary to adequately process financial data, produce accurate financial reports, and eliminate the high risk of material misstatement on the financial statements. Without adequate controls over the financial data in STARS-FDR, the Navy General Fund financial statements were unreliable. As a result, we could not rely on the data used to prepare those financial statements and disclaimed an audit opinion.

Recommendations

We recommend that the Director, Defense Finance and Accounting Service Cleveland Center:

1. Determine why the Standard Accounting and Reporting System – Financial and Departmental Reporting received incomplete data that required accounting entries to adjust the financial data for departmental reports.
2. Develop an action plan to obtain the complete financial data necessary to produce accurate departmental reports and General Fund financial statements.
3. Establish controls within the Standard Accounting and Reporting System – Financial and Departmental Reporting to preclude posting accounting entries that do not meet generally accepted accounting principles, including program edits that:
 - a. reject incomplete data from outside sources,
 - b. require entries to balance debits and credits,
 - c. require entries to balance within each general ledger -- budgetary and proprietary, and
 - d. limit entries to valid general ledger accounts.

Management Comments Required

The Director, Defense Finance and Accounting Service Cleveland Center, did not provide comments on a draft of the report. We request that the Director provide comments on the final report.

Appendix A. Audit Process

Scope and Methodology

Work Performed. We examined the process that DFAS Cleveland Center used to consolidate financial data. The data that DFAS Cleveland Center compiled were used to prepare the initial version of the Navy General Fund financial statements, submitted to auditors on December 23, 1999. DFAS Cleveland Center prepared the five required financial statements and the related footnotes. The Navy General Fund financial statements reported the following information.

- The balance sheet reported assets of \$125.9 billion and liabilities of \$54.4 billion.
- The Statement of Net Cost reported a net cost of operations of \$114.1 billion.
- The Statement of Changes in Net Position reported an end-of-period net position of \$71.4 billion.
- The Statement of Budgetary Resources reported total outlays of \$78.6 billion.
- The Statement of Financing reported financing sources yet to be provided of \$44 billion.

We performed a limited review of the compilation processes that DFAS Cleveland Center used. Our audit objective was to determine the reliability and effectiveness of processes and procedures used to prepare the Navy General Fund financial statements. We queried the DFAS Cleveland Center accounting system, STARS-FDR, for all accounting entries made during FY 1999 by using the Query Management Facility tables. We queried 30 appropriations, which resulted in 14,325 accounting entries, totaling \$3.2 trillion. We queried STARS-FDR for all accounting entries made from October 1, 1998, through September 30, 1999. Queries were run twice to collect accounting entries, once in July and once in November. All temporary journal vouchers were excluded from each run of the appropriations. Once completed, each appropriation was saved by appropriation number then retrieved using a file transfer protocol. Each individual file was then opened in Excel and used for further analysis.

In FY 1999, DFAS Cleveland Center used the STARS-FDR accounting module to enhance accounting for the Navy. DFAS Cleveland Center used STARS-FDR to prepare monthly and year-end departmental reports. The departmental reports, such as the Standard Form 133, "Report on Budget Execution" and the DD Form 725, "Report on Reimbursements," were the DFAS Cleveland Center source of financial data for selected line items on the financial statements. The

departmental reports were prepared using financial data from STARS-FDR. We reviewed the processing of financial data in STARS-FDR. Specifically, we reviewed the following:

- the controls over the preparation of departmental reports using financial data,
- adjustments made to financial data in STARS-FDR, and
- financial data used to compile the Navy General Fund financial statements.

DoD-Wide Corporate-Level Government Performance and Results Act Goals.

In response to the Government Performance and Results Act, the Secretary of Defense annually establishes DoD-wide corporate-level goals, subordinate performance goals, and performance measures. This report pertains to achievement of the following goal, subordinate performance goal, and performance measures:

FY 2001 DoD Corporate-Level Goal 2: Prepare now for an uncertain future by pursuing a focused modernization effort that maintains U.S. qualitative superiority in key warfighting capabilities. Transform the force by exploiting the Revolution in Military Affairs, and reengineer the Department to achieve a 21st century infrastructure. **(01-DoD-2)**

FY 2001 Subordinate Performance Goal 2.5: Improve DoD financial and information management. **(01-DoD-2.5)**

FY 2001 Performance Measure 2.5.1: Reduce the number of noncompliant accounting and finance systems. **(01-DoD-2.5.1.)**

FY 2001 Performance Measure 2.5.2: Achieve unqualified opinions on financial statements. **(01-DoD-2.5.2.)**

DoD Functional Area Reform Goals. Most major DoD functional areas have also established performance improvement reform objectives and goals. This report pertains to achievement of the following functional area objective and goal.

Financial Management Area. Objective: Strengthen internal controls. **Goal:** Improve compliance with the Federal Managers' Financial Integrity Act. **(FM-5.3)**

General Accounting Office High-Risk Area. The General Accounting Office has identified several high-risk areas in DoD. This report provides coverage of the Defense Financial Management high-risk area.

Audit Type, Period, and Standards. We performed this financial statement audit from October 27, 1999, through April 6, 2000, in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. Accordingly, we included tests of management controls considered necessary.

Computer-Processed Data. We could not rely on computer-processed data from STARS-FDR used to prepare financial reports and the Navy General Fund financial statements. The systems supporting the Navy were unreliable. Unreliable computer-processed data were used in preparing the departmental entries, the financial statements, and this audit report because they were the only data available. We continue to review the adequacy of the systems supporting the Navy financial reporting requirements.

Contacts During the Audit. We visited or contacted organizations in the DoD. Further details are available on request.

Management Control Program

DoD Directive 5010.38, "Management Control (MC) Program," August 26, 1996, requires DoD organizations to implement a comprehensive system of management controls that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the controls.

Scope of Review of the Management Control Program. We evaluated management controls over the DFAS Cleveland Center processes and procedures for consolidating financial data from field activities and other sources for preparation of the Navy General Fund financial statements. Specifically, we reviewed controls over processing financial data in STARS-FDR and the preparation of financial reports in STARS-FDR. We reviewed management's self-evaluation applicable to those controls.

Adequacy of Management Controls. We identified material management control weaknesses at DFAS Cleveland Center, as defined by DoD Instruction 5010.40, "Management Control (MC) Program Procedures," August 28, 1996. STARS-FDR did not have the controls necessary to adequately process financial data or produce accurate financial reports. Recommendation 3., if implemented, will improve the financial data in STARS-FDR and the financial reports prepared in STARS-FDR. A copy of this report will be provided to the senior official responsible for management controls at DFAS Cleveland Center.

Adequacy of Management's Self-Evaluation. Managers at the DFAS Cleveland Center did not identify STARS-FDR as an assessable unit; therefore, DFAS Cleveland Center did not identify or report the material management control weaknesses identified by the audit.

Uncorrected Material Weakness Identified in FY 1995. The FY 1999 Annual Statement of Assurance, prepared at DFAS Cleveland Center, presents the following summary of Material Weakness No. 95-028, "Strengthen and Improve Support of Accounting Operations at DFAS Cleveland Center."

DFAS Cleveland Center ...documented known deficiencies in the accounting processes supporting the Department of the Navy. Systems and processes are not being fully compliant with regulatory and statutory requirements, and cannot produce fully auditable financial statements. In turn, financial information and statements do

not adequately assist with the management functions of budget formulation, budget execution, proprietary accounting and financial reporting with a high degree of reliability and confidence.

The uncorrected weakness had been assigned a targeted correction date of FY 2000. Although standard operating procedures were in place for FY 1999 financial reporting, according to DFAS Cleveland Center, additional procedures must be developed to cover monthly, quarterly, and annual reporting.

Prior Coverage

The General Accounting Office; the Inspector General, DoD; and the Naval Audit Service have conducted multiple reviews related to financial statement issues. General Accounting Office reports can be accessed on the Internet at <http://www.gao.gov>. Inspector General, DoD, reports can be accessed on the Internet at <http://www.dodig.osd.mil>. Naval Audit Service reports can be accessed on the Internet at <http://www.hq.navy.mil/navalaudit>.

Appendix B. Report Distribution

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Assistant Secretary of the Air Force (Financial Management and Comptroller)
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Other Defense Organizations

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House Committee on Government Reform
House Subcommittee on Government Management, Information, and Technology,
Committee on Government Reform
House Subcommittee on National Security, Veterans Affairs, and International
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