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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 48 pages. OCLC Number: (OCoLC)186298805 Excerpt: . . . 9 results. Guidance issued by OMB explains that the proper stewardship of federal resources is an essential responsibility of agency managers and staff. Federal employees must ensure that federal programs operate and federal resources are used efficiently and effectively to achieve desired objectives. Also, management control should be an integral part of the entire cycle of planning, budgeting, managing, accounting, and auditing. The Armys initiative to establish modular units is a major transformation effort that is considered to be the Armys most extensive restructuring since World War II. OMB guidance explains that as agencies develop and execute strategies for implementing or reengineering agency programs and operations, they should design management structures that help ensure 10 accountability for results. 9 OMB, Circular A-123, Managements Responsibility for Internal Control, Revised (Washington, D. C. : Dec. 2004). 10 In addition to the OMB guidance, GAO has issued Standards for Internal Control in the Federal Government, GAO AIMD-00-21. 3. 1 (Washington, D. C. : Nov. 1999). Both OMB and GAO consider internal control to be synonymous with management control. GAO explains that internal control helps government program managers achieve desired results through effective stewardship of public resources. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives in support of performance-based management. Throughout this document we will use the term management control. Page 11 GAO-08-145 Force Structure This item ships from La Vergne,TN. Paperback.

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