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4th Quarter 2010
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THIS ISSUE'S FOCUS

GFEBs Customers' Perspectives

INSIDE
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- 11 An Interview with the Proponent for Army Financial Systems
- 14 Incredibly Busy with GFEBs Site Readiness Activity



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This medium is approved for official dissemination of material designed to keep individuals within the Army knowledgeable of current and emerging developments within their areas of expertise for the purpose of professional development.

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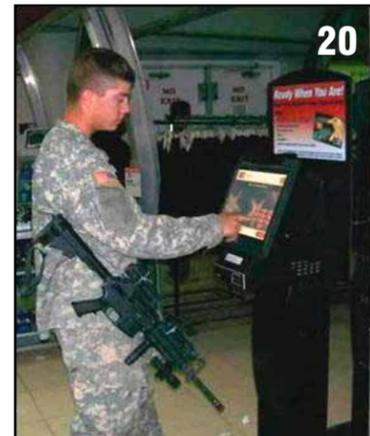
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Message from the Assistant Secretary of the Army (FM&C)

By the Honorable Mary Sally Matiella



I know that many of you have spent numerous hours training on GFEBS and becoming familiar with the system as your installation prepares to "go live". Based on my experience at multiple federal agencies, I know that sometimes it is hard to see the forest from the trees, especially, when you are in the middle of a significant business process change. Given we are about to enter the most rapid phase of our GFEBS deployment schedule, I thought this would be a good time to revisit the reasons we pursued the deployment of a new financial system in the first place. This decision preceded my tenure with the Army, but I know the Army decision to develop and deploy GFEBS was a necessary one. Deployment of a new system was required to provide the Army Financial Management community with three crucial things: a compliant system, an auditable system, and an effective, accurate and timely decision-support system.

The importance of having a compliant system cannot be overstated. A compliant system is one that allows the Army to meet all requirements of the numerous laws and regulations that govern financial operations and accounting. Specifically, we are required to comply with the Federal Financial Managers Improvement Act (FFMIA). FFMIA dictates we implement and maintain a financial management system that complies with all federal financial management system requirements, the standards promulgated by the Federal Accounting Standards Advisory Board (FASAB), and the United States Standard General Ledger (USSGL). We are also required to maintain a system that is in line with Department of Defense requirements, such as ensuring our system meets the Standard Financial Information Systems (SFIS) data standards (SFIS ensures that data is consistent across the DoD entities). As GFEBS was designed and deployed, it was repeatedly tested against numerous standards to ensure the system was in compliance with requirements. The fact GFEBS is a compliant system is a huge step forward for Army financial management.

In addition to being a compliant system, GFEBS is also an auditable system. There is some overlap in these two characteristics, since having a non-compliant system can actually cause you to fail an audit. However; when I refer to an auditable system, I mean a system that 1) is general-ledger based, 2) allows the auditor to trace backwards from the lines on the financial statements to the detail transactions in an orderly manner, and 3) maintains sufficient and accurate detail on the transaction to allow our financial management staff to identify and provide the documentation to support the accounting treatment of the transaction.

Finally, GFEBS will provide an effective decision-support system. It is a better tool than we have ever had to accumulate and maintain cost

information, and it will allow financial management staff to access this information in the decision making process. We know there is a learning curve in using GFEBS and that the first few months are spent getting familiar with the system and mastering the basic functionality. However; we believe as your proficiency with the system increases, you will find the cost information and analysis tools in GFEBS an invaluable support to your cost decision-making processes. Across the board, we believe that GFEBS is a key tool in advancing our cost culture.

I am very appreciative of the time and efforts you expend in helping GFEBS succeed.

I am very appreciative of the time and efforts you expend in helping GFEBS succeed. The feedback you provide helps make GFEBS a better tool and the enthusiasm you show for helping those who are implementing GFEBS after you is tremendous. I am especially appreciative of your efforts given all of the other demands on your time. Thank you for your hard work in modernizing the Army's business systems into the 21st Century.

- RM -

FCR Corner: Civilian Workforce Transformation Initiative Update



By Terry Placek

In the previous Resource Management publication we discussed the Civilian Workforce Transformation Initiative. We mentioned that we will provide updates regarding this topic. On October 27, 2010 the Under Secretary of the Army, Honorable Joseph W. Westphal spoke at the Army Civilian Luncheon, AUSA Convention at Renaissance Hotel in Washington D.C. on this topic. Following is the Honorable Joseph W. Westphal's speech:

Good afternoon everybody. Thank you for having me today. I'm delighted to be here. I have a couple of additions to the introductions. I could introduce almost half this room, because they are people that I work with everyday, and I can't tell you how much I appreciate what you all do. But I will say that one of my favorite general officers in the Army, a man that I knew when I was here before and worked with, whom I have the utmost respect, and am teaming up with on so many different issues, is General Bostick. I'm really glad you are here today.

And another person I've learned a lot from was the Under Secretary of the Army. He's someone whom I have relied on for some good advice and counsel as I started this job - Nelson Ford. And I really think it's great that you are here, and it shows a lot about your commitment to the civilian workforce.

Now I want to begin by quoting from the Secretary of the Army, and it's a speech I'm sure all of you heard on Monday. I think he gave a great speech, focusing a lot on the Generating Force. And he said, "Over the course of the past nine years, the operational Army - the pointy end of the spear - has changed dramatically. The need for that change has been driven by a fundamental imperative: daily contact with a decentralized, adaptive, creative and deadly enemy. But the institutional Army - the generating force - which prepares, trains, educates and supports our forces for current and future fights, looks much the same, structurally, as it did since the early to mid-70s."

I think that's a pretty telling statement. All of us in this room are in fact in the generating force. His statement and his commitment to do something about that are very important. We met before and after the speech. I said to him that I'm going go out there and make some remarkable statements about what we are going to do about this generating force from the civilian workforce side, and he said "Go for it. Let's do it."

I first came to DC at the end of 1979 /beginning of 1980, on leave from the University to work in the Department of Interior under President Jimmy Carter. And most of us will remember the Carter administration for two main things. We will remember obviously the Iranian hostage crisis and we will remember the Olympic boycott. If you think about it, other things that happened during that administration are pretty remarkable. Deregulation of airlines. Superfund Law was passed under his watch. He only served four years, but he got a lot done in those four years. The National Energy Policy and the creation of the Department of Energy, a break-up of the then department of Health Education and Welfare, HHS and the Department of Education, The Camp David Accords, The Panama Canal Treaty, The Chrysler Corporation Loan Guarantee Program, The Strategic Arms Limitation Treaties SALT II, and the Civil Service Reform Act of 1978.

And believe it or not, this act was the first comprehensive civil service reform to take place since 1883. It abolished the Civil Service Commission. It created the United States Merit Systems Protection Board. It created the Office of Personnel Management and the Federal Labor Relations Authority.

As the President signed that act into law in 1978, he said, it puts merit principles into statute and defines prohibited personnel practices. It establishes a Senior Executive Service, and it bases the pay of executives and senior managers on the quality of their performance. It provides a more sensible method for evaluating individual performance.

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It gives managers more flexibility and more authority to hire, motivate, reward, and discipline employees to ensure that the public's work gets done. At the same time, it provides better protection for employees against arbitrary actions and abuses and contains safeguards against political intrusion. The act assures that whistleblowers will be heard, and that they will be protected from reprisal. It moves Federal labor relations from Executive order to statute and provides a new agency, the Federal Labor Relations Authority, to monitor the system. And it provides for systematic research and development in personnel management to encourage continuing improvements of the civil service system.

It was pretty significant legislation, but it was a law mostly about efficiency and accountability. We face those same issues today. And it took 85 years for the government to act to improve federal civil service. Secretary McHugh and I want to move a lot faster and more aggressively, to use the tools that we have available and to initiate for us in the Army and for the Department of Defense, a new era of change for our civilian workforce in the Army. And we want to do it right now.

An era of workforce transformation is what we have defined it as. When I came into this office, the first thing I did was to gather a group around and said what we do about investing in our civilian service. I got some great ideas, and they went on and established the Civilian Workforce Transformation Taskforce.

A huge part of our generating force, 60% in fact, is the civilian workforce. This generating force performs the incredible heavy lifting in support of ARFORGEN – training, supplying and engineering the force so our war fighters can concentrate on their missions and come home safely. You have deployed and stood in support of our war-fighters during the most dangerous and difficult periods of these conflicts; but, this nation's ability to sustain the all-volunteer force will be difficult and challenged if we do not prioritize development and investment in our most important institutional asset, our people. Now, as never before, the Army is increasingly calling upon our Civilian Corps to assume greater levels of responsibility and accountability at organizations throughout our Service. But we have a system that doesn't always reward your dedicated service with development and advancement opportunities worthy of your potential.

So today I'd like to announce, the sweeping and dramatic changes that the Army pledges to vigorously pursue to enhance accountability and efficiency. But let me first tell you something about the Army Civilian Corp. There are about 279,000 Civilians in the Army.

If we add the Army Corps of Engineers, and the Assistant Secretary for Civil Works is here representing that organization, and the non-appropriated personnel, the number tops 335,000 civilians. That's about 23% of our Total Army Force. About 15% of our civilians work in the National Capital Region. Another 5% are serving outside of the nation's borders in a multitude of assignments around the world. And that means that roughly about 80% of the Army Civilians, live and work, worship and play in support of local communities in our 50 states. About 47% of civilians are former military, with an average of about 11.8 years in uniform, with 17.6% of you having retired from the military.

Because so many of our most qualified applicants come from the military, the workforce is older. The average age of an Army civilian is steadily rising, and is currently around 46 years old. And over 44% of the civilian workforce is over the age of 50. Several career fields, such as Comptrollers, Ammunition Managers, and Quality & Reliability Assurance career fields, have almost half of their civilian population eligible for retirement.

Over the last few years, our Army Civilian population has steadily increased. The workforce has grown 28% since 2001, in contrast to our military force which has grown 16% in that time frame. This is due to a number of initiatives to convert military and contractor positions to civilian careers, as well as due to increased operational requirements.

Perhaps due to the recession, workforce attrition has decreased, and currently is about 14.5%. However; about 1/3 of new accessions leave by their fifth year of service, that's an alarming statistic. This amounts to an estimated 10,000 newer recruits departing in FY11. Although civilian numbers are growing, and overall attrition is shrinking, in certain critical career fields turnover is growing – such as in the Intelligence, Medical, Contracting and Criminal Investigations career fields. And it's difficult to replace these critical fields where turnover is high, because of the tremendous delays in the Army civilian hiring process. It takes an average of about 130 days to bring on a new employee, so we know many applicants have found other jobs in that timeframe, meaning we're losing out on talented individuals both today, and our future leaders for tomorrow.

But the most shocking statistic, and the one that, in my opinion, most reflects how we've overlooked managing our civilians' careers, is that almost 60% of you do not belong to a career field. This means we don't manage the training, leadership development, and career enhancing assignments for over half of our civilian workforce. This is not acceptable.

Congress also knows how crucial it is that we act, and has mandated in recent National Defense Authorization Acts that the military services dramatically improve how we manage our Civilian Corps. Now, as the Army's Undersecretary and Chief Management Officer, it becomes my responsibility to identify and address the Army's strategic challenges. I believe that Workforce Transformation is a strategic challenge...a major strategic challenge for the Army.

So, what does the Army need to do? There are four major things. We need to hire the right people, and we need to do it quickly. We need to manage the workforce in a career field. We need to train and develop our workforce into leaders and we need to take care of you and keep you.

How do we do these? We need to develop our strategic plan, establish clear metrics, produce systems to monitor and manage this plan, and then align the resources in order to execute the plan. We want to capitalize on entry-level recruiting of high quality candidates and provide a focused investment in developing the force into leaders throughout their careers.

What are we going to do? We've already embarked upon a Civilian Workforce Transformation initiative. We have a task force. This transformation is one of the Army's top priorities. It has the support of the Secretary of the Army, the Chief of Staff of the Army, and the Vice Chief of Staff of the Army.

My initial guidance for the Civilian Transformation Workforce Task Force was to broaden, integrate and align it across the department. So we have the Army G-1 staff, along with the G-3/5/7, ASA M&RA and OSD Personnel & Readiness staff developing specific short and long-term initiatives to transform the civilian workforce, consistent with Congress's 2010 NDAA requirements.

The Task Force is building upon the results of other studies of the past as well as other organizations and their work has added a great deal of recommendations.

I know what you all are thinking. I was thinking the same thing as we were preparing these remarks. You've all heard this before. I saw it in the minutes of AUSA two or three years ago. What's different about this and what are we doing differently? I've directed the Task Force to take meaningful steps to meet our strategic objectives. First, in order to hire the right people, quickly, we are developing a scalable Hiring Process Proof of Concept, which will move us to achieve the federal OPM hiring standard of

80 days. The metric: By the end of FY11 we will document and implement a reformed hiring process that puts commanders in charge and leverages technology.

Let me just say something about that. I've been in positions in my career where I've hired people. I've wanted to hire a Vice Chancellor, a Vice President, and a Deputy Assistant Secretary. The most difficult thing I had to do, and the one I failed at grossly, was writing that job description. Because ultimately people wanted to know - what do you want in that person, what do you want that person to do, what are the job responsibilities. I could have written a two hundred page speech before I wrote that job description. That's part of the problem. All of us have to invest the time to make this process more effective and more efficient. It is your job as the senior leaders of the Army to go out and to require people to put more attention to that task. It is a vital task. It is the only way for the applicants to know how to connect to the right job if you write that job description so it has common sense. I urge you to pay a lot of attention to that. That will help us reduce that 130 day mark to 80 days or less.

One of the programs we have found to be extraordinarily successful in the hiring arena, is the Civilian Career Intern Program. For over 40 years the Army has administered this program, which takes individuals from entry level positions to positions of mid-level management. The statistic is pretty interesting. About 70% of those that enter through this program stay an average of 15 years. This is a proven program that we need to capitalize on and look to expand and learn from.

Second we are looking to manage the work force in a career field with the goal of moving 40% of the force managed in a career field, to 100%. Dedicated staff will plan for and support the development of all employees in a career program. By the 2nd quarter of FY11, we will establish the path and resource requirements for 100% of the workforce to be covered by professional career program management.

Third, once we hire talented civilians and place them in a managed career field, we will then take care of the third need, which is to train and develop them into leaders. We all are familiar in this room with the way the Army manages its Soldiers and Officers. I think it's incredible we can bring a Soldier direct from theater, a war fighter, an aviator, a Stryker Brigade Commander, bring him into the Pentagon, give him a job, you're the next Legislative Liaison person, you're the next Executive Officer to the Undersecretary of the Army, and they move into those jobs as though they have been in them for 100 years.



Why, because the Army has invested in their professional development as leaders. It has educated them. It has given them a broad perspective. They can move into those jobs and excel. It is why so many of you who have been in the Armed Forces and retired and come back to the civilian workforce and do the same thing.

We need to do this for all of the young people that enter this work force and all the people that are in it, and certainly for all of our leaders. We need to do that for civilian workforce. It is essential to this generating force and essential to the war fighter. We need to mimic what we do for the guys in green for all of us in the Army.

The Army puts them in an MOS or branch, and then ensures they receive training in their field periodically throughout their career, while also receiving leadership training every few years as they move up in rank. The Army also capitalizes on their potential by ensuring they rotate into career enhancing assignments every few years, to broaden their breadth of experience.

That was the original intent of the SES system, to have that opportunity to broaden their depth of experience. But we haven't invested in our leaders well enough to allow that to happen. And we don't have the investment and support to move our leaders where we need to in the civilian workforce. We are looking into how we can do something similar for the Army Civilians.

I've directed by the end of 2011, we will implement a comprehensive competency-based Civilian Leadership Development Program. This program will ensure that employees and management understand what is required for success, with realistic career paths and developmental opportunities to achieve success.

Thus by the first quarter of FY2012, we will begin implementing an Education, Training and Experiential Development Program for the Army's Enterprise Leadership cohort. By the first quarter of FY2012, we will also fully deploy a Competency-Based SES Management System, which will outline SES talent acquisition, development and succession planning.

To manage the Civilians while they are attending this training,

we will also look to create an account for Civilian Management, similar to the military TTHS account, which I think, is operating well. I'm very familiar with it and I think makes a big difference. We need to do the same thing for the Civilians. Civilians in their TTHS account should expect to be managed in a way, so that after attending a professional development school, such as a Senior Service College, they will then move on to a career enhancing position that capitalizes on the training they just received. No different than the military.

We anticipate that these programs will provide training and development goals and paths that will cascade throughout the Civilian workforce. As our Civilians retire, we will develop young leaders and train them throughout their career to become the next generation of senior leaders through succession planning.

By hiring the right people, putting you in a career field, training you and developing you throughout your career, we trust that this will be a start on meeting that final need, which is to take care of you and keep you.

I believe the programs I've outlined today will deliver on our corporate obligation to provide our Civilian employees viable career options and the required training to achieve their full potential.

And we see this as a social contract with you. If you perform and choose to do the things we ask, then the Army will ensure we have the resources in place to make your development easy. We will also hold senior leaders accountable to follow Army policy regarding the selection, development and assignment of our best civilian performers.

So you ask, again, what makes this effort different from the past? We are not going to charter another study or commission another investigation into this. We're not going to just wish for this to happen. We are going to make it happen. There are three reasons why this time things are going to be different.

The first is "Alignment". Secretary McHugh and I are absolutely committed to the success of this initiative. Assistant Secretary of

the Army Lamont and his deputies are committed to its success. The Chief of Staff and the Vice Chief of Staff believe this is important. I've directed LTG Durbin as the Director of Office of Business Transformation, to assist in the implementation and evaluation of this plan. And the senior leaders in G-1 - LTG Bostick, the G-3/5/7 - LTG Bolger, and TRADOC - GEN Dempsey, are all on board. Such alignment has never been in place in the past.

I personally am going to "Lead" this effort, to help ensure that Secretary Lamont, the G-1, the G-3/5/7 and the others have the resources and the abilities to move forward. I have charged the Office of Business Transformation and the Task Force General Officer Steering Committee to set a date for a senior leader off-site. This off-site will provide the Army's leadership the opportunity to examine first hand strategic options for all lines of effort in Civilian Workforce Transformation.

Third, the Army will "Resource" this initiative. This is why I said earlier that Assistant Secretary Lamont & I expect the Civilian Workforce Transformation General Officer Steering Committee to bring us decision-quality information in order to make the right funding decisions.

We're about to start a new POM. We're going through a difficult efficiencies program. We're told by the Secretary of Defense that we need to move "tail to tooth". In the Army we support that, but we've made it very clear to the Secretary that for the Army, a very personnel driven service, an Army at war and the generating force is essential to the war fight and the success of our missions. We believe that investing in our civilian workforce is an essential mission for the Army. It is tooth, it is not tail. We will make this case. We will build it in our POM. We will build it in our budget. And we will ensure we move the resources to get this done.

The Army Strategy, the Army Leader Development Strategy and the Army Campaign Plan serve as the vehicles to set conditions and direction for the future. I've been looking at the Army Campaign Plan literature coming out of FORSCOM, TRADOC, IMCOM, AMC, and all of them consistently state the importance of the workforce development as part of their directions. So, all the commands are committed to this. In the case of the Army Campaign Plan it will serve as the mechanism for Civilian Workforce Transformation execution and the vehicle by which the Army's leadership can track its progress.

So, some final thoughts. Some folks will want to ask the question about the role of civilians and the importance of civilians in the

Army structure. I believe that your professional background, my professional background, our education, our culture, our experiences, all shape the way we see the world and the way we approach these challenges. And I will give an example.

I couldn't have been more proud of an individual, who was a former Army retired officer, who was in a meeting with the Secretary of the Army and others, and we were discussing a very important issue. There were a lot of opinions flying around the meeting and this person was giving the brief. At one point, he turned to the Chief and said, "You know I work for you, I have great respect for you, but I have to disagree with you." And he pointed out why he disagreed with the Chief. I was looking at him and I knew he was struggling with this because he had been brought up in a culture where you don't disagree with the Chief, at least not in front of all these people. He did it diplomatically, he did it professionally, he did it with passion, but he did it nevertheless. And I think the most important part of that whole dynamic is that the Chief really appreciated it. Because he had a person that instinctively he trusted but also understood that now he was looking at this from a different lens. And the lens that he referred to had to do with what he saw and experienced when he retired. When he retired, he went to work in the private sector and did this and that, and it opened his vision to other things. And so he had to tell the Chief, "that the way we are doing this isn't the right way." And it made a big difference. So I couldn't have been more proud.

That's exactly what we need to do. That's why we need this investment. Because we need that creativity and that innovation and that freedom of ideas in a highly structured and highly rigorous process to eventually help us shape policy.

It's our job, together, to help the civilian workforce shape the people that come after us, so that our Army and this nation will always be well served by a very dedicated and professional workforce. It's a remarkable opportunity for us to show what we are all about and what we can do.

I want to thank all of you for what you do every single day. For the tremendous success you have shown in shaping the future of this Army. LTG Stroup, tell GEN Sullivan thank you for this panel and for putting civilians right at the front and center of this important conference every year. And hopefully next year we will be back to report on the success of this program. Thank you very much.

- RM -

The Importance of GFEBS to Audit Readiness

By James Watkins

The Army's audit readiness plan strategically centers on the General Fund Enterprise Business System (GFEBS) and synchronizes audit readiness activities with the on-going business process transformation of the GFEBS deployment. This allows the Army to maximize the effectiveness of expended resources by focusing on the to-be, rather than legacy, business processes; train GFEBS users how to leverage the system to support audit readiness; and sustain a controlled business environment that supports effective budget execution and annual audit requirements. Since March of 2010, the OASA (FM&C) team has conducted audit readiness discovery and evaluation site visits at: Fort Benning, Fort Jackson, Fort Stewart, Fort Bragg, Fort Drum, Fort Knox, Fort Rucker, Fort Gordon, Fort Campbell, U. S. Army Forces Command (FORSCOM) Headquarters, and U.S. Army Installation Management Command (IMCOM) Southeast Headquarters. During these visits, we documented the budget execution business processes; identified gaps and deficiencies within those processes; and developed corrective actions to improve the installations' ability to support audit readiness activities. One of the most important outputs of the audit readiness activities is an audit support handbook, a living-document that serves as standard operating procedures for current and future GFEBS users, including screen shots and step-by-step guides for gathering and maintaining support documentation requested by auditors. We also updated process flow charts and narratives, as well as the risk and control assessments during our discovery visits to the GFEBS locations.

Our GFEBS-based Statement of Budgetary Resources (SBR) audit readiness approach will include audit examinations conducted by an independent public accounting firm (IPA) at GFEBS wave 1 locations in January 2011 and both GFEBS wave 1 and wave 2 locations in early FY 2012. To assess the Army's readiness for these examinations, we are conducting key internal control testing at GFEBS wave 1 and 2 locations in FY 2011. Our testing activities, conducted using audit-like procedures, will identify areas for possible corrective action prior to the IPA examinations, as well as familiarize the sites with the activities and requirements of an audit. Moreover, budget execution process discovery site visits

will continue as GFEBS deployments continue through FY 2012. Our teams are assisting installation-level resource management staff with using GFEBS to support audit readiness; educating them about specific audit requirements; and providing them with important practice in responding to auditor requests.

With a GFEBS-based SBR audit readiness approach, the Army will be able to continuously update the processes of the "to be" business environment and enable those installations in the later GFEBS deployments to have a smoother transition. The results of the discovery and testing visits, along with the examinations, are incorporated into the Army Financial Improvement Plan (FIP) to be implemented across all GFEBS locations. Executing the tasks in the Army FIP will lead to improved processes and increased reliability of budgetary information, and help the Army achieve its goal of asserting the audit readiness of the General Fund SBR in FY 2015.

About the Author:

Mr. James J. Watkins is currently the Director, Army Audit Readiness, assigned to the Office of the Deputy Assistant Secretary of the Army for Financial Operations. He has extensive resource management experience and leadership skills. He served on active duty in the U.S. Army from 1970 to 1997 and led Soldiers as an Infantry Platoon Leader and Company Commander; was a Finance Commander at the Battalion and Brigade level at Ft Lewis, Washington and V Corps, respectively. He was the V Corps Resource Manager prior to his assignment as Commandant, U.S. Army Finance School. He has held various staff positions including duty as Executive Officer, The Army Finance and Accounting Center (now DFAS), Finance Officer, Korea, The Finance School as an instructor, and the Finance Branch Chief, Army Personnel Command (now HR Command). After leaving active duty Mr. Watkins was Chief Operating Officer for a private sector firm in Charlotte, NC prior to a six year term as the Chief Financial Officer in the private sector in Columbus, Ohio. He returned to government service in 2006 with DFAS followed by duty as Chief of Staff at the Family and MWR Command, in Alexandria, Virginia.

Mr. Watkins' educational background includes a B.S., Business Administration (major in Accounting) from The Ohio State University; MBA from Syracuse University; and a graduate of the South Carolina Executive Institute, the Federal Executive Institute, the Industrial College of the Armed Forces and the Army Command and General Staff College. Mr. Watkins has been a CPA since 1980.

— RM —

An Interview with the Proponent for Army Financial Systems, Ms. Kristyn Jones

By Frank DiStasio



Q & A

QUESTION: Good morning, Ms Jones. As Director of the Financial Information Management office in ASA (FM&C), could you tell us about your role and specifically your responsibilities for GFEBS?

ANSWER: My office is responsible for the portfolio of Information Technology (IT)

systems, the enterprise architecture and the transition planning within the Financial Management Domain. We also support the ASA (FM&C) with IT Services and applications. But right now, the biggest part of my job is serving as the functional proponent for GFEBS and as well, for providing the financial template for use within Global Combat Support System-Army.

As the functional proponent, I work with the HQDA Process Owners and Commands to set the requirements for the material developer, the Project Manager (PM) GFEBS, to build. Part of my staff is on-site in the program management office in Kingstowne. They work with the PM to design the system, develop testing scripts, review training, and provide resources to the Operations and Support team. My office also leads the Deployment and Transformation team, pulling resources from the PM, Commands, and ASA (FM&C) together to ensure a smooth deployment that enables successful business operations in GFEBS. We have a similar, but much smaller team that incorporates the GFEBS design into GCSS-Army.

QUESTION: We've talked about your responsibilities with GFEBS; I'd like to shift to your views on how GFEBS advances Army objectives.

ANSWER: The Army's objectives are essentially the same as those of the Department of Defense and Congress- to use resources effectively and efficiently to accomplish our mission. Bottom line – we all want to enable the US Army to continue to be the most effective Army in the world and to provide the best protection and support for the Soldier, as well as world-class care for the Soldier's family.

In order to do this, GFEBS specifically has four objectives:

- Provide decision support information to sustain Army warfighting capability
- Provide analytic data and tools to support the Army enterprise
- Reduce the cost of business operations
- Improve accountability and stewardship

As an enterprise-wide system GFEBS can help us to understand how we use resources across the Army to accomplish our mission—not limited by the organizational or functional boundaries that are present in today's systems. We can use that information to determine what drives our costs and to ultimately make better decisions. Finally, we are using GFEBS to become compliant with numerous laws and regulations, such as the Chief Financial Officer Act of 1990--which has been in law for 20 years, and enable the Army to achieve auditability of our General Fund.

QUESTION: The Army began implementing GFEBS in FY 2009 with the IMCOM Garrison at Ft Jackson and about 250 end users and now, two years later, I understand there have been a series of fielding events and there are more than 10,000 end users. What lessons have been learned along the way and what has been implemented to improve either the functionality or the deployment of GFEBS?

ANSWER: At the most basic level we recognized that we were designing, developing and getting the system ready for the Army – but we also needed to focus on getting the Army ready for the new system. When you completely replace an information system, as well as reengineer the business processes and data structures, you cannot simply deploy the system as would a piece of equipment. You cannot tell the troops to swap out the old 'radio' and replace it with the new 'radio.'

You need a change management strategy that focuses on the user and the business processes they must perform. After learning from our initial experiences, we developed an effective change management strategy that provides a model for other similar deployments.



Q & A

The two most important lessons we learned were: 1) We needed to get the Army leadership engaged because GFEBS requires participation from all organizations – well beyond the scope of the resource management office; 2) We needed to expand our pre-deployment timeline to ensure organizational readiness for the GFEBS deployment.

We now have great support not just from the financial management community, but from all the Army Leadership— from the Undersecretary and Vice Chief of Staff of the Army to the ACOM commanders and Senior Commanders throughout the Army. In early 2009, the Vice Chief sent a memo to all Commanders and leaders requesting their ‘command sponsorship’ and participation in GFEBS deployment and implementation. I personally went out to the sites and briefed just about every Senior Commander, and they were all receptive. Their support has been instrumental to the Go-live readiness that has enabled us to meet the very aggressive deployment schedule we are on.

We also realized we needed more time and better integration for pre-deployment preparation. We created a 15-month deployment strategy and a 15 month Integrated Management Schedule with about 90 tasks that walked the new, gaining commands from the introductory kickoff to Go-live. We track the status of these activities with the Commands and the sites to ensure each is ready for the Go-live. This status is presented to the Council of Colonels and Executive Steering Community so there is visibility across the board.

Another significant initiative was the creation of the Power User program. The Power User concept provides more in-depth training, earlier and longer, to a select group from each gaining command. The goal is to create a cadre of local users who have a familiarity with GFEBS and the local subject matter expertise to help in transitioning from the ‘As-Is’ in legacy to the “To-Be” in GFEBS.

We also put together a team to examine our training approach and material; and substantially revamped our training program. We modified over 50 courses initially and have continued to enhance existing courses after each new deployment wave. In addition other courses continue to be added based on user needs. We also developed informal, on-site and virtual Go-live and refresher training to help new users during their first days in the operational environment.

QUESTION: Can you give me an example of specific functional training you have added?

ANSWER: Our most recent example of listening, learning and helping users is in the Director of Public Works (DPW) area. This summer we set-up a Tiger Team to better understand what was causing difficulties for the DPW staffs. The Team worked with, I think, every site that was live— and they listened and questioned and separated the ‘symptoms’ from the causes. They created 16 specific cases, which we call “Day in the Life” actions that span the scope of responsibilities of the DPW and used these to develop focused training. We took this to the field with the deployments on 1 October and the reception by the DPWs was terrific. It opened the door to the next level of issues that we are working on—reports that are practical for DPW’s management needs.

The primary lesson learned is to listen, really listen, to the end user. These are the people who are actually using the system to enter transactions, to pull and use reports, to create plans, and enable the decisions that consume Army resources. We need to know what’s working, what’s not working, and what is missing after they have hands-on time with the system.

QUESTION: Now I need to ask the classic question, what keeps you up at night? What do you worry about and what makes your job more difficult?

ANSWER: For me personally, it’s the challenge posed by having responsibility but not authority for the success of GFEBS. It is not unique to my position but certainly a challenge on a couple of

Q & A

levels. As the functional proponent, I’m responsible for ensuring the Army gets the necessary functionality from this system. But due to its size, GFEBS is a major acquisition program, therefore responsibility and authority for designing, developing, testing and fielding GFEBS is vested in a Project Manager, who is not in the ASA (FM&C) Chain of Command. It is critical that we work together effectively so that these two organizations can produce a capability that meets the Army’s needs.

Additionally, the system is being implemented across all of the Army’s commands. Probably two-thirds of the users out there are not in the resource management community. None of them report to me. But I need to make sure they are all ready to use GFEBS when it is time to Go-live. That’s where the engagement from the Army’s senior leaders becomes so important. It really takes us all rowing together to cross the finish line.

The challenge for Commands is deploying this system in the midst of the ARFORGEN cycle and all of the transformational activities going on throughout the Army. It’s a monumental task and everyone is already extraordinarily busy. I applaud the sites that have already gone live for all of their hard work. Those in the later waves are fully engaged and leveraging the lessons learned from their predecessors.

For the Army the challenge is thinking and acting as an Enterprise and developing the capability to use the system in support of Army-wide objectives. GFEBS impacts our culture and our people, not just technology, and we are just beginning to explore the implications to governance, training, organizational structures, etc that might be required to operate GFEBS effectively across the Enterprise.

QUESTION: Based on the GFEBS goals, it’s clear that it is more than just a financial accounting system. I’ve heard that it is a cost and managerial accounting system. Can you explain what this means to the Army and what the Army needs to do to capitalize on this new functionality?

ANSWER: A financial accounting system focuses on recording historical expenditures and producing an auditable financial statement in compliance with generally accepted standards. The focus is on recording actual data and providing a report to and for external parties. GFEBS does this with flying colors; in fact the Army Audit Agency recently attested that GFEBS is “Substantially Compliant” with the financial requirements in its scope.

A cost and managerial accounting system focuses on the “full cost” of outcomes or outputs. This information is mostly used for internal management decisions. For the most part, this is a new capability to the Army. And it is the operational leaders and managers of the Army that make decisions that consume resources – not the resource management offices. We need to provide them with ‘full cost’ information that relates to outcomes and outputs (ends)—including information on the results and the quality of the results—so that they can better evaluate their options in terms of the way they do things (ways) as well as the resources they use in the processes (means).

What we are talking about is a cultural change that involves moving away from success being measured by obligating 99.9 percent of funds. Instead, the focus must be on effective stewardship and making decisions that use resources wisely. As the Vice Chief has said, we need to consider the cost as well as the benefits of the options available to us when making decisions. This requires good data and good analytic skills on the part of our personnel – and again, not just the resource management staffs. Effective cost management is a leader’s responsibility.

QUESTION: A final question, would you say GFEBS is a success?

ANSWER: I am very proud of the work we have done. We are moving at a faster pace and delivering more capability than any other ERP in DoD. By the end of this year, we will have fielded GFEBS to the vast majority of the Army and will be well on our way to fielding the last two waves early in FY 2012. But true success will depend on how the Army uses GFEBS. When we are using the full capabilities of the system and can turn off the last of the old ones, when we can produce auditable financial statements, and when we understand how to use the cost information to enable more efficient and effective processes in support of our Soldiers— then I’ll be ready to declare victory.

About the Author:

Frank A. DiStasio is president of DISTASIO ASSOCIATES, the Communications Lead on GFEBS, and author of the Association of the US Army’s annual Federal, DOD and Army budget analysis book. He has a Juris Doctorate degree and is a graduate of the Defense Management Program at Harvard University and the US Army War College.

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Incredibly Busy with GFEBS Site Readiness Activities

By Dr. Felicia Williams



The U.S. Army Aviation and Missile Command's (AMCOM) site readiness activities for the General Fund Enterprise Business System (Wave 4, "go-live" 1 January 2011) can be summed up into two words, "INCREDIBLY BUSY." Our site readiness activities are comprised of a process of organizing, coordinating, and attending a multitude of meetings, planning sessions, workshops, briefings, and teleconferences. In addition, e-mails, phone calls, deadlines, status reports, and metrics that create stress, overload, work exhaustion, perseverance, and dedication (lions, tigers, and bears, Oh MY!).

Project Management Office (PMO) GFEBS is immersed in capturing the system implementation process as a dynamic representation of change management. Its strategy for fielding the solution was for the gaining organization to approach the site readiness activities with a change management mind-set. In the implementation process to AMCOM, PMO GFEBS facilitated a pilot roll out of Wave 4 through an organizational segment slice of AMCOM's Test, Measurement, and Diagnostic Equipment (TMDE) Directorate to U.S. Army TMDE Activity (USATA), White Sands Missile Range (WSMR). USATA WSMR will be a vertical slice project that will allow not only AMCOM but Army Material Command (AMC) Headquarters (HQ) to gain experience from the first deployment with Standard Operation and Maintenance Army Research and Development System

(SOMARDS) users. This pilot will lay the foundation for the full Go-Live in Wave 8.

The implementation of the GFEBS solution to AMCOM is transformational, it is radical, it is a culture and business process change, and it will ultimately change the way we do business. Our mind-set and approach to site readiness preparation and our change management strategy would be facilitated through a "team effort"-- a Team Redstone effort. No one organization at Redstone will be working alone. Team Redstone realized we will have to adjust our mission and thinking process of how we effectively and successfully fulfill and conduct business with our customers.

Site Readiness Team (SRT)



From an AMCOM Wave 4 perspective, there are three critical elements that drive our site readiness activities: Site Readiness Team (SRT), User Assignment, and Training. The first element is the SRT. The SRT is comprised of Change Management Deployment (CMD) Network Point of Contact Members, Training Coordinators, User Assignment Coordinators, Power Users, Data Preparation Coordinator, Segregation of Duties Approvers, Security Managers, Site Readiness Coordinator, and Site Readiness Reporting. The SRT is the principal tool employed for change management engagement. As it inevitably happens, the members of the SRT are busy individuals who are tasked with multiple priorities. Many of the SRT members serve in several capacities such as one member may serve as the CMD Network Member, a Power User, as well as a Training Coordinator. The "eyes and ears" of the SRT are the CMD Network Members. The Team Redstone CMD Network is comprised of key stakeholders across Redstone to ensure that GFEBS implementation and transition occurs smoothly, efficiently, and flawlessly. The Team Redstone CMD Network Members serve as the change agents and communicators. The Team Redstone Leadership selected individuals to serve as our CMD Network Members with experience in the areas that will be affected by the change. The Team Redstone CMD Network Members guide, motivate, coach, coordinate, and communicate the change.

Team Redstone understood that full benefits could not be realized until all of the stakeholders were unified and working together to foster change with a vision of successful implementation. From the vision that no one organization at Redstone will be working alone, an Executive Steering Committee was formed. The Executive Steering Committee provides oversight, set the overall direction, and collaboratively established the implementation goals for Team Redstone. The Executive Steering Committee is comprised of Mr. Ronnie Chronister- Deputy to the Commanding General, AMCOM Life Cycle Management Command (LCMC); Mr. Rusty Weiger-Deputy, PEO Aviation; Mr. Barry Pike-Deputy PEO Missile & Space, and Mr. Curtis Clark-Deputy to the Commanding General, US Army Garrison. The Executive Steering Committee is actively engaged in helping to resolve all issues and is committed to ensuring that the interests of each gaining organization at Redstone are taken into account. Under the direction of the Executive Steering Committee, the GFEBS Transition Office (GTO) was established to act as a collaborative team to serve as a conduit between PMO GFEBS and Team Redstone to help facilitate and coordinate the three critical elements that drive our site readiness activities.

User Assignment



The next element, the User Assignment process is a major process that is critical to successful implementation. During the User Assignment process, we assigned profiles to the end-users, so they can perform their duties for the Wave 4 Go-Live. In this process, we learned that there was not a one-to-one relationship between the User Assignment roles and our current positions. The GFEBS transactions did not mirror our current business processes. A current role today was mapped to multiple User Assignment roles. We also learned that all the key processes and transactions which would impact the end-users were not clearly understood. The User Assignment roles did not clearly define what the end-user did today and how they would perform their functionality in GFEBS. One end-user could have as many as 15 roles. Two of the greatest challenges the GTO and SRT members faced are getting the end-users to embrace the GFEBS solution and to clearly

show them how they will be affected by the GFEBS solution. The feedback is resistance to change. There is anxiety that has resulted in stagnation and a fear of failure. However, the GTO and many of SRT members view the resistance to change as a learning process. To remedy the resistance to change, the GTO and the SRT members communicate across Team Redstone by sharing information and creating awareness of the site readiness activities. We are building a unified communication approach. Our Team Redstone Executive Steering Committee is aligned and committed to speaking from one voice and not mixing messages. The adversity is an experience that will lead to improvement for us in our full implementation in Wave 8 to Team Redstone.

Training



The last but most crucial of the three elements is training. Training can be the downfall of the site readiness activities. If the end-users are not role mapped properly, the training program can be misaligned and repetitive. A recurring theme that has been echoed through the gaining organizations is the legacy business processes have not been fully documented and the gaining organizations have not been provided with the big picture. Therefore, many of end-users are not comfortable with their User Assignment roles in order to Go-Live in Wave 4. The end-users want to be prepared for the transition to the GFEBS solution. The end-users are requiring a more in-depth explanation of the GFEBS processes. The end-users need to know more than just how to operate the system. The GFEBS Deployment Team must ensure that type of job processes the end-users can expect to perform are adequately addressed in the course material.



Successful GFEBS Implementation



It seems that many gaining organizations measure the key to success is meeting the Go-Live date. However, meeting the Go-Live date is a small part of successful implementation. Successful GFEBS implementation is dependent on a team effort, with strong partnership, and a shared commitment for success. The GFEBS implementation process is a huge commitment for the gaining organization which will take careful planning, effective communication, execution, and management of the site readiness activities. Without a team effort, you will not be successful. Partnership with PM GFEBS will be required to maintain team cohesiveness. Successful implementation cannot occur without a well-planned, well-executed change management strategy. Change management has been woven into the fabric of the elements that drive the site readiness activities. The road ahead is bumpy, as well as busy. Patience will be required.

The Road Ahead-Lesson Learned from the Trenches

- Select members to the SRT, who will be involved, empower, guide, motivate, coach, coordinate, and communicate change to ensure consistency and unification.
- The SRT meetings, planning sessions, workshops, briefings, and teleconferences, provide essential strategic communication needed to complete the site readiness activities.
- Give the SRT time and authority to be committed to the success of the project. The SRT will be fully engaged throughout the project.
- Establish an Executive Steering Committee made up of key senior executives who are committed to the project. They set the tone and the example for the rest of the organization.
- The monthly Site Status Report is the critical tool for documenting and tracking site readiness activities. Any issues you may encounter during pre-deployment or the site readiness activities should be documented on the monthly status reports. This report has the attention of all Senior Executive leadership who are involved with successful GFEBS implementation.
- Identify the current legacy systems duties, roles, and assignments.

- Form a team to do a reverse engineering process that will result in a crosswalk of job processes the end-users can expect to perform with GFEBS user assignment roles.
- Examine the new business processes inherent in GFEBS to make sure that the role mapping reflects roles and responsibilities with the GFEBS end-to-end processes.
- Be pro-active in the training. Train as though you are depended on it. Training is the key to successful GFEBS implementation.
- Use your Power Users and Training Coordinators as Trainers to customize training to the actual job processes and the type of job processes the end-users can expect to perform. Conduct in-house training by providing step-by-step cheat sheets.
- Establish a scorecard that will enable your organization to assess whether the end-users are able to use the GFEBS solution as it was intended.
- Consider and plan for the long-term implications of the GFEBS solution to your organization. Consider your resources for legacy systems and GFEBS operation and support.
- Take into account, everyone engaged in the site readiness activities will be INCREDIBLY BUSY throughout the duration of the project.

About the Author:

Felicia Williams, DBA is currently assigned as the Deputy Director of the Team Redstone GFEBS Transition Office, Redstone Arsenal, AL. Her primary areas of financial management are financial business application systems. Dr. Williams graduated from Bellevue University, in Omaha NE with a Bachelor of Science degree in Business Administration. She earned a MBA degree from Texas A & M. She achieved a Doctorate of Business Administration degree from Argosy University. She is Army Acquisition Corps certified in Business Cost Estimating and Financial Management. She also works as an inspirational speaker and writer. Her published work included a book, A Woman on Faith. She is currently working on her second book with plans to have the book published by the summer of 2011.

active duty Mr. Watkins was Chief Operating Officer for a private sector firm in Charlotte, NC prior to a six year term as the Chief Financial Officer in the private sector in Columbus, Ohio. He returned to government service in 2006 with DFAS followed by duty as Chief of Staff at the Family and MWR Command, in Alexandria, Virginia.

Mr. Watkins' educational background includes a B.S., Business Administration (major in Accounting) from The Ohio State University; MBA from Syracuse University; and a graduate of the South Carolina Executive Institute, the Federal Executive Institute, the Industrial College of the Armed Forces and the Army Command and General Staff College. Mr. Watkins has been a CPA since 1980

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Army National Guard Strategy and Status for Implementing General Fund Enterprise Business System (GFEBS)

By COL Patricia O'Connell, CPT Stephen Bossier and Ms Heather Frazier

At the end of the second week of September 2010, the last Army National Guard (ARNG) participants in the General Fund Enterprise Business System (GFEBS) – Wave 6 – site visit boarded their planes in Orlando, FL, bound for home. This marked the successful end to another piece of the year-long, multi-layered process of training the ARNG staff at 49 States and Territories for GFEBS “go-live” on 1 July 2011. Five other States and the headquarters will have implemented GFEBS prior to July 2011 during GFEBS Deployment Waves 2-5.



The change management process consists of eight different major events:

- Change Management and Deployment (CMD) Kick-off Conference: 2-4 June 2010
- Power User Training, Session 1 and Session 2: 7 June – 16 July 2010 and 28 February – 1 April 2011 respectfully

- Site Visits: 13 July – 10 September 2010
- Change Discussion Workshops for Supervisors: February 2011
- Cost Object Structure Development
- Computer-Based Training (CBT): Begins 3-4 months prior to go-live
- Instructor-Led and virtual Instructor-Led Training (ILT and vILT): Begins 2-3 months prior to go-live
- Disbursing Training: Date TBD.

Though the ARNG and the GFEBS Project Management Office have worked together to field an executable training strategy, each event is packaged with its own unique challenges.

In the spring of 2009, the ARNG's Resource Management Training Center (RMC-TC) was tasked to manage the training strategy and oversee five primary and five secondary Regional Training Coordinators (RTCs) from each of the United States Property and Fiscal Office (USPFO) regions. The RTCs work with the 49 State Training Coordinators (STCs) and their alternates within their respective regions. RMC-TC serves as the POC for each training event, acts as the communication hub between the States and GFEBS and ultimately assigns CBT and ILT/v-ILT course completion credit to each end-user. The RTCs select and secure training locations and equipment for training, and monitor and report registration and attendance at each event. Finally, the STCs are the liaisons for their end-users; they assist the RTCs in securing training locations and equipment and ensure each person completes their required training on time. This framework was communicated to each State in April 2010 during the National Guard's annual Professional Development Institute (PDI).

The first major event, the CMD Network Kick-off Conference consisted of three days of GFEBS exposure for 98 personnel, two from each State. These personnel represent the changes champions and serve as the main points of contact within their States. The CMD Network Kick-off was followed by the first of two Power User Training sessions where 318 ARNG full-time personnel began their journey to becoming Subject Matter Experts (SMEs) in their business process areas. Next, there was the Site Visit, which is the main focus of this article.

The “Site Visit” was developed early in the GFEBS fielding plan as an event designed to begin the change management process for the Active, Guard, Reserve organizations. The purpose of the Site Visit is to prepare each implementing site for “go-live” through overview briefings and key business process workshops. The Site Visit consisted of GFEBS personnel coming to the sites

and introducing leaders, managers and end-users to GFEBS goals, the implications to their organizations, events and timelines and to begin the user assignment process. This setting was practical for the first five States and the headquarters (Waves 2-5) and took place in intimate, one-on-one meetings between the organizations.

However, replicating the event 49 times in each of the remaining States and Territories was not practical. Armed with that knowledge, the ARNG leadership made the decision to hold regional site visits where the States within a region would travel to a pre-designated site within that region to meet collectively with the GFEBS team.

Logistical and cost challenges then proved too great and RMC-TC decided to have each region travel to a central location and major airport hub for the collective site visits and Orlando was chosen. Over a nine week period, approximately 1,300 personnel (about 150/week) attended the training at a savings of approximately \$2.0 million to the ARNG.

At most site visits, the receiving locations are introduced to end-user roles across the six GFEBS business process areas and provided with the tools necessary to begin the role mapping process for their personnel after the event. However, prior to arriving in Orlando, the States were instructed to bring a list of their full-time employees. Through a process of elimination at the Site Visit, they removed the names of people they knew would not have roles within the system. Most States looked at their current Automated Funds Commitment and Obligation System (AFCOS) users and their States' DA Form 3953 purchase requisition processes to make these decisions. Another helpful instruction was to include anyone who currently makes resource management decisions to include personnel from the USPFOs, Facilities Maintenance Offices, Logistics, Human Resources, etc. The expectation was for each State to send 30 of their best and brightest leaders and representatives from each division, directorate and command to



complete the task because of the widespread impact GFEBS will have on every State.

The Site Visit agenda consisted of lectures on the GFEBS overview and implementation strategy, a system demonstration and lessons learned from Kentucky, which was the first State to field the system. However, the most important blocks of instruction were the introductions to the business processes and roles associated with each, instructions on assigning the roles and the individual State break-out sessions. In the sessions, the State teams had the opportunity to fill out their templates and assign the 63 roles

(available to the States) to their end-users -- with the help of the ARNG and GFEBS SMEs in attendance. In the end, each State successfully submitted their 80%-90% role mapping solution to the headquarters for review, analysis and consistency. Clearly, the lesson for other organizations is to capitalize on the Site Visit by directing their staff to use the working sessions as intended – to identify most roles with the on-site assistance of the GFEBS team.

Currently, each State is working with the GFEBS User Assignment (UA) Team to complete their role mapping, which is to be completed by November 2010. Each State's User Assignment Coordinator is in constant contact with the GFEBS Team to help them achieve their 100% solutions by the due date. With this information, the GFEBS team can compute the type and number of courses overall and the ILT/v-ILT course for each region.

As discussed, the Site Visit is only one piece of the training strategy in which the Wave 6 States are involved. Next they will participate in the Change Discussion Workshops. These workshops are designed to prepare supervisors to discuss the implication of the new GFEBS environment with their employees and to provide supervisor with tools they will need to properly facilitate this important discussion.

Additionally, Power Users will attend another week-long session of training, which provides them with cradle-to-grave transaction scenarios relevant to the ARNG work environment. Regional cost management sessions are also being set up where participants will receive an introduction to cost accounting and work with the office of the Deputy Assistant Secretary of the Army, Cost and Economics (DASA-CE) teams to create their cost structures based on a model from States which are already live in GFEBS. Finally, CBTs, ILTs/v-ILTs and disbursing training will be provided to end users based upon their role assignments in GFEBS. Because the training is mandatory for system access, it is imperative that everyone attend the training when it's offered and support the implementation process.

As our motto is,
**“The National Guard:
Always Ready,
Always There.”**

Time is short and moving quickly; training events are constantly being planned and attended. The ARNG understands the task at hand and continues to meet the challenges as a Team. As our motto is, “The National Guard: Always Ready, Always There.”

About the Authors:

Colonel Patricia R. O'Connell, Special Assistant to the Comptroller of Army National Guard.

Colonel Patricia R. O'Connell is a 1981 distinguished military graduate of University of Minnesota, with Bachelor of Science degree in Accounting. She is completing the final two classes required for the Master of Business Administration. Her military education includes the Finance Officer Basic and Advanced Courses, the Army Command and General Staff College, Defense Financial Management Course, and Army Cost Management Course.

Colonel O'Connell served in a wide variety of assignments to include United States Property and Fiscal Officer, Minnesota; Assistant United States Property and Fiscal Officer, Minnesota; Commander, 147th Finance Battalion, Minnesota. She assumed her current assignment as the Special Assistant to the Comptroller of Army National Guard on July 1, 2007. Her primary responsibilities are to implement IPPS-A and GFEBS to the Army National Guard.

Colonel O'Connell's awards and decorations include the Army Cost Management Certificate, Certified Defense Financial Manager (CDFM), Minnesota Medal for Merit, the Army Commendation Medal, the Army Meritorious Service Medal with Oak Leaf Clusters, and the Parachutist Badge.

CPT Stephen Bossier is currently assigned in an Active Duty Operational Support (ADOS) status to the NGB, Army Directorate Comptroller Division Resource Management Training Center as a GFEBS Integration Officer. CPT Bossier is the GFEBS Training Coordinator for the ARNG Wave 6 integration of 49 locations. This is the largest integration of sites going "live" with the Army. He has assisted with several resource management classes since June 2009 as well as teaching Cost Management to the ARNG. CPT Bossier is a member of the Arkansas Army National Guard. His MTOE/TDA assignment is with the 233rd Regional Training Institute as the senior instructor for OCS. CPT Bossier served 5 years active duty in the United States Marine Corps before joining the Arkansas Army National Guard in October 2001. He has held several positions in the Arkansas Army National Guard to include Commander of the Detachment 1 of the 1st of the 206th Field Artillery and Unit Commander of the Installation Support Unit at Camp Robinson. He earned a Bachelor of Science degree in Accounting from Harding University in Searcy, Arkansas. He is a Certified Public Accountant and was a partner in a Little Rock Accounting firm with more than 11 years of Public Accounting Experience. CPT Bossier's military education includes: Field Artillery Officer Basic Course, Finance Captains' Career Course, and the Army Basic Instructor Course.

Ms Heather D Frazier works for TCI as a Contractor in the Army National Guard's Comptroller Division during their transformation to the General Fund Enterprise Business System (GFEBS). Prior to working for TCI she was a Contractor at the Defense Logistics Agency (DLA) for over six years as a financial and budget analyst for the Information Operations Directorate (J-6). She also worked on various projects including the Product Data Management Initiative (PDMI), the Alaska RFID Initiative and the Integrated Data Environment/Global Transformation Network Convergence (IGC) Program. She has a Bachelor of Business Management from Carson-Newman College in Jefferson City, TN, and a Master of Business Administration from Marymount University, in Arlington, VA. She is certainly working toward her CDFM.

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EagleCash™ Continues to Soar!



By Charles (Tony) Taylor

What is EagleCash you say?

The EagleCash Stored Value Card is a cash management tool designed to support U.S. military personnel deployed in combat zones and on peace-keeping missions. The program, which improves convenience for Soldiers and other authorized personnel, was developed and is managed jointly by the U.S. Army, U.S. Air Force and U.S. Department of the Treasury, Financial Management Service (FMS).



The Treasury, and the program as a whole, is supported by the Federal Reserve Bank of Boston (FRBB) as the fiscal agent that processes all financial transactions through the Automated Clearing House (ACH) system, manages asset and equipment services and provides a Customer Service Center (CSC). This close cooperation and partnership with the various government agencies is designed to ensure cardholders receive the operational excellence they deserve!

Another key partnership within the program is the fantastic support provided through the Defense Finance and Accounting Service (DFAS). EagleCash cards are issued at selected DFAS operated Defense Military Pay Offices (DMPOs) and pre-deployment Soldier Readiness Processing (SRP) sites in the U.S. Finance Offices in contingency areas of operation also maintain card issuance capabilities where the program has been deployed to ensure everyone in the theater of operation has the opportunity to receive and use the card.

How is EagleCash used on the Battlefield?

The program uses smart-card technology and off-line batch processing to reduce the amount of U.S. currency in circulation overseas, and to take workload out of the base Finance Office, thus freeing up military personnel for other essential duties. EagleCash cards are a type of payment card referred to as Stored Value Cards (SVC) and can interface with automated Kiosk devices located at convenient locations on the camp/base, which allow enrolled cardholders self-service access to funds in their U.S. based checking or savings accounts. Funds on the card can be used to purchase goods and services at the Post Exchange or Base Exchange, Postal facility, and most concessionaires on base. Each EagleCash Kiosk transaction reduces Finance Office accountability and workload, and saves Servicepersons time and money, as there are no fees associated with use of the card!



The Kiosk has a "Smart Card" reader that prompts the cardholder for a Personal Identification Number (PIN) and reads data on the chip to access the banking information provided when the card was issued. Cardholders select the type of transaction they want to perform and the amount of funds to transfer (funds can even be returned back to their bank account from the card). The card is re-valued at the Kiosk and is ready for immediate use. Funds will be debited/credited to the card's U.S. designated checking/ savings account. Receipts are also available for all transactions.

When a cardholder needs to use his EagleCash card to make a purchase on base, they insert the EagleCash card into the store Point of Sale (POS) terminal when instructed to do so by the cashier. The available balance on the card is displayed on the terminal. The cashier enters the purchase amount into the terminal; the customer enters their PIN and confirms the amount of purchase to approve the sale. Within seconds, the value of the purchase is deducted from the card, the new balance is displayed on the terminal, and the card is released.

So, is EagleCash Safe to use?

Security is one of the great advantages of the EagleCash card. The cards use multi-layered, integrated chip circuitry to control access to funds. This technology is more secure than the mag-stripe technology used to authenticate credit and debit card transactions.

The card reader devices (Kiosks and POSs) are also protected by advanced cryptographic technology (industry standard "Triple DES" encryption) which ensures the card is valid and the balance is accurate. Both the card and the user can be authenticated using a combination of encrypted security "keys" and user PIN. If a card is lost, it can be "hotlisted" which tells card-accepting devices the card has been cancelled. Information stored in the EagleCash system permits value to be restored to a lost card. So EagleCash is safer and certainly more secure than carrying cash!

Where is EagleCash?

EagleCash has been in existence since 1999 where it was first piloted and later launched at Camp McGovern, Bosnia...where the original plan was to implement the old Viet Nam era Military Paper Certificates (MPCs)! With the latest deployment supporting the U.S. Air Force in Oman, the program can now be found on approximately 43 U.S. military installations in twelve countries around the world:

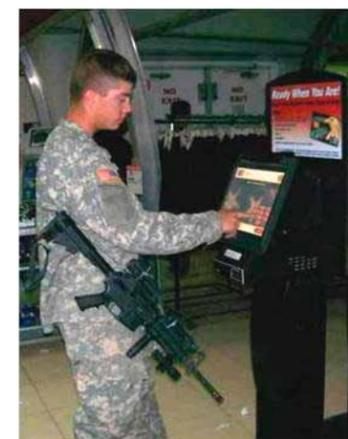
To date (as of September 2010), over 950,000 cards have been issued and have been used to process 72 million electronic transactions valued at over \$3 billion...yes, Billion.

Afghanistan • Germany • Honduras
Iraq • Kosovo • Kuwait
Kyrgyzstan • Oman • Qatar
Saudi Arabia • United Arab Emirates (UAE)
United States (21 Installation SRP Sites)

So, what's new with EagleCash?

Over time, the program has implemented many new upgrades and routine releases to software to ensure the system integrity remains relevant and up to date with industry standards and compliance. Some of the recent and upcoming program improvements include the PIN on POS, deployment of the EagleCash Sustainment Team, implementation of the Kuwait Equipment Depot (KED), and planned deployment of new Kiosk and POS models with LAN capabilities for more expedient, reliable and secure processing of transactions.

EagleCash has become a "core" financial application thus making it a mission critical tool per the Army Field Manual, FM 1-06, and Financial Management Operations.



Challenges with extreme operating environments, high transaction volumes and off-line processing have driven the need and development of an OCONUS sustainment function. Thus, in 2009 the EagleCash Sustainment Team was hired, trained and deployed. These committed professionals are the subject matter experts in the field helping to reduce communication errors, distance associated issues and helping to strengthen the partnership and trust between all departments/agencies involved by providing "real-time boots on ground" support. The team of five Treasury employees are embedded with U.S. Financial Management units across the CENTCOM AOR, but have purview over the program as far

reaching as Germany, Kosovo, Saudi Arabia and other locations where we have troops deployed. Currently, these prior service FM Leaders are serving in Iraq, Afghanistan, Qatar and Kuwait assisting the 326th Financial Management Center (FMC), several Financial Management Companies (FMCo), and their forward deployed Detachments to improve service response time, conduct preventive maintenance, provide (re)training when necessary and optimize operations.

Another recent challenge faced with the drawdown of forces in Operation New Dawn (OND) and the surge in Operation Enduring Freedom (OEF), was how to expeditiously manage the large amount of EagleCash equipment flowing out of and into those Theaters of Operation. The solution was implemented with the stand up of the EagleCash Kuwait Equipment Depot, or KED. The KED was established in March 2010. The first of its kind in theater, the KED provides in-theater repairs for all EagleCash equipment. It eliminates shipping 80-90% of EagleCash equipment to the Federal Reserve Bank of Boston (FRBB) for repairs and refurbishing. Having the KED tech service support (FRBB Employees) on-ground provides faster integral finance support in theater. Prior to the KED, all EagleCash equipment had to be shipped stateside and the delay added 5 to 8 weeks to the process. Now with the KED on site, equipment can be turned around at Camp Arifjan.

The program has also realized the need for new and improved technology to replace aging devices that have been operating in

very harsh, demanding environments for close to a decade in many areas. With the purchase and deployment of new systems and equipment this year, the program will continue to soar to new heights realizing new capabilities and functionality. The new Kiosks are more robust, self contained and will offer LAN capability for settlement and software upgrades. The new POSs are also more up to date with industry standard functions and are more structurally sound to survive the rugged settings in which they will perform.

With all of the vast improvements and deployments of new technology come substantial benefits to our Forces. Listed below are just a few of the paybacks EagleCash has assisted in accomplishing:

- Increased Force Protection
- Reduced U.S. Currency in Theatre
- Reduced Number of Casual Payments
- Reduced Cash Collection Vouchers
- Suspense Accounts Reduced
- Cash Holding Authorities Reduced
- Reduced Accountability and Losses of Funds
- Reduced Personal Checks; Reducing Float
- Improved Internal Controls
- Reduced Man-hour Requirements
- Automated Business Practices



What's on the Horizon?

Lastly, as the program continues to evolve and improve, the best source for suggestions and improvements come from the FM Community and cardholders alike. EagleCash recently completed a series of customer satisfaction surveys to solicit input from all users and cardholders on "How we're doing". A follow up article will share those suggestions and comments and will provide other updates...as EagleCash continues to SOAR!!

For more information on EagleCash, please visit the Army Knowledge Online (AKO) EagleCash Homepage or the U.S. Treasury website at the links below.

<https://www.us.army.mil/suite/page/387344>

<http://www.fms.treas.gov/eaglecash/>

About the Author:

Mr. Charles (Tony) Taylor is an EagleCash Financial Analyst at the U.S. Army Financial Management Command (USAFMCOM). "Following retirement from the Army Finance Corps in May 2009, Mr. Taylor held a brief position with the U.S. Treasury where he hired, trained and deployed the EagleCash Sustainment Team. Mr. Taylor has been with USAFMC since July, 2010 and is responsible for the day-to-day global operations and support of the Army EagleCash program."

- RM -

GFEBS System Implemented at Arlington National Cemetery

By Sherry Love



Immediately upon appointment as the Executive Director of the Army National Cemeteries Program, Ms. Kathryn Condon identified a lack of financial accountability. Therefore, she worked with the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller), Mr. Robert Speer, to transition Arlington National Cemetery (ANC) to the General Fund Enterprise Business System (GFEBS) months earlier than scheduled. GFEBS is the Army's new financial and cost/managerial accounting system which processes and integrates financial management, cost management, real property and performance data into a single system.

When asked to do the impossible, to implement a system from start to finish in less than three months, team GFEBS stepped up, trained the work force, established cost centers, inventoried our property, and we went live on 1 October." - Ms Kathryn Condon

The GFEBS and ANC staffs sprung into action to ensure ANC could deploy GFEBS on time. In addition to the GFEBS and ANC staffs, the work to ensure a successful implementation included the cooperation and active support of personnel from Office of the Assistant Chief of Staff for Installation Management (OACSIM), Deputy Assistant Secretary of the Army, Cost and Economics and other command and staff elements. They added support of ANC to their

existing workload and ensured that crucial background data were provided and processes were established.

While ANC is a small organization in relation to other Army elements, there were many unique factors which require close coordination with Defense Finance and Accounting Service, the Army Budget Office, OACSIM and National Capital Region Contracting Center. Some of these unique factors include no-year funding, acceptance of gifts and donations, and real property attached to a nearby installation. To ensure ANC's real property converted properly into GFEBS, OACSIM coordinated a 100% real property inventory and provided an experienced real property specialist to update and add real property records prior to implementation.

This hard work ensured ANC deployed GFEBS on 1 October 2010. The new system will provide accountability and auditability to ensure ANC can certify its fiscal year 2011 year-end financial reports, which could not be done for fiscal year 2010. The deployment of GFEBS began the process of establishing transparency and accountability for all ANC operations.

"I want to personally thank, Mr. Bob Speer, Ms. Kristyn Jones, and Team GFEBS for providing Arlington both accountability and auditability where none existed before. They proved the adage - never say never!"

- Kathryn Condon

About the Author:

Ms. Sherry Love is the Budget Officer for the Arlington National Cemetery (ANC). She is responsible for the execution of the ANC and Soldiers' and Airmen's Home National Cemetery budget. Prior to joining the ANC in 2010 as the Budget Officer, Ms. Love served as the Chief, Resource Management for Army Management Staff College with responsibility for developing and executing the AMSC budget. From 2004 - 2008 Ms. Love served as a Budget Analyst within the Army Acquisition community. From 1999 - 2004

Ms. Love served in both administrative and budget/program analyst positions with the Defense Threat Reduction Agency. Ms. Love is pursuing a Bachelors degree in Business Management with a certificate in Acquisition from the University of Management and Technology; Ft. Myer, VA. She is certified Defense Acquisition Workforce Improvement Act level III in Business, Cost Estimating and Financial Management from Defense Acquisition University.

- RM -



The Innovative Edge

By Dr. Wayne Applewhite

As followers, we have all looked up to someone in a leadership position and held that person in high esteem. We watched them in 'action' as they navigated successfully the challenges of the day. We observed them as they encountered disgruntled customers (internal and external) and turned a potential 'powder keg' into a worthy resolution. We watched them when they did not know they were being watched; and many of us were not disappointed.

The successful leaders (that we watched) clearly set the example and reassured us that doing the right thing (even if at the time the decision was unpopular) was not only the correct approach, but it was truly the only ethical and 'good business sense' approach.

The big question for you, "Who is watching you...and what are they witnessing?"

Until the next time; Lead on!

Dr. Applewhite is co-founder of the leadership development firm, Just Leadership, LLC, and an Adjunct Professor for Boston University. Please visit his website: www.justleadership.net and his Leadership Blog: <http://wayneap.wordpress.com>. If you have a comment or question, you can also drop him a line: wayne@justleadership.net. – Thank you!

GFEBs Operations and Support

By Elise Steffany

The GFEBs Project is committed to providing the Army with a system that meets the congressionally mandated auditability requirements and providing Army personnel with the support they require. The GFEBs Operations and Support (O&S) core objective is to satisfy end users within performance levels and provide timely support and excellent customer service. Consequently, the GFEBs O&S includes a Helpdesk and functional support staff. The mission of the GFEBs Helpdesk is directly in support of end user and ensures that the system runs effectively by tracking issues and making updates as needed.

The Helpdesk is comprised of three levels or "Tiers" of support. Tier I, typically the first level of support, identifies, records, assigns priority and tracks the progress of incoming help requests, or "tickets." The two primary avenues of reporting issues to Tier I are via phone at (866) 757-9771 or via email to the gfebs.helpdesk@accenture.com. If unable to resolve a ticket, Tier I passes the ticket to Tier II, which is organized into two components: Tier II Direct Support (TII-DS) and Tier II General Support (TII-GS).

Both TII-DS and TII-GS include centers of expertise established for each Major Army Command (MACOM), Defense Finance and Accounting Service (DFAS), Army National Guard (ARNG) and Army Reserve (USAR). The intent of the split within Tier II is to have a blended team with expertise across the Army and DFAS to ensure all business processes are centrally controlled and that the GFEBs' "one-Army" solution is maintained.

TII-DS includes field-level experts who can answer questions on how to operate in the system, where to get information on operating in the system, and how to review specific business processes. This portion of Tier II is generally the first stop for questions and support passed from Tier I. If TII-DS cannot resolve a ticket, then it is passed along to TII-GS.

TII-GS is an extension of the Project Management Office and is comprised of experts on both GFEBs and Army or DFAS business processes. The job of these experts is to answer questions that TII-DS is unable to answer and to train TII-DS members. TII-GS has the responsibility to ensure tickets are worked to full resolution which could include working directly with

users, receiving guidance from oversight bodies, or assigning to the Tier III team for system fixes. These personnel then review recommendations from Tier III on the type of fix to incorporate, perform testing and provide approval of applied changes to the GFEBs system. Due to the nature of the relationship between TII-GS and Tier III, there is a correlation of the number of personnel assigned to Tier III to the TII-GS staff.

Tier II

The Tier II (Level 2) team consists of specific skills in account management and functional support. Responsibilities include:

- Functional and business process experts
- Work with users as needed
- Analyze and recommend business process changes
- Participation in testing and regression of applications
- Conducting periodic reviews of unknown underlying causes of incidents
- Determine and document "root causes" of problems by performing trend analysis
- Properly documenting the resolution of incidents
- Escalate to Tier III
- Look to see if a solution or workaround is already available.
- Develop new job aids and support training

TII-GS

TII-GS includes dedicated staff to resolve Functional/Business Processing tickets or enhanced capabilities. TII-GS provides the functionality to encompass all GFEBs business processes, SAP modules and Business Intelligence usage. Current Modules and business processes include:

- Financial
- Funds Management and Budget Formulation
- Cost Management (Includes Time & Attendance, Payroll processing and travel processing from external sources as well as Activity Based Costing functionality within GFEBs)
- Reimbursables and Debt Management
- Spending Chain
- Real Property Inventory
- Real Property Maintenance/Project Maintenance
- Asset Management
- Environmental Liabilities

Significant issues raised as a ticket that cannot be readily categorized and prioritized may be escalated to the Director of Operations who may then direct it to higher management including one of the oversight bodies for GFEBs: the Council of Colonels (CoC), Executive Steering Committee (ESC) or the Business Process Owners as required.

The Helpdesk Team includes permanent and rotational personnel. The permanent team represents the specific continuous expertise required to answer questions about the business processes, to evaluate consistency across the MACOMs, and to have knowledge about the system itself. There are opportunities for individuals from gaining organizations in the field to receive on-the-job training in O&S at the GFEBs Office in Kingstowne, VA. Several of the rotational personnel on the Helpdesk Team took this opportunity to learn about GFEBs, assist O&S to support the field and gain valuable knowledge to take back to their Commands or Organizations. If you are interested in learning more about these opportunities, contact your headquarters.



About the Author:

Ms. Elsie Steffany is the Director of Accounting and Finance Oversight responsible for the integration of financial systems, business processes, accounting policies and procedures for the General Funds Business Systems. She is also responsible for the oversight of finance and accounting support provided by the Defense Finance and Accounting Service network. Ms. Steffany has over 20 years of DoD Financial Management experience including six years with the Office of the Deputy Assistant Secretary of the Army (Financial Management and Comptroller) Financial Operations. Ms. Steffany holds a Bachelor of Science Degree in Business Management from Hawaii Pacific University and a Master's of Science degree in Accounting Information Systems from Strayer University. She is a Certified Government Financial Manager.

– RM –



Lets Share Good Ideas

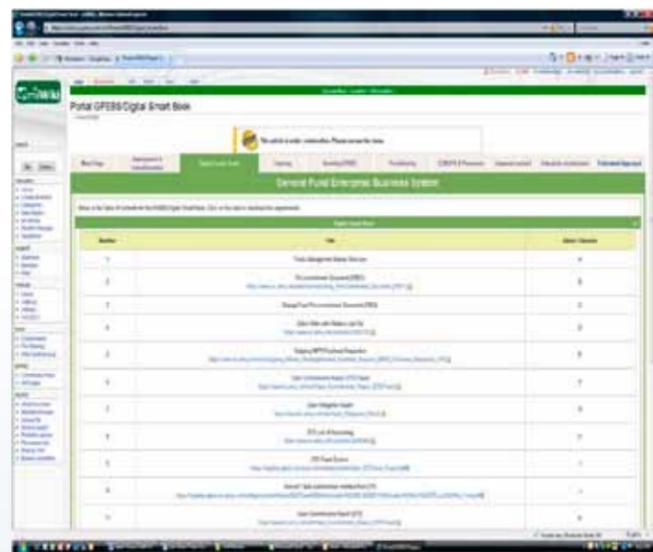
The very first organization to Go-live with GFEBS was the Installation Management Command (IMCOM) Garrison at Ft Jackson, followed by IMCOM Garrisons at Ft Benning and Ft Stewart. Mr. Al Cato was in the HQ, IMCOM, Resource Management, Financial Operations office at the time and involved with these early implementations. Al is now a Staff Accountant with IMCOM Europe Region. Al provided helpful crosswalks from the legacy to the GFEBS environment that should be useful to other GFEBS users.

The GFEBS project is always interested in these sorts of practical aids and encourages users to share their suggestions at



<https://wiki.kc.us.army.mil/wiki/Portal:GFEBS>.

Click on the Digital Smart Book tab – the STANFIN to GFEBS Process Map Crosswalk Guide is item Number 16.



Provided by the Deployment and Transformation General Fund Enterprise Business Systems (GFEBS) Team



Tips from Current GFEBS Users

By Barry Hoffman

TIP FOR FUTURE USERS:

“Remember that GFEBS does not replace or change your internal processes, only the order in which you perform them.”

From Ms Bonnie S. Crook, Business Operations and Integration Division, DPW, IMCOM Garrison Ft Stewart

TIP FOR FUTURE USERS:

“Understand the significant issues (pre and post Go-live) from previous deployment Waves and ensure that you minimize or eliminate those issues for your future Waves. Capturing and communicating lessons learned and past experiences will go a long way to achieving this.”

Source: Mr Barry W. Hoffman, Director, Finance and Accounting, DCS G-8, HQs TRADOC

TIP FOR FUTURE USERS:

“Understand the complexities and challenges associated with contracting from the initial Purchase Requests, to the GFEBS-Standard Procurement System (SPS) interface with contracting and the Purchase Orders processes.” “. . . Communicate and work with your local contracting support office as early as possible prior to Go-live.”

Source: Mr Barry W. Hoffman, Director, Finance and Accounting, DCS G-8, HQs TRADOC

TIP FOR FUTURE USERS:

“TRADOC HQs developed a Mentor Program that linked our “live” GFEBS organizations with our future Waves. Using both our GFEBS SME and Power User assets in the Mentor Program allowed pre-deployment organizations to gain insight, training, and on-site support from their fellow TRADOC schools/activities.”

Source: Mr Barry W. Hoffman, Director, Finance and Accounting, DCS G-8, HQs TRADOC

TIP FOR FUTURE USERS:

“Take the time to learn and fully utilize the reporting capabilities in Enterprise Core Component (ECC) and the Business intelligence (BI) warehouse.”

Source: Mr Barry W. Hoffman, Director, Finance and Accounting, DCS G-8, HQs TRADOC

TIP FOR FUTURE USERS:

“. . . for a smoother Go-live, visit a live GFEBS location before deployment; complete all required training in a timely manner; understand and manage the civilian payroll process in GFEBS.”

About the Author:

Mr. Barry Hoffman assumed the position of Director, Finance and Accounting Directorate, Deputy Chief of Staff – G8, Headquarters, U.S. Army Training and Doctrine Command on 19 February 2008. He retired from active duty with the United States Army as a Lieutenant Colonel in November 2007 after completing twenty-one years of service in the active Army and six years of enlisted service with the New York Army National Guard. He received his commission through the Army ROTC program as a Distinguished Military Graduate in 1986 and holds a Bachelor of Arts degree in Business Administration from Hofstra University and a Masters Degree in Management Information Systems from Auburn University. His military education includes the Finance Officer Basic and Advanced Courses, the Combined Arms and Services Staff Course, and the Army's Command and General Staff College. – RM –



Opportunities to Excel in the Cost Conscious Army

By LTC Karl Lindquist and Mr. Christopher Lyew-Daniels

The writing is on the wall - our Army is approaching a resourcing crisis that cannot be ignored. While our requirements continue to expand, it is clear that our current budget levels are not sustainable in this era of constrained resources. Congress continues to push for deeper cuts in the Defense Budget that accounts for almost 56% of all discretionary spending within the federal government. The Secretary of Defense is leading the fight for increased efficiency and aims to eliminate \$100 billion in wasteful spending over the next 5 years. The Secretary of the Army has stated that the Army will reform its requirements and resource processes by establishing one that is more responsive and realistic, while inculcating a cost culture that incentivizes good stewardship. Within the past year, new directives require Army organizations to submit a thorough cost-benefit analysis (CBA) for each unfunded requirement, and new or expanded program proposal. We're now hearing discussions about rewarding commanders and senior leaders who can accomplish the mission with fewer resources, something that was largely unheard of in the past. Yes—the Army is serious about cutting costs and increasing efficiency. Is your organization prepared to join this fight? Do you have the expertise in your office to prepare quality CBAs that can address all the benefits, tradeoffs, alternatives, second and third level effects and present a strong “value proposition” that clearly states how the combined benefits more than justify the total cost of your requirements? Fortunately, there are some new and emerging training opportunities and tools that will set the conditions for a successful and sustained cost culture within our Army.

Cost Management Certificate Course (CMCC)

Inculcating a cost culture within a 235-year old organization comprised of 1.4 million Soldiers and civilians and a \$240 billion budget is no easy task; however, the Office of the Deputy Assistant Secretary of the Army (Cost and Economics) (ODASA-CE) is leading the charge. In FY10, ODASA-CE developed the Army Cost Management Certificate Course (CMCC) that is currently being taught at the Naval Postgraduate School (NPS) in Monterey,



California. CMCC is an intense 4-week resident graduate education course “designed to teach students how to manage Army business operations efficiently and effectively through the accurate measurement and thorough understanding of the ‘Full Cost’ of business processes, products, and services.” CMCC students learn about managerial costing, operations management, cost control, and organization development, while covering a range of skills and concepts to include: cost benefit analysis, cost accounting measurement variance analyses, capacity, bottleneck, cycle time, inventory, economies of scale, Dr. Dale R. Geiger’s “Leadership Driven Management,” and various communications techniques. In addition to earning 12 graduate credits, CMCC graduates are credentialed to be called the Assistant to the Commander for the Enterprise, or ACE. The ACE is a key advisor to the senior leader providing advice on matters pertaining to “cost management” within the organization. The ACE leads a staff of “costers” whose primary mission is to identify efficiencies that could be gained throughout the organization and present them to the leader for decision-making. Realizing the limited knowledge in cost management, the ACE is also responsible for teaching senior leaders about cost management principles and concepts so proper policies and controls can be emplaced. Organizations are highly encouraged to send their top quality personnel that are well positioned to influence an organization and carry out the ACE duties effectively.

New Cost Accounting and Management Courses

The U.S. Army Financial Management School (FMS) plans to implement two new cost accounting and management courses beginning in fiscal year 2012. The Principles of Cost Accounting and Management (PCAM) and Intermediate Cost Accounting and Management (ICAM) are currently being developed and will serve

as the “undergraduate” level courses to the CMCC, the Army’s capstone course. Interestingly, the former U.S. Army Finance School conducted cost accounting and management training until September 1992 when the Deputy Secretary of Defense directed DFAS to assume the accounting and cost mission for the Army. With the arrival of GFEBS, the Army once again has the responsibility for both accounting and management functions. PCAM and ICAM will address the educational shortfall in these vital FM capabilities. Both courses are 3 weeks in length and will be taught in residence at the Soldier Support Institute at Ft. Jackson, South Carolina. These courses will educate financial managers on the principles of cost accounting and management and are designed to teach theories, application, and concepts, outside of the GFEBS system process/input requirements. While not intended to teach the technical mechanics of GFEBS, they will provide the foundation necessary to leverage GFEBS tools and capabilities to their full potential, and develop FM leaders’ ability to think critically about controlling and managing costs. In addition, PCAM/ICAM aims to infuse a cost culture within our junior officer ranks and CP11 personnel. These courses will be implemented in conjunction with GFEBS full deployment (FD) date, currently 1 JAN 2012. PCAM will provide in-depth instruction on basic financial accounting, military accounting, and managerial cost accounting and focus on the basic mechanics. ICAM will build upon the PCAM foundational course, and introduce more advanced cost management topics with an emphasis on cost analysis and control.

The Impact of the General Fund Enterprise Business System (GFEBS)

GFEBS, the Army’s new web-enabled financial, asset and accounting management system, will standardize, streamline and share critical data across the active Army, the Army National Guard and the Army Reserve. A robust enterprise resource planning (ERP) tool, GFEBS brings the majority of Army financial management into a single system allowing the Army to assess performance and costs fully, empowering leaders at all levels to determine the true costs of operations. Prior to deployment, the Army GFEBS Project Manager (PM), along with DASA-CE, visit each scheduled GFEBS deployment site to gather information on the varying business areas and processes of each organization and use this information to accurately build cost hierarchies and capture relevant costs for each. This cost information is then loaded into the GFEBS system creating a powerful “GFEBS cost engine” that gives leaders the capability to do a myriad of cost reports and analysis by organization. When this powerful tool is fully fielded and mature, ACE personnel will have the capability

to do improved analytic work that ultimately will provide a true picture of costs of operations, organizations, products, and services. Combined with the theoretical foundations provided in PCAM, ICAM, and the CMCC, GFEBS is another critical tool new to the Army that the ACE can leverage to provide solid, relevant cost information so senior leaders can make exceptional cost informed decisions.

Conclusion

The Army continues to make positive strides in transitioning to a cost culture organization where senior leaders make better-informed decisions, not in spite of costs, but because of their awareness of true costs. We must successfully manage our Army as an enterprise to restore balance, and improve both the effectiveness and efficiency of the “Balanced Army of the 21st Century” and preserve our All Volunteer Force. CMCC credentialing—the ACE, PCAM/ICAM, and the robust capabilities that GFEBS provides, are three new critical tools the Army will have in its inventory to set the conditions, and advance to the “cost conscious” Army we need.

For additional information, the following links are provided:

GFEBS: www.gfebs.army.mil,

CMCC: <https://www.us.army.mil/suite/page/616700>.

Financial Mgmt. School: <https://cac.tkeportal.army.mil/sites/SSI/Schools/FMS/default.aspx>

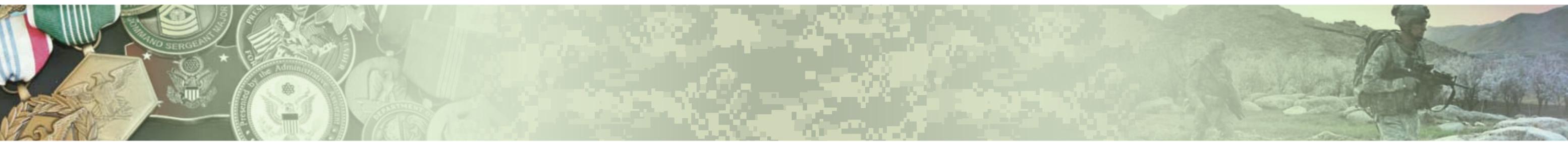
About the Authors:

Lieutenant Colonel Karl E. Lindquist is the General Fund Enterprise Business

System director at the Army Financial Management School at Fort Jackson, South Carolina. He holds a B.A. degree from Virginia Tech and an M.B.A. degree through the Army Comptrollership Program at Syracuse University. He is a graduate of the Army Command and General Staff College, the Cost Management Certificate Course, and is a Certified Defense Financial Manager.

Following 21 years on active duty as a financial management professional, Mr. Christopher F. Lyew-Daniels currently works as a financial systems analyst at the U.S. Army Financial Management School, Fort Jackson, South Carolina where he is responsible for GFEBS sustainment training development. He holds an MBA degree from Webster University and is a graduate of the Army Cost Management Certificate Course, Cohort 10-5.

— RM —



GFEBs: Separation of Duties

By Donald Friend



The General Fund Enterprise Business System (GFEBs) is the Army's new system to process financial, real property, cost management and performance data for decision support. The system provides Army decision-makers with relevant, reliable, and timely information. On 1 October 2010 GFEBs went live to over 5,000 new users, bringing the total number of users in the system to over 10,000 personnel at locations

throughout the continental United States—a significant step towards full deployment across the Army.

The recent deployment brings the Army closer to meeting congressional requirements to improve accountability and stewardship to the American taxpayer through the implementation of an auditable system of record. In order to meet these audit requirements, GFEBs must incorporate a structure of checks and balances, referred to in the system as Segregation of Duty (SoD) requirements.

GFEBs is a user-role-driven system, meaning that the role a user has in the system determines the types of transactions and reports that they are able to access. For example, in order to create Purchase Requisitions (PR), a user must have the role of PR Processor, but a different user must have the role of PR Approver to approve the PR.

SoDs directly relate to the type of role(s) that one person can be assigned in the system. The segregation, or separation, requires more than one person to complete tasks in the system, thereby reducing the potential risks associated with the tasks. These controls preclude errors or attempts at fraud or embezzlement from going undetected. Key duties such as authorizing, approving, and recording transactions; issuing or receiving assets; making payments; preparing and signing checks; certification of funding; and reviewing or auditing need to be assigned to separate

individuals to minimize the risk of loss to the government to the greatest extent possible. Essentially, if a single person can carry out and conceal errors and/or irregularities in the course of performing their day-to-day activities, then they have likely been assigned incompatible duties according to SoD requirements.

An organization has two options should a SoD conflict arise. Option one is remediation, or removing one of the conflicting roles from the user and assigning it to a different user whose roles do not cause a similar conflict. This is the preferred approach as it completely avoids potential risks resulting from the conflicting roles.

Option two is mitigation, meaning that the organization requests that the conflict remain in place and they accept responsibility for any risks that occur due to the conflicting roles. This option is only used in unique situations that result in an inability to separate, or segregate, conflicting responsibilities. If an organization needs to move forward with this mitigation option, then they are required to submit a SoD Waiver request to the Deputy Assistant Secretary of the Army (Financial Operations) (DASA (FO)) for approval.

Complying with SoD requirements is not only a priority for the GFEBs Project, but also a key activity for Army Leadership. On 27 September, 2010, The Honorable Ms. Mary Sally Matiella, Assistant Secretary of the Army (Financial Management and Comptroller) (ASA (FM&C)) signed a memorandum referencing Department of Defense Financial Management Regulation (DoD FMR), Volume 5, Chapter 1, which states that "the DASA (FO) has the authority to grant Separation of Duty Waivers for [GFEBs] when separation of duties cannot be achieved."



The same day, Mr. John Argodale, (DASA (FO)), signed a separate memorandum stating that in order "to maximize the GFEBs control environment, organizations must adapt organizational structures and legacy processes to comply with the standard separation of duties built into the system." The memorandum went on to explain the steps that must be taken in order to request SoD mitigation.

The SoD Waiver must address the following:

- 1) Identify why the SoD cannot be remediated through reengineering legacy business processes;
- 2) Identify compensating controls that will be put in place to address the loss of internal controls designed in the system; and
- 3) Identify the person(s) responsible for ensuring that the compensating controls are effective.

GOVERNANCE, RISK & COMPLIANCE AND HELPDESK SUPPORT

The Governance, Risk and Compliance (GRC) Tool is a system that allows organizations to track their user role assignments, avoid potential SoD conflicts and ultimately "provision," or give users access to GFEBs. One of the major benefits of GRC is that it can be used both before go-live and post go-live to catch SoDs and ensure that gaining organizations maintain compliance before users gain access into the system. Questions about the use of GRC are routed directly to the GFEBs Operations and Support (O&S) Helpdesk. The Helpdesk provides support for GFEBs users and to sites using GRC as they prepare to go-live in the system.

SoDs are a relatively new, but extremely important requirement for personnel preparing to go-live in GFEBs, and they also ensure that the Army is meeting these congressional requirements. The GRC Tool and the GFEBs Helpdesk are in place to support organizations through this process. Any questions on the GFEBs SoD process or working in GRC should be directed to the GFEBs

Helpdesk at GFEBs.Helpdesk@accenture.com.

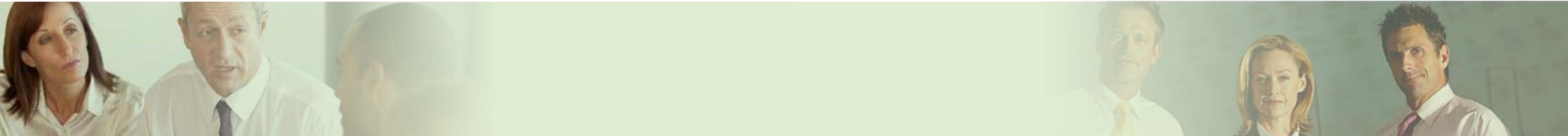
About the Author:

Mr. Donald Friend serves as the Director, Army Internal Review Program, Office of the Assistant Secretary of the Army (Financial Management and Comptroller). Mr. Friend came to the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) in October 2006. Prior to joining ASA (FM&C), Mr. Friend was Director of Internal Review for the Office of the Administrative Assistant to the Secretary and also was with U.S. Army Audit Agency for 10 years. A native of Hastings, Nebraska, Mr. Friend enlisted in the Navy in 1970. In July 1993, Mr. Friend retired with over 23 years in the naval submarine force of the U.S. Navy.

Mr. Friend received his Bachelor of Science Degree in Accounting from New Hampshire College. He holds a Master of Business Administration from Syracuse University. Mr. Friend holds certifications as a Certified Defense Financial Manager (CDFM) and Certified Government Auditing Professional (CGAP). Mr. Friend has received the Department of the Army Achievement Medal for Civilian Service, Department of the Army Commander's Award for Civilian Service, and was awarded the American Society of Military Comptrollers' - 2000 Meritorious Service Award for Auditing. He and his wife Karen have one child. Sean is 31 years old.

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Army Civilian Corps Creed

Army Civilian Corps Creed
I am an Army Civilian a member of the Army Team
I am dedicated to our Army, our Soldiers and Civilians
I will always support the mission
I provide stability and continuity during war and peace
I support and defend the Constitution of the United States and consider
it an honor to serve our Nation and our Army
I live the Army values of Loyalty, Duty, Respect,
Selfless Service, Honor, Integrity, and Personal Courage
I am an Army Civilian



U.S. Soldier's Creed

I am an American Soldier.
I am a Warrior and a member of a team.
I serve the people of the United States, and live the Army Values.
I will always place the mission first.
I will never accept defeat.
I will never quit.
I will never leave a fallen comrade.
I am disciplined, physically and mentally tough, trained
and proficient in my warrior tasks and drills.
I always maintain my arms, my equipment and myself.
I am an expert and I am a professional.
I stand ready to deploy, engage, and destroy, the enemies of the
United States of America in close combat.
I am a guardian of freedom and the American way of life.
I am an American Soldier.





GFEBBS ★

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