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FRENCH READER, WITH ANALYSIS OF ALL THE VERBS AND FULL VOCABULARY

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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 46 pages. OCLC Number: (OCoLC)53706042 Subject: Financial statements -- United States. Excerpt: . . . reconcile disbursements to Treasurys records of disbursements, which is intended to be a key control to detect and correct errors and other misstatements in financial records in a timely manner. We have seen progress in this area over the past 6 years. However, for fiscal years 2002 and 2001 there were unsupported adjustments and unreconciled differences between federal agencies and Treasurys records of disbursements totaling billions of dollars. OMB and Treasury require CFO Act agencies to reconcile selected Accounting for and 9 intragovernmental activity and balances with their trading partners and Reconciliation of to report on the extent and results of intragovernmental activity and Intragovernmental Activity balances reconciliation efforts. However, a substantial number of the CFO and Balances Act agencies did not fully perform such reconciliations for fiscal years 2002 and 2001. For both of these years, amounts reported for federal agency trading partners for certain intragovernmental accounts were significantly out of balance. I will discuss these issues further later in this testimony, as well as certain related corrective actions being taken. The federal government did not have adequate systems, controls, and Preparation of Consolidated procedures to properly prepare its consolidated financial statements. Financial Statements Specifically, we identified problems with compiling the consolidated financial statements, such as adequately ensuring that the information for each federal agency that was included in the consolidated financial statements was consistent with the underlying agency financial statements. In addition, we identified problems with the elimination of intragovernmental activity and balances. Later in this testimony, these matters are discussed further, along with certain corrective actions being taken. Also, disclosure of certain financial . . . This item ships from...

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