Continued Investment in the Standard Procurement System Has Not Been Justified. GAO–01–682 (Washington, DC: July 31, 2001) and DOD’s Standard Procurement System: Continued Investment Has Yet to Be Justified, GAO–02–392T (Washington, DC: Feb. But systems, particularly the public procurement system, are so dynamic that they cannot be understood just in terms of their elements or parts that make up an institution. Checkland and Scholes (1990, p. 19) stated: "The vehicular potential of a bicycle is an emergent property [author’s emphasis] of the combined parts of a bicycle when they are assembled in a particular way to make the structured whole." In the United States, the federal government has a very complicated and fragmented procurement organizational structure. First, the federal procurement operates within a democratic framework, under the constitutional checks and balances powers of the three branches of government: legislative, judiciary and executive (Figure 2). The DoD Digital Modernization Strategy will also be supported through subordinate strategies for each of the four DoD CIO priorities, as shown in Figure 2, and other key topics where deemed appropriate. Figure 2: Alignment with National and DoD Guidance. Existing and future systems will need to satisfy joint general and application level control requirements identified in the FIAR Guidance and the Federal Information System Controls Audit Manual (FISCAM). In addition, Departmental investments made in Internal Use Software, purchased (Commercial Off the Shelf (COTS)) or internally developed, must be accounted for in a manner that addresses financial statement auditability requirements.