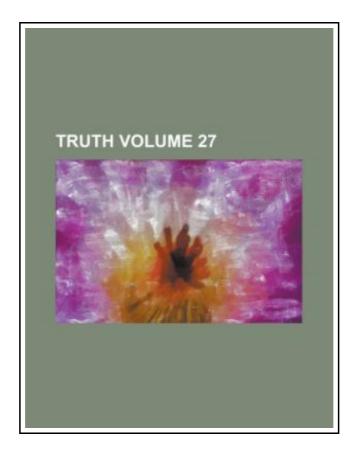
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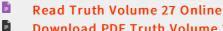
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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 108 pages. Original publisher: Washington, D. C.: U. S. General Accounting Office, 2001 OCLC Number: (OCoLC)54990836 Subject: Finance, Public -- United States -- Accounting -- Data processing. Excerpt: . . . Federal Financial Management Framework Interfaces where one system feeds data to another system following normal business and transaction cycles ( such as recording payroll data in general ledger control accounts at specific I time intervals ) may be acceptable as long as the supporting detail is maintained and accessible to managers. Additionally, for determining compliance with FFMIA, the implementation 1 i guidance issued by OMB requires that the posting rules in the feeder system must not be contrary to the United States Standard General Ledger ( US. SGL) posting rules. Interfaces must be automated unless the number of transactions is so small that it is not cost-beneficial to automate the interface. Reconciliation between systems, where interfaces are appropriate, I must be maintained to ensure data accuracy. 1, To develop any unified information system, it is critical that the senior systems analysts and systems accountants identify: I Scope of the functions to be supported (processes), How data quality will be assured (data stewardship), I I Information to be processed (management information), How systems fit together to support the functions (systems architecture), and I l Safeguards needed to ensure the integrity of operations and data (internal control). 1 All of these pieces, as shown in Illustration 2, must work together to form an efficient integrated information system. A change to any part of the model will require determining the impact on 1 other parts of the model. For example, a new reporting requirement may require changes throughout...



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