RM ResourceManagement

2nd Quarter 2011
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Audit Readiness

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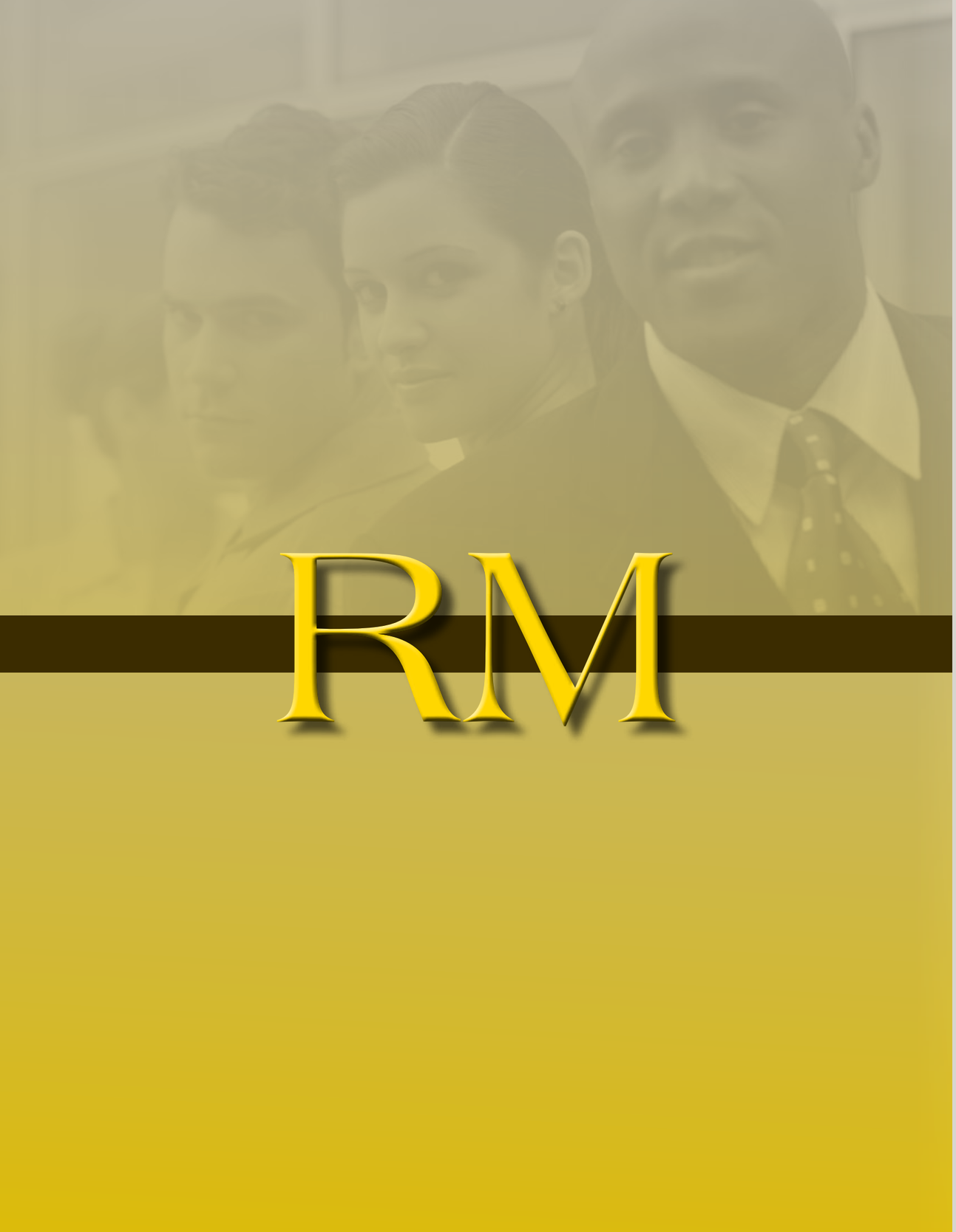

RM

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

By the Honorable Mary Sally Matiella

Audit readiness has been a hot topic in Congress and in the media recently. Congressmen want to know why the Department of Defense is not auditable and what we are doing differently, this time, to become auditable. The media scrutinizes how DoD spends its budget and questions how certain we are that our funds are being spent properly. Not being auditable only feeds their skepticism. I want to take this opportunity to share with you what I and other senior Army and DoD leaders feel is important to know regarding this important topic.

We Know What Right Looks Like

We know what an audit ready financial environment looks like and our audit readiness plan incorporates the necessary steps to get us there. We know that communication between our staff and the various commands is as vital to our collective success as our ongoing efforts to field the audit compliant financial management system, General Fund Enterprise Business Systems (GFEBS). Once fielded, every effort will be made to ensure that all commands are complying with existing internal controls and accounting requirements. Fundamental to supporting an audit is being able to support every financial transaction all the way down to the details and supporting documentation. This is a team effort and every financial manager has a hand in this great and worthwhile endeavor. If each of us does our job, we will be able to achieve audit readiness. I encourage each of you to view the audit readiness materials on the ASA (FM&C) website, http://www.asafm.army.mil.

GFEBS will Support an Audit

Many of you are working hard to make GFEBS a success, which I greatly appreciate. GFEBS is essential to achieving audit readiness because legacy accounting systems cannot support an audit. You will note that many of the material weaknesses in our Annual Financial Statements, which I encourage you to read, stem from systems' issues regarding the inability to track required financial information down to the transaction level. Furthermore, our audit readiness testing comes on the heels of GFEBS, so the first sites to deploy GFEBS will be the first sites to undergo audit readiness mock audits. The reason that the mock audits are scheduled this way is to ensure that GFEBS will support audit testing while the legacy systems are in place.

Our future challenges will require a team effort

While we strongly believe that we can achieve a clean audit opinion, we recognize that we are undertaking a significant endeavor. The size and scope of Army financial activities alone presents a unique challenge, but beyond that, we recognize that there are additional challenges, such as, like maintaining accountability of military equipment in theater and properly valuing Army land holdings. It is difficult enough to account for Army equipment in garrison but to account for equipment in a combat zone is a monumental task. Similarly, valuing the Army's land and buildings that are on the balance sheet is challenging. Accounting regulations require that these assets be held at their historical cost and for most entities this means they are currently valued at their original value in the year of acquisition. Since we have not undergone an audit recently

many of these assets will be revalued during our next audit. One challenge that was raised by the OSD Comptroller in his testimony on Capitol Hill in the Fall of 2010 was the valuation of military equipment. Military Equipment should, according to accounting regulations, be valued at depreciated historical cost. In some cases, substantiating the historical cost of equipment at the unit level may be difficult. As we encounter these and other issues, we will work with our partners at OSD – Comptroller, Army Audit Agency, and where appropriate, with external auditors, to tackle these difficult issues in smart ways.

If the Army is not auditable, how can you be certain that funds are being spent for their intended purpose?

We have been confronted with this question by both Congress and the media: If the Army is not auditable, how can you be certain that funds are being spent for their intended purpose? The answer is that we can track funds because we have systems in place that track spending by appropriation. Our previous systems (STANFINS, SOMARDS, and others) did a fine job of this. What they did not do a good job of is aggregating this spending into general ledger account codes in a manner that allows an auditor to work backwards from the financial statements to the transaction detail. We should not confuse auditability with our ability to track spending by appropriation. If we could not do this accurately, we would see many more Anti Deficiency Act violations.

In order to become audit ready, we need to have an auditable financial system. Upon full deployment of GFEBS, we will have this. We also need a workforce that is able to explain what they do every day to auditors, familiar enough with the transaction flow to be able to answer questions, and diligent in following-up to get the difficult questions answered. I have confidence that we have this in all of you. As we approach audit testing, I ask each of you to remember that our willingness to show the auditors the good work we do every day is the most important factor in our attaining a clean audit opinion. By doing the right thing every day, together we can accomplish this important work. Thank you for your hard work and dedication! Army Strong!

– RM –

Functional Chief Representative Corner: Misconceptions and Misunderstandings

By Terry Placek

There are many misconceptions and misunderstandings about centrally funded executive education professional development courses and programs available to Army military and civilian financial management professionals. Here are some of them:

1. The Executive Comptroller Course (ECC) is not the new name for the four-week Professional Resource Management Course (PRMC). PRMC no longer exists. ECC is an entirely different course. It is an intermediate level course, 3 ½ weeks in length taught at Syracuse University. If you attended PRMC you can apply for ECC and earn 120 Continuing Professional Education (CPE) units.

2. The Defense Financial Management Course (DFMC) is not the same as ECC. DFMC is a four week Defense focused financial management course taught at the Defense Financial Management and Comptroller School Maxwell Air Force Base, Alabama. ECC is an Army focused financial management course. Ideally, Army military and civilians financial management professionals should attend both ECC and DFMC.

3. CP 11 Interns/Fellows in any command must complete the CP 11 Department of Army (DA) Intern mandatory training requirements. The Texas A & M University, Masters of Business Administration program is NOT a substitute for the CP 11 DA Intern mandatory training.

4. There has been a misunderstanding regarding which course is mandatory for CP 11 Interns/Fellows, the Fiscal Law or Appropriation Law course? The answer is Fiscal Law (online or resident) taught by the US Army Judge Advocate General School personnel.

5. The Financial Management (FM) 101 course is for careerists in financial management technical series. It is NOT for all civilian managers. FM 101 was specifically developed for careerist in the series listed below with a target grade of GS-03 – GS-08.

Series 301: Miscellaneous Admin and Program
Series 503: Financial Clerical and Assistance
Series 525: Accounting Technicians
Series 530: Cash Processing
Series 540: Voucher Examining
Series 544: Civilian Pay
Series 545: Military Pay
Series 561: Budget Clerical and Assistance

6. Army military and civilian financial management professional who have attended DFMC can apply for the four-day Defense Decision Support Course (DDSC). WRONG! DDSC is incorporated in DFMC.

7. Careerists' professional development does not stop when they reach a certain grade or rank. Financial Management and leadership training, education and professional development continues throughout your career.

8. You can only develop/learn by attending resident courses… another misconception. On-line course training, self development activities (such as reading, attending lectures, symposium, etc.) on-the-job training are all critical to lifelong learning.

9. "I will not be selected for centrally funded training, education and professional development programs so why apply --- I'm not competitive." You won't know until you apply!

10. "If I already have a masters degree, I cannot apply for the Defense Comptrollership Program (DCP)" --- not true. If the Army did not fund your master degree you can apply for the DCP course.

11. The last misconception that I would like to address is the training requirements for single-skilled positions. I am an Accountant and I can only take accounting courses. Not true.

Innovation is key to continuing Army FM community effectiveness in the 21st century. Our approach is to develop FM careerists with multi-functional and multi-dimensional capability to analyze and handle diverse financial situations. Single-skilled positions that used to require management, program, budget or financial analytical skills are being broadened to encompass all of these competencies. Accounting, auditing and cost analysis positions with unique education requirements remain specialized. Careerists ultimately will become multi-skilled analysts accredited in leadership, management and a wide range of financial management core competencies.

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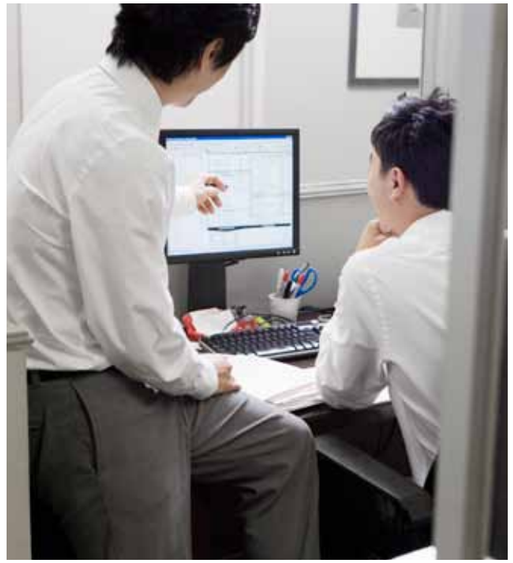
The Importance of Audit Readiness

By Ms. Holly LoJacono

Congress has enacted legislation that has dramatically changed Federal financial management. The goal of legislation and reforms in financial management is to establish systems and processes that will produce reliable financial information for decision makers and American taxpayers. Especially, since the Chief Financial Officers (CFO) Act of 1990, government agencies, including the Department of Defense (DoD), have been required to produce audited financial statements. The DoD has worked to transform its organization to meet the legislative requirements established in the last 21 years.

On 11 August 2009, USD(C) Honorable Robert Hale directed the DoD Components to begin focusing efforts on improving budgetary processes and information and improving the accountability of mission critical assets. The National Defense Authorization Act for Fiscal Year 2010 (NDAA 2010) (P.L. 11-84), signed into law 28 October 2009, reiterates the USD(C) priorities to improve the accuracy and reliability of budgetary information, and states DoD Components must achieve an unqualified audit opinion on their financial statements by fiscal year (FY) 2017. The Office of the Undersecretary of Defense (Comptroller) (OUSD(C)) implemented a comprehensive, Department-wide plan towards achieving the Department's financial improvement and audit readiness objectives with the establishment of the Financial Improvement and Audit Readiness (FIAR) Plan. The FIAR Plan is issued semiannually to the Office of Management and Budget (OMB), the Government Accountability Office (GAO), and to Congress.

In addition to the other DoD Components, the Army has developed a financial improvement plan (FIP) to track and report audit readiness progress in the biannual FIAR Plan Status Report to Congress. The Under Secretary of the Army issued a memorandum on 10 March 2010 directing the Assistant Secretary of the Army (Financial Management & Comptroller) (ASA(FM&C)) to develop a plan to address the USD(C) audit readiness priorities. The Army developed its audit readiness execution strategy based on these directives, as well as the OUSD(C)'s FIAR Plan.



The Army's execution strategy will result in an audit ready environment by implementing and improving internal controls across the Army, and integrating them with a viable systems strategy. The Army has strategically prioritized its efforts to focus first on improving its budgetary processes and information contained in its Statement of Budgetary Resources (SBR), as well as account for and properly track the existence and completeness of its mission critical assets. While focusing on the two areas listed, the Army must also stay abreast with the progress of other areas such as Fund Balance with Treasury, Real Property, and Environmental Liabilities, to name a few.

To ensure the entire Army marches toward the goal of audit readiness, the OASA (FM&C) has developed a suite of communication channels to keep its business process owners informed on the status and goals of Army audit readiness. Recently the OASA (FM&C) posted several key documents to its FIP website. First, the Army developed an Audit Readiness Strategy document to provide business process owners an overarching audit readiness framework, priorities, and timeline. Second, the Army published its first quarterly Army FIP Newsletter, titled The FIP Report, in March 2011. The first edition of the newsletter included updates for audit readiness efforts; information on upcoming training sessions; and a listing of upcoming audit readiness events.

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Along with the three documents currently posted, the Army will post Business Rules in March 2011. The Business Rules document is more granular than the Army's strategy document and will detail roles, responsibilities and processes for Army FIP, Internal Controls over Financial Reporting (ICOFR), and audit requirements. This document will be updated and distributed annually to Army business process owners.

The OASA(FM&C) hosts several major meetings per year, including quarterly Army FIP in-process reviews and quarterly Audit Committee meetings (Senior Executive Service level), to communicate information to its business process owners through regular stakeholder meetings and training sessions. These meetings communicate the Army audit readiness strategy, goals, progress, accomplishments and lessons learned to business process owners and leadership. In addition to these regular stakeholder meetings, the Army intends to develop its personnel through systems, audit readiness, and on-the-job training to ensure it maintains the capability to support financial statement audits going forward. The OASA (FM&C) has developed training modules to ensure all business process owners are trained on Army audit readiness activities, internal controls and testing requirements, and audit readiness sustainment.

As a recognition of the importance of audit readiness and need for Army-wide engagement, the Secretary of the Army intends to hold accountable the Army's senior leaders for supporting and contributing to the Army's audit readiness efforts. In a memo dated 18 February 2011, Secretary McHugh announced that all Army senior leaders would be required to include audit readiness goals, as defined by the ASA (FM&C), in their annual performance plans. This directive helps ensure top-down support for audit readiness and increases the engagement of all key stakeholders.

The Army has heavily invested in its audit readiness efforts to meet the Congressionally-mandated deadline of FY 2017. With the initial resources, the Army has established the foundation for building a sustainable audit ready business environment across the organization. To achieve an unqualified audit opinion on the Army's financial statement, the entire Army must be willing to improve its business practices. The execution of the Army FIP is an enterprise wide endeavor that will lead to an unqualified financial statement audit opinion. Achieving the unqualified audit opinion will provide confidence and comfort to Congress and American taxpayers that the Army is effectively managing its business and financial management processes, and will provide useful, reliable, and timely information to decision makers.

For more information, please visit the Army FIP website at http://asafm.army.mil/offices/FO/cfo-fip.aspx?OfficeCode=1500.

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– RM –

First Impressions from Regional Command South (RC-S) CJ8

By LTC Ozzie Arroyo

OPERATIONAL OVERVIEW/SYNOPSIS: The foundation for the RC-S CJ8 (Division G-8 Team) pre-deployment training consisted of individual and collective events, which culminated with the Division's Mission Rehearsal Exercise (MRE). This deliberate process took into account the knowledge, skills, abilities, prior deployments, and previous assignments as the basis for building the bench and ensuring the RC-S CJ8 team achieved Financial Management (FM) parity on a variety of critical FM skills required in a deployed environment both at the tactical and operational level of war. The RC-S CJ8 provides Financial Management (FM) support by providing two different, but mutually supporting, core functions: resource management (RM) and finance support. RM includes providing advice and recommendations to the commander; developing command resource requirements; identifying sources of funds; determining costs; acquiring funds; distributing and controlling funds; tracking costs and obligations; capturing costs; establishing reimbursement procedures; and establishing management internal controls. Finance support includes providing financial advice and recommendations; supporting the procurement process; providing limited pay support; and providing disbursing support.

Objectives of Joint Financial Management. The establishment of joint FM objectives facilitates unified action, due-diligence, and management of finite resources. Four joint FM objectives that support mission accomplishment is discussed hereafter (Joint Publications 1-06).

1. Provide mission-essential funding as quickly and efficiently as possible using the proper source and authority of funds as directed in applicable guidance and agreements.

2. Reduce the impact of insufficient funding on readiness. Financial managers can accomplish this through such actions as seeking alternative funding sources and ensuring that accurate cost estimates are provided to assist in the timely reimbursement of Service component appropriated expenses.

3. Ensure fiscal year integrity and avoid anti-deficiency violations. Fiscal year integrity and possible anti-deficiency violations are a legal concern in joint operations. These concerns are more pronounced when substantial contingencies occur in the third or fourth quarter. Basic fiscal controls on appropriated funds are essential to protect against Anti-deficiency Act violations. The following basic fiscal controls should be adhered to:

a. Obligations and expenditures are incurred only by authorized individuals and only with proper authorization (e.g., executive order).

b. Obligations are incurred only after an appropriation is made.

c. Obligations are incurred within the purpose, time, and amount limits applicable to the appropriation.

4. Ensure detailed FM planning is conducted and coordinate efforts between the Services and combatant commands to provide and sustain resources. Unity of effort in a joint environment includes collaborative work across the joint, interagency, intergovernmental, and multinational arenas.

CORE Competency Training Requirements: Financial Management assumes a prominent role during COIN operations, especially with the emphasis on "Money as a Weapons System (MAAWS)." The Financial Manager is an integral part of the Combined/Joint staff, and interfaces on a daily basis with the SJA, Regional Contracting Center (RCC), and Financial Management Company in order to sustain logistical enablers. Depending on the level of experience (i.e., institutional, operational, and professional development assignments), individual/collective training must be flexible. In order to supplement institutional training and the Financial Management scenarios during the Division Mission Rehearsal Exercise (MRE), RC-S conducted additional hands-on training prior to Transfer of Authority (TOA) and receipt of fund certifying authority with USFOR-A (S/SW) J8, Resource Management Area Support Team (KAF), and CJTF-101 (RC-E CJ8). Below are baseline individual/institutional training events that shaped the knowledge, skills, or abilities of the RC-S CJ8.

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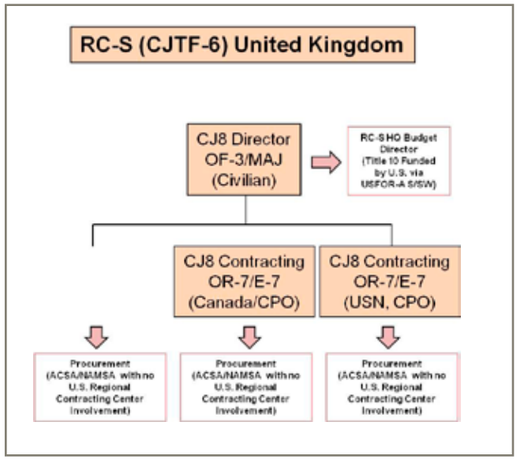
Individual Training Requirements	Current Status	
Resource Management Tactical Course	Current	Completed
Deployed Operations Resource Management Course	Current	Completed
Contracting Officers Representative (COR) Course	Current	Completed
Comptrollers Accreditation Course (Fiscal Law)	Current	Completed
Contingency Contracting	Current	Completed
Operational Data Store (DFAS)	Current	Completed
CERP On-line Training	Current	Completed
Plan, Prepare, Validate, and Resource Requirements ICW CJ Staff and Forward Elements	Current	Completed
Microsoft Excel/Access	Current	Completed

Below is the CJ8 METL assessment with an end state of providing full spectrum financial management support, which enables the RC-S COIN operations. The various opportunities encountered during the CJ8 daily operations strengthen and validate the post TOA assessment.

Observations

CJTF-6 (United Kingdom) Financial Management (FM) Concept of Support (Pre-Transfer of Authority): Prior to the Transfer of Authority (TOA) between CJTF-6 (United Kingdom) and CJTF-10 (10th Mountain Division), the United Kingdom (UK) funded RC-S Headquarters (HQ) Real Life Support (RLS) requirements. Under the "quad lat" (terms of references were governed by monthly meetings formerly called the Financial Working Group – UK Chair), the United Kingdom divided RC-S HQ expenditures equally versus a per capita or proportional arrangement among UK, US, Canada, and Netherland. Expenditures were limited to RC-S HQ operations and maintenance type of requirements. USFOR-A (S/SW) provided Title 10 funding to all CJTF-6/RC-S U.S. and/or coalition Task Forces. Accounting records indicate that the Fiscal Year 2010 expenditures for USFOR-A (S/SW) totaled over $2.5 Billion for both RC-S U.S. Task Forces and units' external to RC-S. These expenditures covered NATO Maintenance Supply Activity (NAMSA), Logistics Civil Augmentation Program (LOGCAP), Operations and Maintenance Army (OMA), and the Commander's Emergency Response Program (CERP). Task Force Kandahar (TFK), a Canadian Brigade, funded all requirements in their respective battle space. USFOR-A (S/SW) reimbursed by way of Acquisition and Cross Servicing Agreements. Other Coalition Nations benefitted by way of Lift and Sustain (L&S) Program for applicable Class I to IX type of supplies.

Critical Collective Task	Pre-MRX	Current Assessment	Post TOA	Strategy
Conduct Attack on Operational Targets Using Nonlethal means (OP 3.2.2)	P	P	T	-Daily cost capturing and analysis -Daily FM advice to CDR:S and staff -Weekly Joint Acquisition Review Board (JARB) -Weekly Joint Facilities Utilization Board (JFUB) -Monthly prioritization of unit spend plan -Quarterly CERP funding requirement estimate -Monthly or quarterly reporting requirements -Periodic internal/management control audits -Training Objective (37): Utilize Money as a Weapons System
Manage Logistics Support in the Joint Operations Area (OP 4.5)	P	P	T	-Daily, weekly, or monthly exchange of logistic support, supplies, and services between the United States and other NATO forces -Training Objective (70): Exercise Acquisition Cross-Level Service Agreement (ACSA)



Arrival of the 10th Mountain Division (LI) Torch Party: On 11 September 2010, the RC-S Torch Party (approximately 76 PAX – Soldiers and Civilians) arrived at Kandahar Airfield from Fort Drum, New York. The 10th Mountain Division (LI) deployed three Soldiers with the Torch Party (LTC Ozzie Arroyo-CJ8, SFC Vincent Emerson – Operations NCOIC, and SSG Jeffrey Acord – CERP Analyst). This was done in anticipation of a demanding TOA with RC-S CJ8 CJTF-6, primarily because of the significant doctrinal differences in Resource Management functions between United States and United Kingdom. LTC Ozzie Arroyo – less than a year after returning from his Military Transition Team (MiTT) deployment with the Iraqi National Police volunteered to take this assignment conducting a Permanent Change of Station (PCS) from the Pentagon to Fort Drum, New York. Prior to TOA, the 10th Mountain Division (LI) endured a tragic loss during a Pre-Deployment Site Survey (PDSS) on 18 May 2010. The intent of arriving early with the Torch Party was to bridge the gap due to the sudden change in the Division primary staff and bridging solutions resulting from the anticipated unique opportunities arising from the assumption and establishment of a U.S. led Resource Management operation from a NATO organization.

Arrival of the 10th Mountain Division (LI) ADVON. On 23 September 2010, the 10th Mountain Division (LI) Advance Party (MAJ Christopher Conn – Deputy CJ8 and CPT Jessica Russell – Budget Officer) arrived at Kandahar. SGT Brandon Butler – Budget NCO arrived with Main Body One (1 of 3) on 6 October 2010. During this period, the USFOR-A (S/SW) J8 and RC-S (10th Mountain Division) CJ8 conducted mission analysis and staff estimates in parallel with USFOR-A (S/SW) staff in order to determine a suitable FM concept of support. The unqualified support from USFOR-A (S/SW) under the devout leadership of COL Charles Hamilton (USFOR-A (S/SW) Chief of Staff) along with a slim but energetic staff (special mention to LTC John Shaw, J8 and Mark Baumann, Deputy J8) formed the nexus and "Center of Gravity" for Title 10 resource requirements. Even after the TOA on 2 November 2010 and pending the establishment of fund certifying authority for RC-S, COIN operations continued without "skipping a beat" and disrupting current, emerging, and enduring resource requirements. It was not until after the TOA on 2 November 2010 that RC-S CJ8 occupied office space and conducted initial set-up, relocated office equipment, established automation infrastructure, and integrated web based and standalone accounting records. During this period automation capabilities were very limited and a work around was to operate workstations at USFOR-A (S/SW) facilities. Also during this period, RC-S (CJTF-10) sent Non-Stock Fund (NSF) and CERP Section to RC-E in order to receive additional training from the RC-E CJ8 under LTC Joseph Myrda. LTC Myrda's team has been a great source of best practices in developing the RC-S task organization and FM concept of support to

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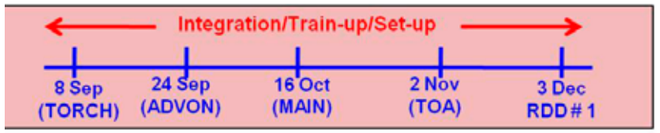
include continuing technical guidance from a seasoned team and organization that has already achieved FOC. A more deliberate integration took into effect while USFOR-A (S/SW) J8 provided the funding continuum. The RC-S CJ8 achieved Full Operational Capability (FOC) on 3 December 2010, receiving its first Resource Distribution Document (RDD) via incremental funding under a Continuing Resolution Authority (CRA



Integration, Train-up, and Set-up Timeline for RC-S CJ8

Full Operational Capability (FOC): On 3 December 2010, RC-S CJ8, a month after TOA (2 November 2010) achieved Full Operational Capability. This period also coincided with the first Joint Acquisition Review Board (JARB) that RC-S independently operated after a deliberate integration with USFOR-A (S/SW). The CERP Board and Joint Facilities Utilization Board integration are well underway and part of the overall 90-day integration after the TOA. At end state, RC-S CJ8 provided funding to RC-S Task Forces/Brigade Combat size units (Task Force Raider, Task Force Strike, Task Force Kandahar (Canada), Task Force Lightning, Combined Task Force Zabul, and Combined Task Force Uruzgan) along with supporting units.

LESSON(S) LEARNED:

1. Issue: Financial management education (i.e., Resource Management) of the primary staff and Command Group enhances the Regional Command's current and future planning process.

a. Discussion: The basic roles and functions of a Resource Management (RM) office are generally similar in a garrison or deployed environment. The immediate availability of funding resources focused to support the COIN mission, versatile/responsive financial management policies, and streamlined RM operations on a deployed environment are easier to visualize once the combined joint team are at full operational capability (FOC). The various Acquisition Review Boards (ARB) served as pivotal venues that heightened the concept of "Money as a Weapon System" and the significance of aligning the funding sources when developing simple to complex staff estimates in conjunction with current and/or future operations.

b. Recommendation: Aggressively educate primary staff and senior officers on the fiscal triad (i.e., financial management, contracting, and disbursing) in order to nest the elements of operational design, financial resources, and COIN operations. Assert the relevance of "Money as a Weapon System" early on during the Command Post Exercises, Commanders Updates, and Mission Rehearsal Exercises. Lean forward, continue to educate, and describe how funding shapes lethal/non-lethal desired effects. Make everyone understand the Financial Management enablers we bring in the conduct of full spectrum operations.

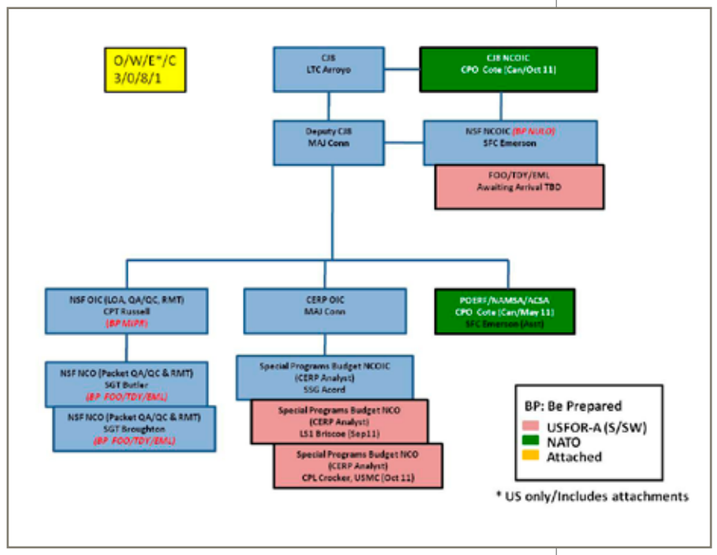
Mission and Key Tasks

Mission	Key Tasks
The CJ8 is responsible for all Regional Command-South Financial Management Support plans, policies, procedures and priorities; executes Title 10 responsibilities for assigned US Forces.	• Conduct full spectrum FM support • Support full spectrum contracting • Plan and execute FM resources • Ensure fiscal year integrity • Account and safeguard FM resources

2. Issue: Key Development and Broadening Experience in the CJ8 Section

a. Discussion: This deployment was the first Resource Management duty for four of six personnel assigned to the RC-S CJ8, and the first deployment for three of six personnel. The arrival of CJ8 personnel (primarily due to permanent change of station or intra-post transfer) limited the time available for various training opportunities prior to deploying. Generally, when we build the task organization of the CJ8 or any team we would align Financial Management Core Competencies with the knowledge, skills, or abilities of the deployed CJ8 team. The Financial Management Branch (Branch Code 36) merged on 1 October 2008 and continues to grow the Financial Management Bench (i.e., Finance and Resource Management expertise at all skill levels from tactical, operational, or strategic functions). We supplemented institutional and on-line training with left-seat/right-seat ride that was feasible early on since USFOR-A (S/SW) J8 provided the funding continuum as RC-S CJ8 integrated after the 2 November 2010 Transfer of Authority (TOA).

b. Recommendation: Monitor the "Patch Chart" and influence unit fill requirements, conduct an exhaustive hands-on training with financial management automations systems (e.g., Operational Data Store or Resource Management Tool), and exposure



to Acquisitions Review Boards (ARB). Endeavor to replicate validation boards under deployed conditions while incorporating command requirements, fiscal, or legal issues using a holistic approach with the participation of the "Fiscal Triad." Understand how to interpret and reconcile essential accounting reports such as Unliquidated Obligations, Negative Unliquidated Obligations, Non-Stock Funds Orders Payable, Joint Reviews, and visualize the manual concept of the various accounting stages (i.e., obligation, accrual, disbursements, or understand the "so what" of Type Action Codes).

3. Issue: CJ8 Workflow

a. Discussion: While it holds true that no two situations have the same conditions, the doctrinal differences and core competency requirements between CJTF-6 (U. K.) and RC-S CJ8 (U.S.) were very different. The early arrival of the Torch and Advance Party enabled the RC-S CJ8 to adapt to the standing operating procedures and/or terms of references that have been in place and working for USFOR-A S/SW J8. A pre-deployment site survey was not available due to events beyond the control of the unit, and sending half of the RC-S CJ8 with the Torch party accelerated training and provided the time to deliberately phase-in a financial management concept of support.

b. Recommendation: Replicate an actual office workflow and task organization structure as a baseline for reference prior to RIP/TOA. The series of major training events, Command Post Exercise and Mission Rehearsal Exercise, are the culminating event that rounds-out the individual and collective training. This should be conducted in coordination with Joint Forces Command, United States Army Financial Management Command, U.S. Army Financial Management School, and Battle Command Training Program with support from ARCENT or United States Forces – Afghanistan J8.

About the Author:

LTC Ozzie Arroyo currently serves as the Regional Command-South (RC-S) CJ8, 10th Mountain Division (Light Infantry) at Kandahar, Afghanistan. He is a graduate of the Command and General Staff Officers Course and the former Chief of Proponency, United States Army Financial Management School. Prior to this assignment he was a Combat Adviser for the Iraqi National Police Transition Team (2008-2009), Compensation Analyst at HQDA Army G-1 (Compensation/Entitlements) (2009-2010), and was selected as the RC-S CJ8 (2010-Present

– RM –

The Innovative Edge

By Dr. Wayne Applewhite

In private and public organizations worldwide (not to mention as individuals and groups as well), one word can send shivers up one's spine; "audit."

For some reason, that word has a powerful and negative effect. When in fact, most audits are helpful and should be an organizational practice! We (yes, each and every one of us), have performed internal and external audits of our own.

Think about it. The last time you visited the commissary/grocery store you probably had an idea of what you were going to buy and had a pretty good idea of how much it would cost as not to go over your budget. How about the last car you purchased? Did you know how much you were willing to spend? Did you know how much you had available to spend? Did you know the relative price for the car you planned to purchase? Did you attempt to get to 'that' price you were willing to pay? Did you make trade-offs to come to an agreeable price? Of course you did! You probably did all of those things in some form or fashion.

A business internal and external audit has exactly the same purpose. It answers questions such as: "How are we doing? Are we on time? Are we within budget? Will we meet our objectives?" It helps us track and measure how we did and helps us prepare for our next prioritized activity or project.

How you lead, manage or work towards that effort is another topic for another day.

"Until the next time; Lead on!"

About the Author:

Dr. Applewhite is a 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!

Fiscal Year 2010 Army Resource Management Award Winners

By Ms. Sara Haney

Congratulations to all Fiscal Year 2010 Resource Management Award Winners!!!

The OASA (FM&C) sponsors the RM Annual Awards Program to recognize and encourage outstanding performance of individuals, teams, and organizations that make significant contributions to the improvement of resource management. Open to both Soldiers and Civilian employees, the RM awards are an excellent opportunity for the Assistant Secretary to recognize the accomplishments of extraordinary performances of resource managers in the Army comptroller community.

The panels met and the Honorable Mary Sally Matiella approved the selections for the FY 2010 Resource Management (RM) Awards. The Honorable Mary Sally Matiella is proud to announce the following awards for each deserving recipient:

ASSISTANT SECRETARY OF THE ARMY (FM&C) CIVILIAN AWARD

The ASA (FM&C) Civilian Award recognizes the top civilian Army employee serving in a leadership capacity whom the Assistant Secretary personally cites for outstanding contributions to the field of resource management. The ASA (FM&C) Civilian Award recipient is Ms. Rhonda VandeCasteele, Deputy Chief of Staff for Resource Management, Joint Munitions Command (JMC), AMC. Ms. VandeCasteele led command efforts for the FY 12-17 OMA POM to align $3.6B of JMC logistics requirements with DA Imperatives and ARFORGEN and fulfilled JMC's mission commitment to provide Joint Warfighters Ammunition Readiness capabilities. She instilled a cost culture within the JMC G-8 focusing on Continuous Process Improvement.

ASSISTANT SECRETARY OF THE ARMY (FM&C)MILITARY AWARD

The ASA (FM&C) Military Award recognizes the top Soldier serving in a leadership capacity whom the Assistant Secretary personally cites for outstanding contributions to the field of resource management. The ASA (FM&C) Military Award recipient is Major Alex Gonzales, Budget Officer, MEDCOM. Facing threats of insolvency at several subordinate commands, Major Gonzales spearheaded a budget balancing strategy that called for placing controls and reporting requirements on subordinate activities that were previously lacking. He further immersed himself in the technical components of the numerous programs at risk and assisted senior program managers in identifying their true shortfalls. His efforts resulted in the receipt of over $460M in year-end financial relief.

FUNCTIONAL CHIEF REPRESENTATIVE (FCR) SPECIAL AWARD

The FCR Special Award recognizes someone serving in a leadership capacity whom the FCR personally cites for outstanding contributions to the CP 11 Program. The FCR Special Award recipient is Ms. Cecile T. Batchelor, Special Assistant for Enterprise Cost Strategy Office of Deputy Assistant Secretary of the Army for Cost & Economics. Ms. Batchelor developed, validated and revised the courseware for the 4 week Cost Management Certificate Course at the Naval Postgraduate School. This course has now successfully trained more than 150 Army professionals on how to appropriately measure and view costs and provide best resource decision information to our senior leaders.

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OUTSTANDING RESOURCE MANAGEMENT ORGANIZATION AWARD

(Above Army Command) – MEDCOM, Directorate of Resource Management—This organization coordinated and provided comprehensive and time sensitive resourcing to worldwide Army Medicine activities in both established medical treatment facilities and wartime operations for the 1.5M beneficiary population that included direct resourcing support to the Army Wounded Warriors and their families. For the FY10-16 POM cycle, the Directorate developed, submitted, and defended over $2B per year in new resources from the Defense Health Program.

Organization Members: The Organization Lead was COL Marcus Cronk with an organization of 19 other hard working members.

(Below Army Command) – ARCENT, 3RD Infantry Division, G-8—During a 13-month deployment, the G-8's highly motivated team of professionals consisting of Civilians, Soldiers and Sailors was the driving force in unveiling new initiatives for funding execution, stewardship and cost avoidance. The G-8 team's ardent approach to stewardship coupled with shrewd technical skill yielded a strong relationship between G-8, Finance and the numerous contracting offices through the Iraqi Joint Operations Area (IJOA). The culminating efforts were the Responsible Drawdown of Forces (RDoF) followed by the recent transition to OPERATION NEW DAWN, during which the division's mission changed to advise, assist, and train.

Organization Members: The Organization Lead was LTC Keenan Wynn with an organization of 16 other hardworking members.

OUTSTANDING RESOURCE MANAGEMENT TEAM AWARD

(Above Army Command) – Operating Forces Division Team, ASA (FM&C), BUO-O – The Operating Forces Division excelled at the complex task of formulating, developing, presenting, and defending the OMA appropriation ensuring the balancing of resources to better align and fund the most critical Army priorities with rapid fire timelines. Thorough analysis and coordination with the Program Evaluation Groups were conducted to ensure the budget sustained the Army force structure by finding efficiencies ($291M) and transferring savings ($171M) from infrastructure to forces.

Team Leader: COL C. A. Cruse

Team Members: Mr. James A. Bliss, Ms. Eileen I. Carattini, Mr. Thomas E. Henninger, Mr. Eugene J. Hoover, Mr. John J. Masters, Ms. Nicole M. McClenic, Mr. Timothy J. Murphy, Ms. Robin Rand, Ms. Ivonne C. Reid-Borland, Mr. Michael R. Sweeny, Ms. Shervandalin J. Washington, Ms. Cynthia D. Black, Ms. Dionne M. Bailey, Ms. Sue M. Roselius, Ms. Sharon M. Trigueiro and Ms. Lisa Antonio.

(Below Army Command) –Joint Munitions Command (JMC), FY12-16 POM Team, AMC – This team managed complex, high-visibility efforts to develop and submit JMC's FY 12-16 POM. The JMC POM Team met its goals to ensure the successful completion of JMC's timely and accurate POM deliverables to higher HQs and successful justification of funding required for JMC's critical programs. AMC Commanding General publicly complimented JMC on how well requirements were linked to Army Strategies, noted that JMC was right on track with Cost Initiatives, and stated that JMC's ARFORGEN chart would be the model for all MSCs.

Team Leader: Ms. Carol Deporter

Team Members: Ms. Danielle Porter, Mr. Shawn Boyd, Ms. Brenda Seyller, Ms. Jen McCalester-Conner, Ms. Debra Sullivan, Mr. Marcus Smith, Mr. Doug Swanson, Mr. Aaron Kunert, Ms. Joyce Paustian, Mr. Dave Harris, Ms. Ron Stevenson, Mr. Gary Berens, Ms. Joni Krotz, Ms. Ronda Cunningham, Ms. Deb Schreiner, Mr. Kevin Tiemeier, Mr. Stephen Tutt, Ms. Barbara Carlock and Ms. Tracey Cook.

CIVILIAN INDIVIDUAL AWARDS

Accounting and Finance

(Above Army Command) - Ms. Linda Randall, DASA-FO Liaison, HQDA, SAFM-FO—As the liaison officer for Army Financial Operations at DFAS in Rome, NY, she has been instrumental in improving business processes and quality of information used by decision makers. She identified problem areas, brought affected parties together and made recommendations for improvement. Examples of significant areas that have been improved, include: resolution of DTS travel processing issues, local national travel processing in GFEBS, performance metrics, month end processes, identification and provision of technical training, standardized accounting processes, established DFAS Joint Review Program criteria, and trend analyses.

(Below Army Command) - Ms. Rebecca Schoenig, Accountant, Joint Munitions Command, AMC – Ms. Schoenig began as the Logistics Modernization Program (LMP) Deployment 3 (D3) lead for Finance and was quickly recognized as an LMP expert and "go to" person. She developed metrics and work instructions for all the D3 depots to evaluate for correctness trial load data migrating to LMP for Accounts Payable, Commitments and Obligations. These metrics and instructions assisted in identifying post errors on which to concentrate during Trial Load 3 and the Mock Load. As a result, the WBS Shell metrics for JMC Overall for Go-Live improved by 12% over Trial Load 3 to indicated 99% of the WBS shells migrated correctly.

Analysis and Evaluation

(Above Army Command) - Mr. Michael Snell, Management Analyst, Program and Capabilities Division, ARNORTH- During POM 12-16 development, he identified $3.8M in lease requirements for ten separate forward-deployed Defense Coordinating Elements. Along with DA staff, he validated requirements, recognized increases, and identified funds for these new requirements. His ability to quickly synthesize data and identify potential problems and solutions has led the DA staff proponent for leases to consult him as a subject matter expert during development of the Army POM.

Auditing

(Above Army Command) – Mr. Martin Hagan, Chief, Financial Reporting and Compliance Branch, MEDCOM – Mr. Hagan conducted extensive research that served as the basis for developing financial policy that provides guidance on the proper recording and reporting of medical accounts receivables. He coordinated with and convinced senior leaders within DFAS, TRICARE Management Activity, and multiple Medical Command components to revise legacy accounting methods for recording and reporting medical accounts receivables.

(Below Army Command) – Mr. Eric Lampkin, Internal Review (IR) Evaluator, Japan District, USACE – Since there were no continuity files or institutional knowledge for the District's Internal Review program, Mr. Lampkin developed an Internal Review and Audit Compliance Standard Operating Procedure that identified the business processes and procedures for developing and executing the District's Internal Review and Audit Compliance Program. Throughout FY 10, Mr. Lampkin coordinated three major audits—Department of Defense Inspector General's inspection of the District's contracting procedures and compliance with combating trafficking in persons regulations; U.S. Army Japan Inspector General's inspection of the District's use of government-owned vehicles; and the POD Command Assistance Visit.

Author of the Year

(Above Army Command) – Mr. John Di Genio, Program Analyst, HQ, U.S. Forces Command, J8 – Mr. Di Genio's paper, "Resourcing the Joint Mission in Korea", was published in the RM publication, 1st Quarter 2010. The paper discussed the resourcing challenges that USFK routinely faces, as well as the on-going transformation initiatives occurring in Korea. The paper was very timely and extremely relevant because the Service Departments were moving toward a "Joint-based" approach to sustaining operations.

Budgeting

(Above Army Command) – Ms. Linda Spencer, Senior Resource Management Specialist, ARNORTH – As the subject matter expert for DoD support to the National Interagency Fire Center and the intricate accounting requirements to ensure reimbursement back to DoD, Ms. Spencer oversaw the $75M Civil Support Training Agency program (exceeding 95 external evaluations and lanes training scenarios), the $8M Consequence Management Reaction Force Technical Support Force Training requirements, and over $5M in associated contracting requirements. She led her team in the development of staff spend plans that ensured mission accomplishment while maintaining a focus on efficient use of public funds, contingency and training deployments in support of Defense Coordinating Offices and Army North exercises and was an integral member of the fielding team for GFEBS.

(Below Army Command) – Ms. Lindera D. Dozier-Owens, Budget Analyst, U.S. Army Engineer District Norfolk, USACE – Ms. Dozier-Owens coordinated the creation of a Norfolk District Financial Dashboard which saves significant manager time and allows managers to quickly determine if they need to devote additional time and effort to their organization's budget execution issues. It was favorably reviewed by other Corps districts and is being considered for adoption as a regional tool. As a result of Ms. Dozier-Owens' efforts, the Norfolk District executed its indirect operating budget to within $324K of a $21.2M budget.

Comptroller/Deputy Comptroller

(Above Army Command) – Ms. Irene W. Lloyd, Deputy Comptroller, USASMDC – In May 2010, the Army designated USASMDC/ARSTRAT the interim headquarters responsible for establishing the Army's newest command, Army Cyber Command (ARCYBER). Ms. Lloyd was selected as lead in two critical areas: developing the structure of the G8 staff element, and identifying and resourcing immediate FY 10 requirements essential to the establishment of ARCYBER. She drafted a manning structure, developed personnel descriptions for 25 civilian financial management positions, and coordinated a three-phased hiring approach designed to provide critical resource management capabilities to support ARCYBER. Ms. Lloyd completed this one-to-two year process in six months.

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(Below Army Command) – Ms. Rhonda L. VandeCasteele, Deputy Chief of Staff of Resource Management (Joint Munitions Command) – As the Command CP 11 and CP 26 Career Program Manager, Ms. VandeCasteele analyzed succession planning data to determine current and future CP 11 and 26 Command requirements. She put action plans in place to ensure the Command has the correct skill sets needed to support JMC's mission today and to "build the bench" for the future. She also initiated a Lean Six Sigma project in July 2010 aimed at making JMC's CP 11 and CP 26 Career Program Management world class.

Cost Analysis

(Above Army Command) – Ms. Velma Smith, Budget Analyst, MEDCOM. –

Ms. Smith was the MEDCOM lead for the transfer of the Army Substance Abuse Program and the Fort Detrick Garrison from Army DHP to Army Line appropriations. She also shepherded the transfer of West Point's Hospital Sustainment, Restoration, and Modernization funding from IMCOM to Army DHP. Because of her efforts, MEDCOM successfully supports world class comprehensive and compassionate care of our Nation's Warriors, their families, retirees and all other directed beneficiaries.

(Below Army Command) – Ms. Lanette Miller, Program Analyst, 160th Special Operations Aviation Regiment (Airborne), USASOC – Ms. Miller managed the 160th SOAR (A)'s unique 5-Part Flying Hour Program (FHP), and executed over $180.3M in FHP funds. She researched noted deviations from the approved Cost Per Flying Hour model rates and communicated pertinent findings to higher headquarters while preparing justifications and responses to multiple resulting inquiries. Ms. Miller's efforts resulted in her recovering hundreds of thousands of dollars and extending the Regiment's buying power.

Education, Training, and Career Development

(Above Army Command) – Ms. Cecile Batchelor, Special Assistant for Enterprise Cost Strategy Office of Deputy Assistant Secretary of the Army for Cost & Economics – Ms. Batchelor developed a formal Cost Management Certificate Course (CMCC) at the Naval Postgraduate School, and conducted mini Cost Benefit Analysis training courses. CMCC has successfully trained more than 150 Army professionals how to appropriately measure and view costs and provide the best resource decision information to our senior leaders. Ms. Batchelor bands together CMCC graduates to leverage their ideas and best practices through on-line collaboration and monthly roundtable discussions.

(Below Army Command) – Ms. Joyce Paustian, Budget Analyst, Joint Munitions Command, U.S. Army Materiel Command – Ms. Paustian assisted the JMC G-8 Manpower Division during a period of considerable turnover to ensure the successful completion of their Army Working Capital Fund (AWCF) budget schedules. She trained five new employees and helped them conduct detailed manpower negotiations. Her contributions led to a thorough review of the five installations' manpower requirements and associate manpower authorizations in excess of 4,000 positions.

Resource Management

(Above Army Command) – Mr. Brad Ramey, Financial Management Division Chief, U.S. Army North – His efforts led to the successful execution of a $94M Annual Budget in resourcing key elements of Army North. Mr. Ramey automated the input of unfunded requirements onto the Command's Portal, simplifying the submission of UFRs and justifications for the staff and subordinate units. He was instrumental in the preparation to field GFEBS at Army North by organizing weekly meetings of power users and key personnel to discuss and track the fielding process.

(Below Army Command) – Ms. Amy Rainer, Management Analyst, Engineer Research and Development Center (ERDC), USACE – Ms. Rainer developed a report detailing all the ERDC customers whose funds were burdened with overhead rates and provided detailed analysis and historic trend evaluation to pinpoint those customers providing the ripest opportunity for repeat business. Her evaluations made it possible for senior leadership to effectively target their marketing campaigns and garner over $300M in new fund commitments in the program years. Ms. Rainer identified a solution to fix ERDC's crumbling infrastructure. Because ERDC owned the installation and OMB regulation did not allow GSA to build and lease on this property, she proposed that ERDC relinquish ownership of a plot of land to the developer and enter into a long-term ground lease. As a result of her efforts, ERDC will now be able to save approximately $2.5M annually in maintenance and utility bills when the construction project is complete.

Resource Management in an Acquisition Environment

(Above Army Command) – Marjorie Etienne, Budget Analyst, Resources and Assessments Directorate, J8, USSOUTHCOM – Ms. Etienne volunteered to deploy with the Joint Task Force to Haiti. With her combination of financial management skills, language fluency and cultural awareness, Ms. Etienne served as the liaison between the JTF-Haiti contracting officers and the local vendor population. She provided guidance and training to 12 experienced contracting officers on local business practices in Haiti. She personally interviewed over 115 potential vendors, thereby enabling contracting officers to execute contracts in excess of $11 million, ensuring mission readiness across twelve Life Support Areas.

(Below Army Command) – Dr. James Moyer, Chief Business Management, Aviation Mission Equipment Program Office, U.S. Army Materiel Command – Dr. Moyer directed the execution of the Aviation Mission Equipment Product Office's $286.4M multi-year Aircraft Procurement, Army, and Research, Development, Test & Evaluation funding portfolio. He completed a detailed analysis that facilitated the reporting of $220.4M in excess aircraft and RDT&E funding throughout the FYDP. This initiative returned $97.7M in RDT&E funding to the Army for immediate use. With this thorough review, Dr. Moyer freed up sufficient FYDP funding to cover the $289M requirement for the CH-47F Production Improvement Plan – 1 (PIP1)…retrofitting an additional 289 aircraft.

MILITARY INDIVIDUAL AWARDS

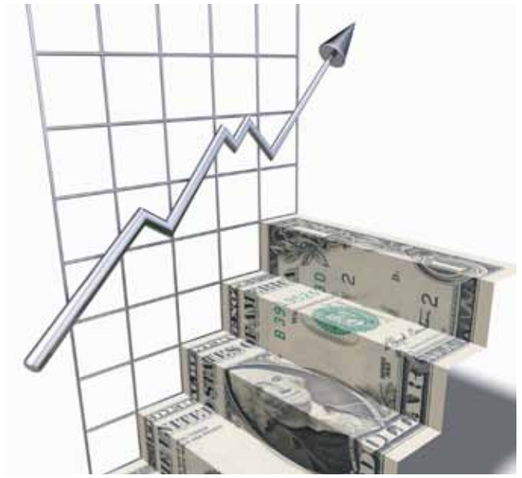
Accounting and Finance

(Below Army Command) – SGT Simeon Herrod, Finance NCO, 377th Theater Sustainment Command SGT Herrod created the Comptroller/G8 Accounting Branch of the Deployment Support Command (DSC). He developed the total accounting infrastructure of the DSC, tracking where resources were received in the headquarters, consumed and used to support mission accomplishment and all command initiatives toward the accomplishment of total mission readiness. SGT Herrod alsocreated an accounting system to track, identify and distribute command funding. His accounting system successfully traced the total of $19.8M dollars: $14.3M in various posts of Reserve Personnel, Army, and $5.5M in multiple Operations and Maintenance, Army Reserve appropriations, with an execution rate of 99.8%.

Analysis and Evaluation

(Above Army Command) – Major Timothy Hunt, Program Analyst, U.S. Army Medical Command - Major Hunt's ability to grasp critical mission requirements, communicate them effectively to garner resource support and guide commands and directors through fielding and implementation are directly responsible for the most robust investment expansion to Army Medicine experienced in years in terms of program starts, hiring, capital improvement, and MILCON approval. His technical mastery, IT systems skills, incredible capacity to digest and retain untold volumes of material, and unmatched work ethic clearly mark him as the pivotal player in Resource Management and a force-multiplier to the entire command.

Author of the Year



(Above Army Command) – COL Marcus W. Cronk, Assistance Chief of Staff Resource Management, MEDCOM. – COL Cronk authored an article titled "Increasing Accountability Through Performance-Based Budgeting" which was published in the Journal of Government Financial Management (Spring 2010). COL Cronk's article discusses performance measurement for federal agencies and outlines how MEDCOM implemented a performance-based adjustment model to improve and increase budgeting activity and department-level accountability.

(Below Army Command) – LTC Julio G. Arana, Chief, FM Concepts and Doctrine Division, TRADOC- LTC Arana rewrote FM 1-06, Financial Management Operations, and developed the ASA(FM&C) Financial Management Campaign Plan. He gathered contributions from across the FM community to develop, synthesize, and write an enduring document that provides the guiding principles and concepts for the conduct of full spectrum FM operations in a joint, intergovernmental, interagency, and multi-national environment. The new FM 1-06 reinforces the prevailing cost culture in today's Army and illuminates for the Army war-fighter and FM practitioner the key FM competencies, processes and procedures that support Full Spectrum Operations.

Budgeting

(Above Army Command) – MAJ Alex Gonzales, Budget Officer, MEDCOM - With no background in the Army O&M appropriation, MAJ Gonzales assigned another staff member

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to backfill this function through close-out. Facing gross under-execution, he oriented himself to all of the programs and reestablished communications with the numerous program managers spread throughout the command. His personal oversight and rapid assimilation of new material allowed him to gain control of foundering programs and restore spending discipline to optimize obligations. His rescue plan resulted in a 97% execution rate of all OMA funding, while ensuring any surpluses were returned for timely reuse by Army.

(Below Army Command) – CPT Hakeem Holmes, Financial Management Officer, 75th Battle Command Training Division, USARC – CPT Holmes coordinated with IMCOM for the accurate processing of monthly accruals for over 300 Division Soldiers mobilized away from their homes of record. He identified a weakness in their internal controls for Temporary Change of Station (TCS) Soldiers program which was a high profile area for potential fraud. CPT Holmes served as the Budget Analyst of $4M in OMA funds provided for post-mobilization, pre-deployment Battle Command Staff Training. He established the procedures to coordinate with the Division G-3 to identify requirements and with First Army G8 for mission specific funding. His diligence and personal relationship with First Army ensured proper travel funding for over 150 battalion and brigade size Overseas Contingency Operation missions.

Cost Savings Initiatives

(Below Army Command) – CPL Seth Thompson, Acquisition & Contract Management Specialist, USASOC – CPL Thompson's diligence and hard work resulted in 100% compliance with higher headquarters' mandates while leading all Component Subordinate Commands and Component Subordinate Units assigned to the United States Army Special Operations Command (USASOC). His efforts resulted in reduced interest penalties on late payments and provided the command increased buying power to support other requirements. The effect of CPL Thompson's work was clear as the 160th SOAR (A) had the lowest interest payments within USASOC throughout FY 2010; the next closest unit was 420% higher in interest payments.

Education, Training and Career Development

(Above Army Command) – COL Marcus Cronk, Assistant Chief of Staff Resource Management, U.S. Army MEDCOM – COL Cronk expanded educational opportunities available to Medical Service Corps Officers selected to train as Health Services Comptrollers, enhanced the Health Services Comptroller intern program, created unique continuing education opportunities for existing Health Services Comptrollers, and designed and implemented a civilian financial analyst internship program focused on healthcare.

Resource Management

(Above Army Command) – COL Marcus Cronk, Assistant Chief of Staff Resource Management, U.S. Army MEDCOM – In the FY 10-16 POM cycle, he secured over $2B per year in new resources from the Defense Health Program for the Army. To allocate resources within MEDCOM, COL Cronk developed and continues to improve upon a performance based resourcing methodology. MEDCOM has now incorporated access, efficiency, medical outcomes, patient satisfaction and administrative performance into their resourcing decisions.

(Below Army Command) – LTC John Melton, Chief, Resource Management, Landstuhl Regional Medical Center, MEDCOM – LTC Melton partnered with the supporting CPAC and transformed recruiting efforts that included marketing via various media venues, dispatching recruitment teams to professional conferences and job fairs, leveraging international search firms to secure healthcare professional resumes, and use of approved direct hire authority. The highly successful initiative to civilianize staff positions resulted in an annual cost savings of $3.8M, and also returned 163 positions/billets to the U.S. Navy for other force structure requirements.

Outstanding Intern Award

(Above Army Command) – Ms. Nancy Vallor, Accountant, G-8, U.S. Army Reserve Command – During her rotational assignment at DFAS, she brought back three longstanding APC Masterfile issues and resolved them in 2 days. Ms.Vallor wrote a desktop reference guide on the Reserve Personnel, Army appropriation that is now used as a training tool in the reserve community. While completing her training, Ms. Vallor was tasked to fulfill the duties as the USARC, Lead Defense Travel Administrator (LDTA) for 5 months. Ms. Vallor developed and conducted the DTA training course for the Budget Management Course. She resolved 111 prior year outstanding travel advances by 93% ($76K) in 3 weeks and 100% ($82K) in 4 weeks.

The FY 2011 RM Awards Program announcement will be available at the ASMC PDI at the Comptroller Proponency Office booth. The announcement will also be available on the ASA, (FM&C) website: http://www.asafm.army.mil/ and on the Comptroller Proponency Office AKO site. Even though Army resource managers did an excellent job winning awards in FY

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2010, our goal is to recognize many more financial management professionals in FY 2011. The key is to submit nominations for resource managers who have made significant contributions to the improvement of resource management.....nominate, nominate, nominate..... the nomination process is easy just follow the instructions included in the announcement. It is up to you to take the time to thank our busy, dedicated, and motivated resource managers with a nomination (which may result in an award!).

About the Author:

Ms. Valisa Farrington-Lynch is the program manager in the Comptroller Proponency Office, Office of the Assistant Secretary of the Army (Financial Management and Comptroller).

– RM –

The Debate of Defense Spending and Accountability

By Ms. Sara Haney

With the fiscal year (FY) 2011 budget as a topic of discussion all over the country, there has been increased scrutiny by the public over the stewardship of tax dollars. One of the main areas of focus has been the Department of Defense (DoD) budget. In addition to the sheer size of the DoD budget, recent media reports on unaccountability of these funds have presented DoD in a negative light. A CNN.com article titled, "Pentagon says it's moving towards being 'audit ready'" on February 25, 2011, outlined the defense overspending and pointed out specific accounting blunders that have occurred (Rizzo). This and series of other publications have brought these issues to the forefront and highlight the need for DoD to become more fiscally responsible.

Most of the media and public's attention has been on DoD spending and the programs it will likely cut. However, as important as cutting the budget and finding a way to do things more cost effectively, being accountable for this money must be the core of the issue. There has been an increasing amount of testimony on Capitol Hill about the status of this concern and recently Congress has intensified its focus on DoD audit readiness. Senator Tom Coburn (R-Okla.) wrote to General George Casey Jr., Chief of Staff, United States Army, saying:

> *"[m]ilitary and civilian financial managers in the Defense Department cannot make informed decisions when it comes to identifying cost saving initiatives, conducting 'buy-versus-lease' analysis, and other important financial decisions in an environment where valid and accurate financial data does not exist. As such, I will continue to push for a budget-freeze of all base budget non-military personnel accounts at the Defense Department until it complies with the law regarding auditable financial statements." (Coburn)*

The House of Representatives has been as focused as the Senate on DoD's audit readiness. Specifically, Rep. Randy Forbes, a six-term Virginia Congressman said, "… the department is not 'qualified' to talk about efficiencies if it 'does not know where our defense dollars are going' and that it cannot comply with the law if it 'does not even have mechanisms in place to perform the audits.'" (Will) Congress is increasing its focus on audit readiness and is pushing hard for DoD to begin realizing benefits from increased accountability. Congressman Mike Conaway, R-Texas, said "We need to know where the money's going. We need to be able to have the … 'Good Housekeeping Seal of Approval' so that the general public gains additional confidence in the one entity in government that the general public generally has great confidence in, and … that's in the Department of Defense." (Rizzo)

To combat these issues, the Office of the OUSD(C) established the semiannual Financial Improvement and Audit Readiness (FIAR) Plan Status Report to Congress that summarizes DoD's strategy for achieving a clean financial statement audit opinion by FY 2017. In addition, OUSD(C) annually publishes the FIAR Guidance that outlines the steps necessary for developing, maintaining and reporting audit readiness progress. The FIAR Guidance applies across all DoD Components and gives each of them responsibility over their own financial improvement plan (FIP) in order to become audit ready. The FIPs center on developing and maintaining internal control activities in order to achieve and sustain auditability.

The DoD's investment in audit readiness activities will bring efficiencies that will enable a return to the taxpayer far into the future. As Sen. Coburn continued in his letter to Gen. Casey, "…the Marine Corps is already seeing impressive returns on their meager investments in the pursuit of financial improvement and audit readiness. The Defense Information Systems Agency has also identified tens of millions in net saving by improving their financial operations." (Coburn) This feedback provides optimism that financial improvements, once fully implemented, will positively impact the DoD's bottom line. As the debate heats up in Washington over defense spending, DoD must show a commitment to and progress towards improving overall financial management and fiscal stewardship of the taxpayers' money.

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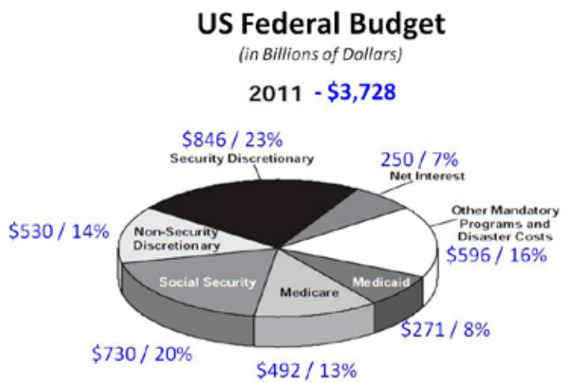
About the Author: Ms. Sara Haney is an IBM Consultant for the Army Accountability & Audit Readiness Directorate. – RM –

Achieving Fiscal Sustainability in an Era of Persistent Conflict "A Leadership Challenge"

By Brigadier General (US Army) Thomas A. Horlander

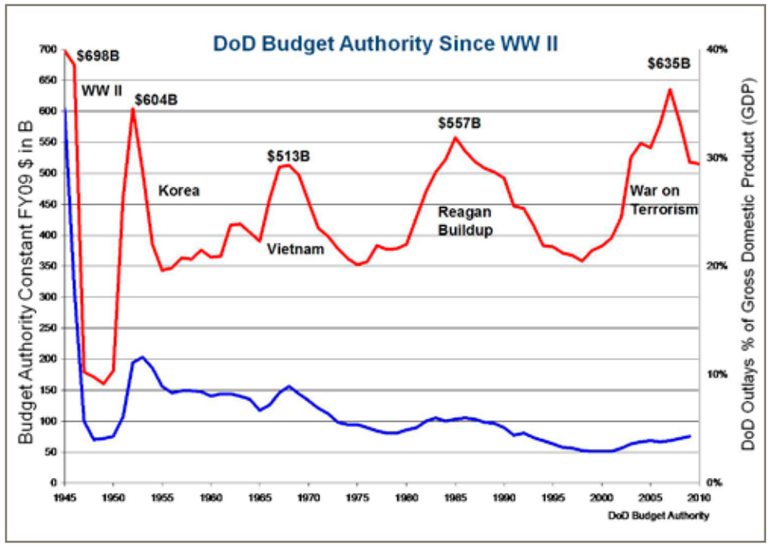
In October 2010, the United States of America entered into its ninth consecutive year of armed conflict with mass formations deployed in Southwest Asia and costly security measures implemented across the home front to ensure Americans and the American way of life are safeguarded from the evils of terrorism and those who perpetuate them. The price of war is both measurable and immeasurable. In the case of the current conflict, the measurable cost of conducting full spectrum warfare over this extended period of time has come with a hefty price tag for the U.S. and has progressively burdened the nation's economic capabilities to the point where measures must be taken to mitigate the financial impacts of this persistent conflict and the resultant deficit spending.

> *"… But this country's dire fiscal situation – and the threat it poses to American influence and credibility around the world – will only get worse unless the U.S. Government gets its finances in order. And as the biggest part of the discretionary federal budget, the Pentagon cannot presume to exempt itself from the scrutiny and pressure faced by the rest of our government." iii*
>
> *Secretary of Defense Robert M. Gates*



The task at hand is a balancing act. The nation's leaders have no choice but to make some difficult decisions about where to invest limited financial resources in the National Security apparatus, where it can become more efficient without sacrificing effectiveness, and where it must reduce certain capabilities and thereby potentially assuming a greater level of risk. None of these options stand alone as the optimal solution and the answer lies somewhere between all three. Maintaining national security spending at its current level would continue to overly burden the country's federal budget, driving the nation deeper into debt and perpetuate its dependence on foreign wealth for security. Flat-lining the National Security budgets will serve as the forcing function to achieve greater efficiencies and drive leaders to make critical decisions about which capabilities should the country invest in and which capabilities are no longer relevant in 21st Century warfare. Timing is everything. To flat-line or reduce spending on National Security too quickly could create unintended detrimental impacts to any number of critical national security capabilities. Move too slow and the nation's economy continue to suffer the perils of deficit spending. With almost ten years of persistent, full-spectrum conflict to learn from and the time to better understand the security challenges of the 21st Century, we can now make better decisions on how to resource the nation's security. "Well planned and measured reductions and redistribution of resources realized over time" should be the watch words that guide our efforts and serve as the mainstay in the development and implementation of this inevitable undertaking of rebalancing and reprioritizing our investments in the nation's national security. While there is much we can do to help ensure we achieve fiscal sustainability, fundamental to our success is strong, sound and decisive leadership at every level that reverse the tides of unconstrained spending that we have grown accustomed to over the past decade and embraces the cultural change that is necessary given the realities of today's economic environment.

In most American's minds, national security equates to national defense and the military. A quick study of the distribution of the federal budget, and one would arrive at the same conclusion. While the US Government does spend US tax dollars for numerous purposes other than the country's national security, the money trail clearly indicates that most of the discretionary portion of the federal budget is spent on US national security and most of this National Security wedge is spent on the country's military (Defense) capability; of the $846B requested in the 2011 Federal Budget in the "Security Discretionary" category, the 2011 Defense Budget request accounts for $548.9B or 65% of this category .



> *But as a matter of principle and political reality, the Department of Defense cannot go to the America's elected representatives and ask for increases each year unless we have done everything possible to make every dollar count. Unless there is real reform in the way this department does its business and spends taxpayer dollars. iiii*
>
> *SECDEF Robert M. Gates*

The conclusion one must take from this is inescapable. As military leaders, we must all come to terms with the reality of this situation and the proximity of our decisions to the Federal Budget. Said another way, all leaders throughout the National Security community and DOD must clearly see the direct linkage between the defense budget and the future health of the federal budget and the US economy. This stark reality is clearly reflected in the announcement made by Secretary of Defense Robert Gates in May 2010 when he stated that the Department of Defense, in order to maintain and modernize America's key military capabilities at a time of war and fiscal pressure, would need to fundamentally change the way it does business. Shortly thereafter in June 2010, he established savings targets for DOD and each military department starting in 2012 and going through 2016 that in the aggregate total $100B . Since these announcements, senior defense leaders across the Department of Defense have been grappling with how to realize these adjustments and exact the right balance between requirements and risk, capabilities and efficiencies all while ensuring we are successful in the current conflict and any future ones that may be on the horizon.

We as a nation have been here before – "kind of!" You are familiar with the adage, "a picture is worth a thousand words." The graph (inset below) is testimony to a road once traveled, four times in the last half of the 20th century. Perhaps unique to our challenge is the fact that the current conflict persists today and likely will continue to do so well into the next decade in one form or another. This will require the country and the Department of Defense to remain on a solid war footing and thereby continuing to compete for the nation's precious resources while simultaneously changing how we resource our Armed Forces. Secretary Gates has provided the Department with a broad road map on how to do this, which is articulated in his guidance to pursue four tracks: 1) find more than $100B in overhead saving over the next five years; 2) seek efficiencies from outside normal channels; 3) conduct a broad review of how DOD is organized and operates to inform the President's 2012 budget process; and 4) reduce headquarters and support bureaucracies

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while instilling a culture of cost consciousness. From these four tracks, the US Army and its subordinate commands have established Efficiency Tasks and Goals that are complementary to these objectives and have dedicated an extraordinary amount of time and energy to developing a plan to reduce over time the Army's top line without sacrificing the capabilities required to be successful in this persistent conflict.

A key leadership challenge in today's Army is, "how do we as an Army maintain and further develop the critical capabilities that ensure we can successfully protect America's national security interests while simultaneously achieving substantial savings for the nation?" We as an Army and a profession take great pride in planning, organizing and training our forces for any mission we are given and achieving victory no matter the difficulty. Clearly, our Army has realized its great victories and triumphs of high achievement for a myriad of reasons but for certain, good leadership was at the heart of each one of them. It is with this belief that I assert that the fundamental key to the success of this undertaking is no less the same - to ensure every leader takes ownership of this fiscal and operational challenge and focuses on the fiscal sustainability of our Army and not just the immediate needs and wants of his/her respective organization. Absent this dimension in every leader's decision making process, the Army will struggle to succeed in this mission. And while the Army is fortunate to have capable and experienced higher headquarters elements with cadres of highly skilled Staff Officers, this is not a mission for the higher headquarters to figure out but a leadership mission at every level and must be pursued as one.

An undertaking of this magnitude has led to a reemergence of the term "fiscal sustainability" back into our lexicon. While many may consider this term synonymous with good stewardship, it connotes a greater long-term approach to how we make decisions and manage the Army's resources. Today's current corporate process is known as Planning, Programming and Budgeting System (PPBS) - a system designed by then SECDEF Robert McNamara during the Vietnam War era. It has matured over time and served the Defense establishment well during the Cold War and times of peace, however the persistent conflict of the last 9 years has stressed it and forced deviations from its otherwise rigid process. Leaders at every level are grappling with reconciling three major forces that will define the Army's future resourcing program: 1) the institutional resourcing solution generated through the PPBES process; 2) the rapidly and ever-changing needs of an Army at war and; 3) the need for our country to reduce spending on national security without sacrificing critical capabilities.

To lead change is one of the top leadership challenge most senior leaders face. To lead belt-tightening change after a decade of fiscal largesse is surely at the top of the list and there is certainly no sure-fire way to get all the right people "on the right bus" to ensure an enduring change that will safeguard the fiscal sustainability of our Army. By anyone's measure, this is no small undertaking and given the magnitude and complexity of the operation, requires every leader in our Army to understand and embrace the challenges and the way ahead.

While I do not profess myself to be a pioneer nor expert of 21st Century's "fiscal sustainability," I will offer a few thoughts for leaders to consider as we journey through the next decade of fiscal change, however I caution the reader to not expect a cookbook solution to the road ahead but a visitation of many of the same leadership and management principles we learned as young Officers and NCOs.

1. Make and Enforce Balanced Decisions. Demand thoughtful analysis and prudence in every decision – considering the sizeable savings that the US Army and the other Armed Services are seeking to achieve, leaders must not lose sight of the operational and long term impact of our decisions in order to achieve short term savings. The question that must be prevailing in every decision made is, "How does this resourcing decision impact the Army's current readiness and future capabilities?" This means looking beyond the immediate needs of one's command and considering the enterprise as a whole. This is not an easy question to answer, however if we cannot or do not address it during our decision making process, then perhaps we have more work to do.

2. Is this the best way or the easiest way to do the job? As a former Special Weapons Officer, we were taught to ask the simple question, "right tool for the right job?" In resource management parlance, this equates to "are we making the right sourcing decision?" Should this mission or task be performed by military, Department of the Defense/Army Civilians, Contractor Manpower Equivalents , another source or some combination thereof? And we must find the balance between "good, fast and cheap" understanding that we rarely can have all three. Sourcing decisions drive effectiveness, drive cost and ultimately drive fiscal sustainability.

3. Am I properly tasked organized and structured for the mission? This goes beyond organizing our forces for a tactical mission and resides in more enduring Force Structure decisions that are critical to ensuring both operational effectiveness and efficiency and fiscal sustainability. Examining the necessity for intermediate layers of Command and Control and redundant capabilities that do not enhance the capabilities of our formations is key to our efforts.

> *"In any organization that spends a large portion of its annual funding program on contracts, a leader cannot afford to not have a contract management program where the leaders and managers of the organization are integrally involved."*
>
> *BG Thomas A. Horlander*

4. Are we developing the right skill sets? Said another way, "Are we training and educating our leaders and their workforces with the skills they will need to achieve fiscal sustainment and operate in this rapidly changing fiscal environment?" Do we have the requisite skill sets at the right levels to enable staffs to develop sound cost-informed recommendations to leaders, thereby empowering them to make the right resource-informed decisions? Corporately, the Army has recognized the need for a more robust effort to develop its people to make better resourcing decisions by growing some segments of the workforce and investing in the training and education of that workforce. This is evident in: 1) the recent decisions to grow and develop the Acquisition and Contracting workforce (i.e. decisions made as a result of the 2007 Gansler Commission Study); 2) including these subjects in the Army's Senior Leaders Courses curriculum (i.e. development and integration of procurement and contract management training for General Officers and SES's into the Army's Senior Leadership Development program): and 3) providing training opportunities for mid-level managers in key areas like cost management (i.e. starting in FY10, the Army's ASA-FMC developed and sponsors the Cost Management Certification Course (CMCC) conducted at the Naval Post Graduate School in Monterey, California) . Achieving fiscal sustainability requires a long-term investment to develop the right skills in our most precious resource, our people; we cannot forego this small investment today for the sake of current year savings, to the detriment of future critical capabilities.

5. What "should" this capability cost? This is probably the most elusive of questions to try to answer. In recent years, the US Army has made an admirable attempt and some progress in changing its culture from a consumption-based to a cost-based culture. Perhaps not visible to an outside observer, the US Army developed and implemented such initiatives as 1.) the creation of four Core Enterprises to ensure we gain a broader understanding of corporate processes to inform leader's resourcing decisions; 2.) the conduct of Capability Portfolio Reviews (CPRs) to help understand requirements and identify redundant capabilities across the force and where the Army could achieve greater efficiencies; 3.) the requirement to conduct a Cost Benefit Analysis for certain requirements before they can be considered for resourcing; 4.) the development and conduct of the Army's CMCC to educate mid-level managers on Cost Management so that they can take their skills and expertise and apply them in their respective organizations, etc… All of these initiatives are aimed at achieving a cost culture and ultimately ensuring the Army can fiscally sustain itself in an era of persistent conflict.

6. Am I focused on the right things? As leaders, our most precious resource is time. In today's operating environment, most leaders are challenged to accomplish everything they consider important to the mission. In the area of resourcing, I recommend leaders focus their efforts on "the big things" -- those areas that are the largest cost drivers or impact their resourcing program the most. This will vary from one organization to another. In a tactical unit, leaders will likely need to focus on training events and supply management; at an installation level, leaders would need to focus on workforce and contract management to ensure installation services are adequately resourced to the desired capability level; and at the strategic and/or higher headquarters level, leader may need to focus more on leveraging existing capabilities external to their organization or ensuring the right processes and procedures are in place to ensure subordinate organizations manage resource properly.

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7. Do our current processes enable us to make decisions about the right things and then make the right decision? If our current processes are focused in those areas that do not constitute where the majority of our capabilities lie, then our processes are not serving us well. This question begs the follow-on question of whether these processes are well integrated in the other systems we utilize, to ensure leaders are not making fragmented decisions but more holistic ones. For example, in an Army that relies heavily on contracted capabilities, we must dedicate leadership energy throughout the contract management process, especially in the requirements generation, planning and post-award review stages. Equally important to involving leaders in this process is to ensure that these venues are integrated into the operational and resourcing activities of an organization, ensuring the same leaders can make better integrated operational and resourcing decisions.

8. "We've always done it this way!" Better stated, "Are we stuck in the past?" Have we leveraged modern day technology where it makes sense to do so and thereby identified and implemented more efficient ways to produce the same or better results. What are those legacy capabilities that we either need to divest ourselves of completely or change? The Army today is fielding several new automated business systems to improve its management capabilities thereby empowering leaders to make better informed decisions. The fielding of the General Fund Enterprise Business System (GFEBS) is but one of those systems that can provide leaders a great appreciation for the costs of their operations and enable them to conduct analysis to make cost-informed decisions.

9. Follow through. Once a plan has been decided upon and enacted, are we following through by monitoring its execution? Critical to the success of ensuring that we "achieve the balance" and ensure fiscal sustainability of our Army, is to monitor the progress of each organization's implementation of the necessary changes. Much like we would check the development and readiness of a tactical formation preparing for a mission by monitoring the execution of their scheduled training or maintenance readiness reports, we must also monitor the execution of our implementation of this resourcing operation. This step is easily neglected but imperative to our success and must be planned for.

10. Strategic Messaging. I referred to "getting on the bus" previously in this article as a portent to this final assertion. Have we ensured everybody who needs to know, knows? We have all seen the greatest of plans suffer because of less than adequate STRATCOM plans that did not ensure the right people were "on the right bus" and/or had an adequate understanding of the mission and the concept of operation. This is fundamental to any successful operations and cannot be over-emphasized in this undertaking.

While my offerings are broad and conceptual, they hopefully serve as reference points for us as we plan for the implementation and execution of our Army's mission to reduce its resourcing requirements without sacrificing capabilities and thereby achieving a level of fiscal sustainability that ensures our Army is capable of safeguarding our national security in a 21st Century of persistent conflict. Many have coined this persistent conflict as the "long war." The United States' ability to fiscally sustain its Armed Forces throughout this "long war" is a key to our success as a nation and a leader of the free world. The Armed Forces' role in this is greater than just being the most capable and ready military force in the world, always capable of protecting the US National security interests but it must also do so in a more economic and efficient manner. This is partially achieved through some of those ideas I have represented above but undeniably, the fundamental key to the success of achieving fiscal sustainability is in a word - Leadership.

About the Author:

Brigadier General Thomas A. Horlander currently serves as the U.S. Army Installation Management Command G8/Resource Manager. He is a US Army Master Strategist and holds three master's degrees in business administration, military arts and science – international relations and national security. He is a sitting member of ASMC's CDFM Certification Commission.

These figures were pulled from the 2011 Budget of the Federal Government found at www.whitehouse.gov/omb... and the author recognizes that they are subject to change given that currently the USG is operating under a Continuous Resolution and it is possible that this budget request could be modified.

SECDEF memo to the Service Secretaries dated 04 June 2010
iii SECDEF Speech delivered at the Pentagon, January 06, 2011
iiii SECDEF Speech delivered in Abilene, KS on 08 May 2010

– RM –

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

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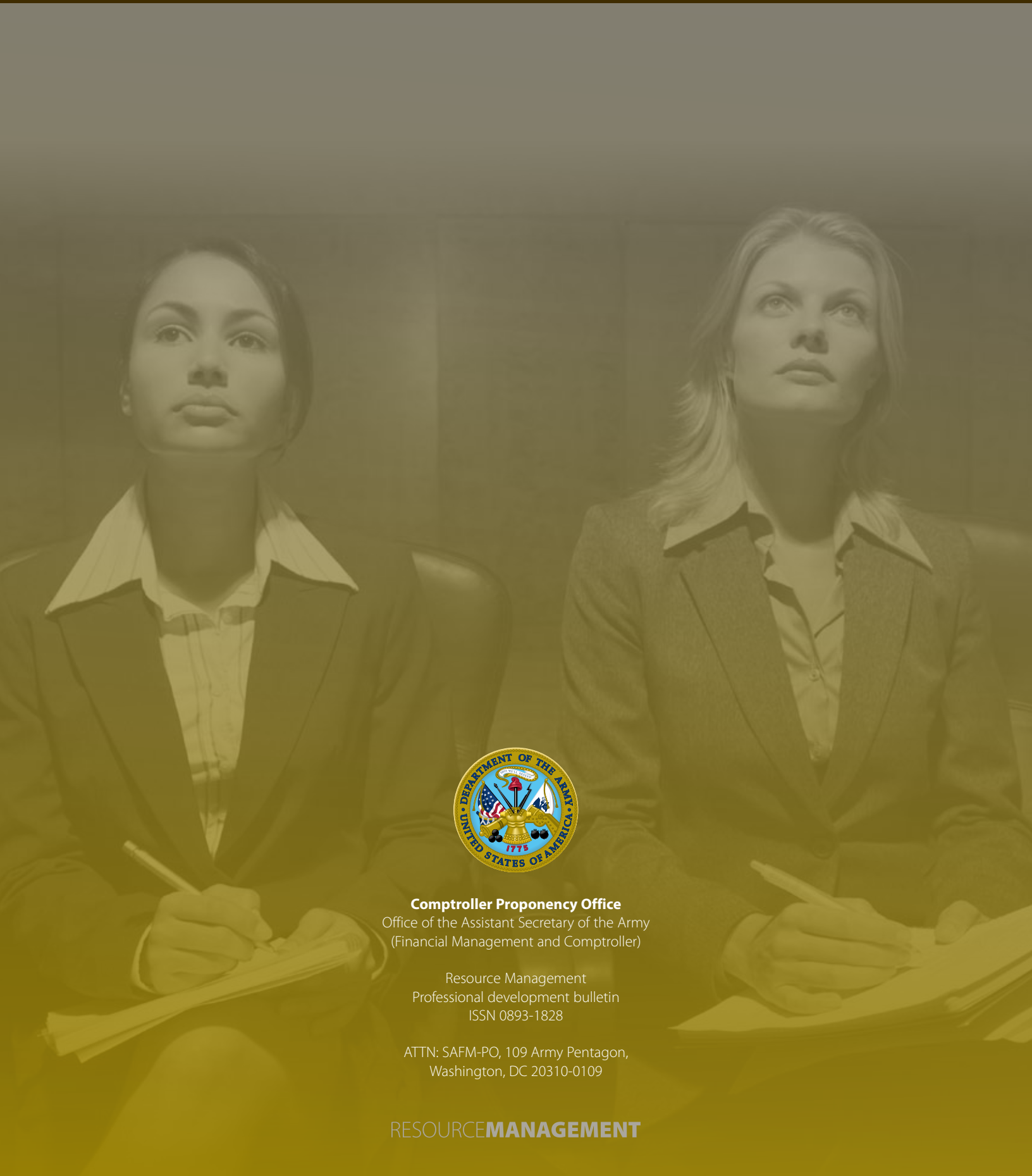

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