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Management Letter: Pension Benefit Guaranty Corporation's Accounting Procedures: AIMD-94-168ML

U.S. Government Accountability Office (GAO)

Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 30 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO provided information on the nonmaterial accounting and internal control weaknesses it detected during its audits of the Pension Benefit Guaranty Corporations (PBGC) fiscal year 1993 financial statements. GAO noted that: (1) PBGC failed to include all underfunded plans in its database and accounting system and had inadequate classification procedures and documentation for its contingent liability assessment process; (2) PBGC failed...

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