

TERM	DEFINITION
warehouse management systems	Information management systems that asset managers use to document the accountability of DoD-owned assets.
zero-count triggers	A cycle count methodology for assets each fiscal year that occurs when the system shows that the last asset has been issued.

REFERENCES

- Defense Federal Acquisition Regulation Supplement, current edition
- Defense Federal Acquisition Regulation Supplement and Procedures, Guidance, and Information, current edition
- Department of Defense Agency Financial Report, Fiscal Year 2018¹
- Department of Defense Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs, October 1, 2017²
- DoD 7000.14-R, “Department of Defense Financial Management Regulation (DoD FMR),” dates vary by volume
- DoD Directive 5135.02, “Under Secretary of Defense for Acquisition and Sustainment (USD(A&S)),” July 15, 2020
- DoD Instruction 3110.05, “Readiness-Based Materiel Condition Reporting for Mission-Essential Systems and Equipment,” September 25, 2006, as amended
- DoD Instruction 4140.01, “DoD Supply Chain Materiel Management Policy,” March 6, 2019
- DoD Instruction 4161.02, “Accountability and Management of Government Contract Property,” April 27, 2012, as amended
- DoD Instruction 4165.14, “Real Property Inventory (RPI) and Forecasting,” January 17, 2014, as amended
- DoD Instruction 5000.64, “Accountability and Management of DoD Equipment and Other Accountable Property,” April 27, 2017, as amended
- DoD Instruction 5000.75, “Business Systems Requirements and Acquisition,” February 2, 2017, as amended
- DoD Instruction 5000.76, “Accountability and Management of Internal Use Software (IUS),” March 2, 2017, as amended
- DoD Instruction 5010.40, “Managers’ Internal Control Program Procedures,” May 30, 2013, as amended
- DoD Instruction 5160.68, “Single Manager for Conventional Ammunition (SMCA): Responsibilities of the SMCA, the Military Services, and United States Special Operations Command (USSOCOM),” December 29, 2008, as amended
- DoD Instruction 7600.02, “Audit Policies,” October 16, 2014, as amended
- DoD Instruction 7730.66, “Guidance for the Defense Readiness Reporting System (DRRS),” July 8, 2011
- DoD Manual 4140.01, Volume 6, “DoD Supply Chain Materiel Management Procedures: Materiel Returns, Retention, and Disposition,” March 8, 2017, as amended

¹ https://comptroller.defense.gov/Portals/45/Documents/afr/fy2018/DoD_FY18_Agency_Financial_Report.pdf

² https://www.acq.osd.mil/dpap/pdi/pc/docs/DoD_Govt_Charge_Card_Guide_11-14-18.pdf

- DoD Manual 4140.01, Volume 10, “DoD Supply Chain Materiel Management Procedures: Supply Chain Inventory Reporting and Metrics,” March 9, 2017, as amended
- DoD Manual 4500.36, “Acquisition, Management, and Use of DoD Non-Tactical Vehicles,” July 7, 2015, as amended
- DoD Manual 5100.76, “Physical Security of Sensitive Conventional Arms, Ammunition, and Explosives (AA&E),” April 17, 2012, as amended
- Federal Acquisition Regulation, current edition
- Office of Management and Budget Circular Number A-123, “Management’s Responsibility for Enterprise Risk Management and Internal Control,” July 15, 2016
- Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense, “Department of Defense Financial Statement Audit Guide,” May 2018
- Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense, “Department of Defense Internal Control Over Financial Reporting Guide,” May 2018
- Secretary of Defense Memorandum, “Fiscal Year 2019 Financial Statement Audit Priorities,” February 5, 2019
- Under Secretary of Defense for Acquisition and Sustainment Memorandum, “FY 2019 Audit Priorities: Government Property in Possession of Contractors,” May 11, 2019