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Internal Controls: Controls Over Material Furnished to Navy Contractors Can Be Improved: Nsiad-88-150

By-

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 44 pages. Dimensions: 9.7in. x 7.4in. x 0.1in.In response to a congressional request, GAO reviewed the Navys controls over government-furnished materiel (GFM) provided to its contractors to determine: (1) if the Navy properly implemented the Federal Acquisition Regulation (FAR) and Department of Defense (DOD) policy requirements to justify and document decisions to provide contractors with GFM; (2) the adequacy of Navy controls to validate and approve contractor GFM requisitions; and (3) the adequacy of government oversight of GFM in contractors possession. GAO found that the Navy: (1) routinely provided GFM to its contractors without adequate justification or documentation, even though government policy required contractors to provide their own materiel unless otherwise justified; (2) did not have adequate management and control systems to control GFM provided to contractors; (3) prepared a draft instruction that would improve GFM control procedures for all contracts, but did not establish a target date for implementation; (4) reported weaknesses in contractor controls over GFM in past audits without initiating improvements; (5) had not fully implemented DOD policies or complied with its own policies; (6) did not maintain adequate oversight over its contractors property control...



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