RM ResourceManagement
3rd Quarter 2011
PB49-11-3

INSIDE THIS ISSUE:

7 An Intragovermental Relations Story: Army Procurement Fraud Recovery during a Wartime Environment

10 Helping Civilians Be Army Strong

THIS ISSUE'S FOCUS

Intergovernmental Relations

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.

By order of the Secretary of the Army:

Martin E. Dempsey
General, United States Army
Chief of Staff

Administrative Assistant to the Secretary of the Army
Joyce E. Morrow

Distribution:
Assistant Secretary of the Army
Financial Management
and Comptroller
Mary Sally Matiella

Managing Editor, the Pentagon
Patricia M. Hughes

Design/Layout,
Army Publishing Directorate

Resource Management is an official professional Bulletin published quarterly and sponsored by the Assistant Secretary of the Army for Financial Management and Comptroller. Unless otherwise noted, material may be reprinted provided the author and RM are credited. Views expressed herein are those of the authors and not necessarily those of the Department of the Army or any element thereof. RM provides a forum for expression of mature, professional ideas on the art and science of Resource management. It is designed as a practical vehicle for the continuing education and professional development of resource managers through thought-provoking articles. Send all correspondence to: Managing Editor, Resource Management, Comptroller Proponency Office, Office of the Assistant Secretary of the Army (Financial Management and Comptroller) ATTN: SAFM-PO, 109 Army Pentagon, Washington, DC 20310-0109. Queries may be made by phone to DSN 222-7414 or commercial (703) 692-7414. Please send a copy of each submission to Managing Editor, SAFM-PO, ASST SEC ARMY FIN MGT, 109 ARMY PENTAGON, Washington, DC 20310-0109.

POSTMASTER: Please send address changes to Managing Editor, Resource Management, Comptroller Proponency Office, Office of the Assistant Secretary of the Army (Financial Management and Comptroller) ATTN: SAFM-PO, 109 Army Pentagon, Washington, DC 20310-0109.

RM

ResourceManagement

3rd Quarter 2011
PB48-11-3

1 Message from ASA (FM&C)

3 Functional Chief Representative (FCR) Corner

5 Honorable Mary Sally Matiella and LTG Edgar Stanton III Visits Afghanistan

7 Army Procurement Fraud Recovery during a Wartime Environment: An Intragovermental Relations Success Story

10 Helping Civilians Be Army Strong

13 Civilians Invade Financial Management Basic Officer Leader Course (BOLC)

19 The Innovative Edge

Army Day 2011 Workshops:)

20 Cost Update

25 Army Budget

27 General Fund Enterprise Business System (GFEBS)

29 Army's Road to Audit Readiness

31 Financial Management Roundtable

32 2010 Auditor of the Year

35 Office of Management and Budget (OMB) Fellow Program

37 DCP 11 & 12, ECC 11-III, ACC

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

By the Honorable Mary Sally Matiella

Once again it is my pleasure and privilege to communicate to our financial management community through the Resource Management publication. The theme for this issue is Intergovernmental Relations, and it could not have been timelier. Having returned from Afghanistan just a week ago, I am mindful of the importance of cooperation amongst government entities as we work together to win our Nation's wars. Our mission as financial managers, especially during wartime, requires us to be both knowledgeable professionals and team players. As I travel and meet financial managers in Afghanistan, Iraq, Kuwait, Korea, Europe and here at home I am constantly impressed with your positive attitudes and the high standards you set for yourselves and your organizations. Keep up the great work!

COOPERATIVE AGREEMENTS AND ARMY MISSION ACCOMPLISHMENT

Accordingly, the Army relies heavily on support from others (joint, interagency, intragovernmental, intergovernmental, and multinational) to increase its capabilities to accomplish missions. The Economy Act provides the Army authority to sell and buy goods and services from other federal agencies (including other Military Departments and Defense Agencies) and to pay the actual costs of those goods and services. Congress passed the Act in 1932 to obtain economies of scale and eliminate overlapping activities of the federal government. Within the Department of Defense (DOD) activities may place orders with one another, or with external federal agencies for goods or services.

In the continental U.S., we contract with other government agencies such as General Services Administration to buy and rent office equipment, partner with other Services on joint basing, and assist in homeland security during crises. Within DoD, the funding mechanism is in the form of Military Interdepartmental Purchase Requests (MIPRs). Additionally, in the overseas and contingency environments the Army as financial management executive agent account for international agreements to provide collective security and humanitarian assistance through support agreements such as Acquisition Cross Service Agreements (ACSA). The Army aggressively uses support agreements to accomplish its mission more effectively and efficiently; however, financial management of MIPRs and intergovernmental support agreements can be very difficult. For, example, if we are the 'seller' for goods or services, when do we record cost of service? If we are the 'buyer' of goods and services, when do we record expenses? In the end, we must overcome these difficulties in order to produce reliable financial information and, thus understand the full cost of mission accomplishment.

THE IMPACT OF U.S. COOPERATIVE FEDERALISM

The mixing and integration of federal, state and local governments - often require these governments to provide resources in responses to national emergencies. Intragovernmental business is not only a challenge for the Army, but it is a challenge for the federal government as a whole. There is high reliance on intragovernmental support agreements to 'buy and sell' capabilities within core

competencies. During crises such as Hurricane Katrina, federal, state, and local governments created agreements to provide shelter, food, security, transportation, and other basic life support items for citizens affected by this disaster. Yet, financial management of intragovernmental business is difficult. In fact, the difficulty in executing intragovernmental financial management is one of the major reasons why the federal government has not received an audit opinion on its government-wide financial statements.

RELATIONSHIPS TO FACILITATE MISSION ACCOMPLISHMENT

I recently went into the 'eye of the storm' of U.S. intergovernmental and multinational cooperative relations - Afghanistan. In Afghanistan, the U.S. works with NATO countries, other services (Navy, Air Force, Marines, and Defense Agencies), and non-governmental agencies through support agreements to accomplish DOD's mission of providing a secure and safe environment and to fight terrorism. We use several types of funding sources to accomplish this mission, most notable are Overseas Contingency Operations (OCO), Commander's Emergency Response Program (CERP), and Afghanistan Security Force Funds (ASFF).

Additionally, DOD's requirements for capabilities in this counterinsurgency environment require joint and interagency skills and expertise. The Army as executive agent for financial management works 'shoulder to shoulder' with Air Force, Marines, Navy, Defense Service, and Contractors to manage and account for funds put to intergovernmental and multinational use. I made a very special visit to a remote Afghan village where CERP and ASFF funds were being used to build critical infrastructure (roads, school improvement, etc.) and increase Afghan security to enable the village to continue resistance against Taliban influence. The village Elders and the Chiefs of the National and Local police were very appreciative of U.S. CERP and ASFF funding.

Bottom line, intergovernmental and multinational work ensures that the strengths of many agencies, governments, or organizations results in efficiencies and increased capabilities.

MAXIMIZING U.S. CAPABILITIES

Disciplined joint, interagency, intragovernmental, intergovernmental, and multinational relations use of MIPRs and support agreements optimize responses to crises and wars as it facilitates the delivery of goods and services to solve complex problems. In order to ensure the accurate, disciplined accounting of these agreements, financial management training and oversight is required.

We must know what we are buying or selling; thereby, ensuring that the accounting of such is accurate and timely. During execution, the requirement must be reviewed to ensure the level of required goods or services is still necessary. My visit to Afghanistan reinforced the importance of disciplined financial management in military operations. I believe that enforcement of statutory requirements and best business practices, although difficult in complex environments to manage, are steadily and surely improving. The deployment of General Fund Enterprise Business System will assist with ensuring disciplined practices result in the Army having auditable financial statements. However, systems are only as good as those who operate them. This issue of RM Magazine reminds us that we all must remain cognizant of our financial management responsibilities when accounting for agreements as we support the organizational missions of commanders and leaders.

– RM –

Functional Chief Representative Corner

By Terry Placek

Over the last few years, we have heard about the Civilian Workforce Transformation Initiatives. These Initiatives continue to be the driving force as we prepare our workforce for the future. I would like to take this opportunity to share with you two programs that are helping the federal workforce achieve this goal, the Competency Management System and the Academic Career Tracker.

COMPETENCY MANAGEMENT SYSTEM

Background: AG1-Civilian Personnel/Strategic Human Capital Development Division will implement an integrated competency based life cycle management system (CMS) for 48 mission critical occupations (MCO) NLT 20 September 2011. These MCOs will include identification of competency requirements of jobs, competencies of incumbents, gaps assessments, strategy development of gap closure; competency based selection using USA staffing; development of competency – based IDP build, career planning geared to development of needed competencies and tracking of training impact on gap closure (ROI).

U.S. Army Audit Agency (AAA) participated in the initial pilot competency assessment of the Agency's civilian auditor workforce (OPM Occupational Series 511). Army Audit Agency was selected because they employ approximately 90 percent of the Army's civilian auditor assets. Employees and their supervisors rated each competency on how important they thought it was and how proficient they felt they were with each competency. The Agency achieved an 89 percent workforce participation rate for the CMS study.

The CP 11 Functional Chief Representative will also initiate an assessment of competencies to employees and their supervisors for the CP 11 MCOs (501,505,510, 560 and 1515). A 12 week process will launch the week of 08 August 2011. The following will occur during this process. Specifically,

- Employees and Supervisors assess competencies within the Competency Management System (CMS)

- AG-1 conducts analysis of the gaps (technical and non-technical)

- MCO POC Subject Matter Experts (SMEs) review, evaluate and identify core competencies and the gaps based on ratings by the employees and their supervisors.

- CMS competency assessment report results and conclusions briefed to the CP 11 Executive Council.

The Information Paper from the 2011 Army Posture Statement explains what the Army Career Tracker (ACT) is all about.

ARMY CAREER TRACKER (ACT)

What is it?

ACT is an Army leadership development tool that provides a single point of entry for career management and development for the enlisted, officer and civilian cohorts, to include active and reserve components, with a specific set of functionalities for each component.

ACT will pull information from training, education, and experiential learning sources and present a common training picture as well as a consolidated course catalog for all cohorts. ACT provides a personalized, consolidated history of all recorded education, training (institutional and unit training) and assignments in a simple-to-use interface.

The system will allow users to search, see, understand, and act on the personalized information provided to them. Users will be required to select their first-line leaders, who, in turn, will be able to view critical data, make recommendations, and provide effective mentoring. The Professional Development Model (PDM) is personalized to the Soldier by matching the Soldier's history to proponent approved career maps. ACT will use the PDM information to make targeted recommendations for future assignments, training, education and self-development. A future capability of ACT will allow Army staff to view aggregate data and consequently perform analysis and planning. ACT integrates data from 15 different source systems. The overall concept of ACT is to bring together a view of these various source systems into a single user interface.

WHAT HAS THE ARMY DONE?

The ACT Capability Production Document was approved in April 2009. A scaled- down architecture was built and deployed in November 2009 for the Demonstration of Technology phase of ACT development.

ACT is listed as priority number six on the Army Leader Development Program (ALDP) resource Integrated Priority List.

REMEMBER, *GROW PEOPLE*!

ACT is a key component of the Army Learning Concept 2015 and the Army Leader Development Strategy.

FY 10 funds were obligated and a contract was established to begin building and deploying the full ACT system.

The ACT Team has identified key stakeholders, conducted workshops to identify functional requirements, and is completing system interfaces.

What continued efforts does the Army have planned for the future?

The ACT Team will continue to conduct coordination meetings with key stakeholders, build systems interfaces, develop the system, and conduct marketing operations. The detailed project plan is being executed with very aggressive timelines that include six separate releases:

1. Release 1 - Enlisted Force: Active Army; Army Reserve; Army National Guard Implementation and Initial Operating Capability June 2011.

2. Release 2 - Civilian Delta Implementation August 2011.

3. Release 3 - Mobile ACT/Recruiter Implementation September 2011.

4. Release 4 - Officer Delta Implementation November 2011.

5. Release 5 - Staff Role Implementation November 2011.

ACT Full Operational Capabilities (FOC) production for all releases is scheduled to occur January 2012.

WHY IS THIS IMPORTANT TO THE ARMY?

ACT, as a single-entry portal, links the Army's leadership development initiatives and lifelong learning as a continuum of service throughout one's career and beyond. ACT supports the Army Training Concept, Army Leader Development Strategy and Army Learning Concept 2015.

The Comptroller Proponency Office will provide the data necessary to successfully implement ACT. CP 11 will be in Spiral 2 of ACT implementation.

We will continue to provide updates of the initiatives that are empowering our workforce. – RM –

Honorable Mary Sally Matiella and LTG Edgar Stanton Visits Afghanistan

By LTC Ozzie Arroyo

Beneath a bright and searing Afghanistan summer day, Regional Command – East (Bagram Air Field, Afghanistan) hosted several distinguished visitors from the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) (ASA (FM&C) from 12-13 July 2011. BG Robert M. McCaleb (Director of Resource Management Third Army/United States Army Central Camp Arifjan, Kuwait) escorted Honorable Mary Sally Matiella (Assistant Secretary of the Army Financial Management and Comptroller) and LTG Edgar E. Stanton III (Military Deputy for Budget Office of the Assistant Secretary of the Army (Financial Management & Comptroller). The purpose of their visit was to receive theater financial management updates from the fiscal triad represented by Regional Command – South (RC-S) and Regional Command – East (RC-E) CJ8, and strategic level updates from USFOR-A staff that impact the full spectrum financial management operation. Other triad members from the RC-E battle space in attendance were 101st Sustainment Brigade, 101st Financial Management Company, Regional Contracting Center (Bagram).

LTC Ozzie Arroyo (RC-S CJ8); CPT Jon Phillips (B DET/33d FM Co), Brad Benson (U.S. Army Audit Agency KAF Field Office) represented Regional Command – South (Kandahar, Afghanistan). Major Mike McPherson (USFOR-A S/SW J8) participated via video teleconference from Kandahar. Each triad stakeholder presented an overview of their mission, financial management concept of support, described controls that promote stewardship/audit readiness, and best practices/areas of potential improvement relative to their functional area within the triad.

Honorable Matiella emphasized that the Department of Defense must be audit ready by 2017, and to this end General Funds Enterprise Business System (GFEBS) is the Army's enabler that will set the conditions for this mandated directive. Honorable Matiella informed the fiscal triad stakeholders in RC-S and RC-E that Combined Joint Operating Area – Afghanistan (CJOA-A) must complete migration to GFEBS at the end of Fiscal Year 2012. LTG Stanton underscored how we must transform how we do business as we approach a period of constrained resources. Finally, both regional commands shared their concerns about financial management structure, nesting with the Financial Management Support Operations (SPO), commercial vendor service payment improvements, deployed operations resource/financial management pre-deployment training, and highlighted several Lean Six Sigma projects in progress from the 101st Sustainment Brigade.

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 –

CPT Jon Phillips (B DET/33d FM Co), LTC Ozzie Arroyo (RC-S CJ8), HON Sally Matiella (ASA FM&C), LTG Edgar Stanton (Mil Dep for Budget), BG Robert McCaleb (ARCENT G-8)

Army Procurement Fraud Recovery during a Wartime Environment – An Intragovermental Relations Success Story

By: Mr. Ronald H. Jones and Dr. Evelitsa H. Schweizerhof

ABSTRACT

At a time of considerable fiscal challenges in our country, intragovermental process improvement efforts can significantly contribute towards deficit and spending reduction imperatives across multiples organizations. Proven methodologies such as Lean Six Sigma (LSS) can effectively tackle wasteful activities in the Federal Government space; strengthening process controls and audit readiness. Fraud and abuse cases are particularly complex types of organizational waste that can be prevented and dealt with via the use of efficient and effective end-to-end processes. In this case, a collaborative intragovernmental Lean Six Sigma effort was established to specifically address this type of waste and process auditability for the Army Procurement Fraud Recovery process. This effort was led by the Assistant Secretary of the Army (Financial Management & Comptroller) - OASA (FM&C) in partnership with Civil and Military agencies like the Office of the Judge Advocate General (OTJAG), Department of Justice (DOJ), United States Army Criminal Investigation Command (USACIDC), Defense Finance and Accounting Service (DFAS), Army Commands, and the U.S. Treasury. This opportunity stemmed from a long-standing audit deficiency in collecting Army Procurement Fraud Recovery funds. The existing business process at that time did not allow for an effective and efficient way of tracking successfully adjudicated cases. Therefore, when a procurement fraud case was trialed in court, associated funds recovered would typically remain in a suspense account for an average of 923 days. Consequently, defrauded Army agencies were unable to timely utilize funds. As a result, this effort presented a very compelling case for improvement. This team applied the Lean Six Sigma methodology, uncovering the underlying root cause of audit deficiency and developing an efficient and effective Federal Government level solution to this audit issue and delayed response in the process. The root cause, also known as the critical "x" in Lean Six Sigma terms, included the absence of an effective intragovernmental error proofing tracking mechanism to measure and link cases to original fund owners (defrauded Army Commands or Agencies). Additionally, intragovermental policies and procedures had gaps and required standardization and streamlining. Through the effective implementation of an intragovermental solution, agencies involved in the process were able to efficiently and effectively resolve the long standing audit deficiency. Through this improved business practice, fraud cases are now tackled 10 times faster, that is an improvement in average processing time from 923 days to 93 days.

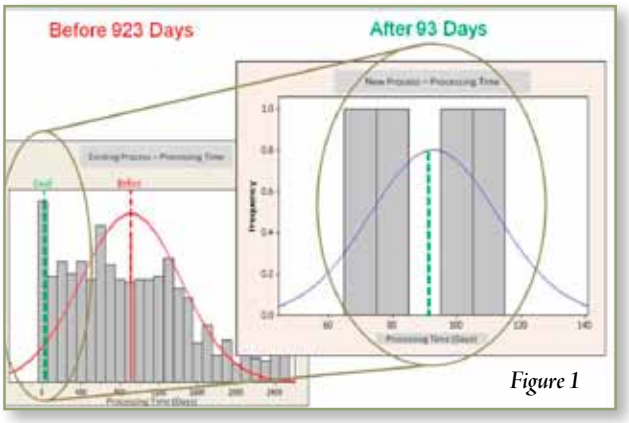


Figure 1

Additionally, over $150M in recovered funds have been achieved with over 40 cases in pending recoveries worth over $80M in FY11 and with more recoveries in the following years. This level of in-depth Intragovernmental Relations and coordination was challenging, yet very effective in creating a solution to the problem. The diligence of the team, under direction of Mr. Jones, informed and engaged respective leaders, resolving all conflict resulting in an Interagency Memorandum of Understanding (MOU) to improve the process, tackle waste and address audit readiness. This effort has been identified as a best business practice at the Department of Defense with great replication opportunities across all services.

BACKGROUND

In 2003, the OTJAG requested that AAA review practices associated with the collection and forwarding of funds from Army Fraud Recovery cases. This request was based on a concern by DFAS that they were receiving a large amount of Fraud Recovery funds from the DOJ containing inadequate information about ownership within the Army – the Army activity that had originally

been defrauded. These funds would cancel and be returned to the U. S. Treasury's coffers instead of being forwarded to the appropriate Army activity or Command. The subsequent AAA audit provided OTJAG and DFAS with recommendations to write procedures improving the process. In July 2007, AAA conducted a follow-up audit and determined that OTJAG had made some improvements however; good procedures had not yet been developed. In response OTJAG agreed to hold a workshop to explore ideas about further re-engineering the process, and determine what organization was in the best position to track the Army's Fraud Recovery funds once DFAS received them. OTJAG also wanted to determine the amount of non-cancelled funds that could be returned to Army activities or Command, and the expected cost-effectiveness of the effort. OTJAG contacted OASA (FM&C), the Headquarters Department of the Army (HQDA) proponent for financial management, to develop effective financial management procedures and implement them across the Army and associated agencies.

THE OPPORTUNITY

Army Procurement Fraud Recovery funds were not returned to Army Commands in a timely manner and funds sat unutilized in a suspense or holding account at DFAS for 923 days on average. Mr. Jones and the team were tasked to reduce processing time to return the funds to the appropriate Command by at least 50%. Since the problem had been reported twice by the Army Audit Agency, the project is a good example of how building bridges and lines of communication between agencies in the Federal Government space, using a proven problem solving and process improvement methodology along with persistence, can result in an Interagency MOU between six agencies to solve a difficult problem.

THE ANALYSIS

The challenge with an intragovermental effort involves identifying all associated processes and disjoints from start to end. That is from the initiation of a potential fraud case at the Army Command level through the successful return of funds to the defrauded Army Command. This end-to-end process map allowed a system view of all activities and agencies involved in the process. Mr. Jones and his team had the difficult challenge of identifying all associated processes, types of waste, and gaps within and across agencies and developing a solution that would benefit all affected organizations. A closer review of the process identified significant wait time at DFAS when funds were collected. Over 7 years of historical performance data including 619 cases were collected to evaluate the process. The data revealed that funds would sit unutilized for an average processing time of 923 days in a suspense account in DFAS, awaiting to be returned to fund owner. Additional statistical indicators on this process included a standard deviation of 675 days showing large variation and unpredictability in process performance.

The team conducted a root cause analysis, uncovering the absence of a tracking mechanism linking a case to the affected Command throughout the process. That is, from case initiation through recovery and return of funds. Hence, funds recovered from successfully adjudicated cases would sit in a suspense account for a long period of time.

An error proof solution was developed and tested to validate this root cause. This solution contained information that effectively linked a case and funds to the impacted Command 10 time faster. Through this solution the average processing time of funds improved significantly from 923 days to 93 days, yielding a 90% improvement. An analysis of variance was conducted before and after process improvement, showing a statistical significant difference with a p-value less than 0.05. Likewise, the standard deviation decreased from 675 days to 20 days; that is a 97% improvement in variability. A test for equal variance analysis was conducted between the before and after process improvement to evaluate changes in variation.

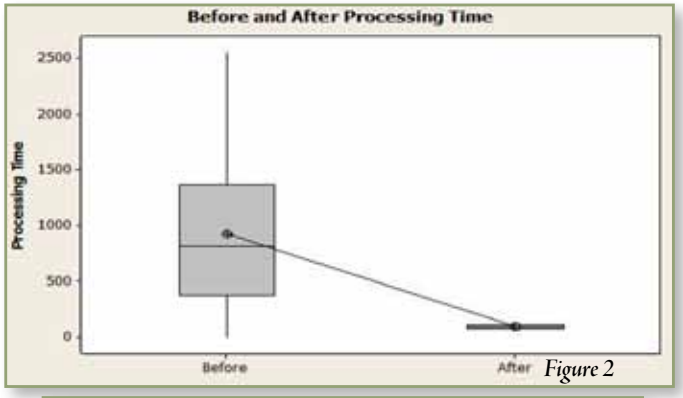


Figure 2

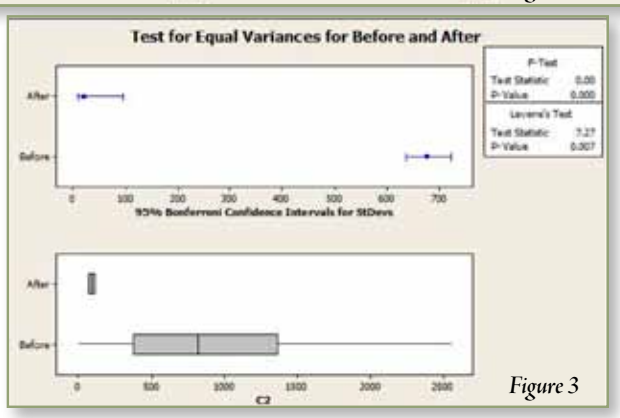
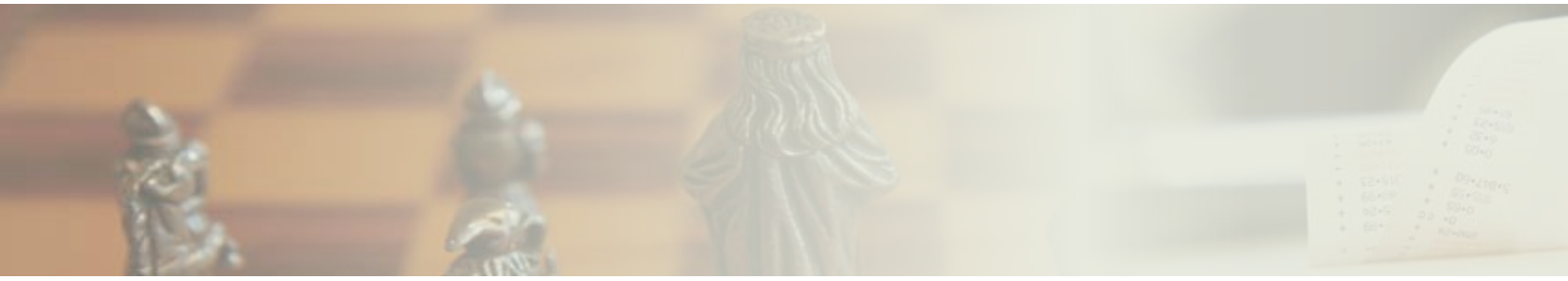


Figure 3

continued on pg.9



This also revealed a statistically significant difference on variation with a p-value less than 0.05, further validating the effectiveness of the new solution as it relates to variability improvement.

RESULTS AND CONCLUSIONS

In a culture of savings and constraint resources, significant efficiency gains were successfully realized through the strategic improvements of an enterprise level process in the Federal Government space. Fraud and abuse cases, as it relates to Army Procurement Fraud Recovery process, were particularly a complex type of organizational waste to resolve. However, a collaborative effort amongst these agencies led to the successful implementation and resolution to a long standing audit deficiency through the implementation of an improved Procurement Fraud Recovery process. This process has delivered over $150M in recovered funds from effectively adjudicated fraud cases to date 10 times faster. Furthermore, over 40 additional cases worth over $80M in settlement and restitution amount are in the pipeline to be processed in FY11 with more recovery and collection projections in the years to follow.

Overall results from this effort have incorporated robust controls and tracking mechanisms to also enable the establishment of a "cost mind-set" early in the business process. Also, the establishment of a Memorandum of Understanding with OTJAG, USACIDC, DFAS, DOJ, US Courts and OASA (FM&C) created effective lines of communication amongst these key players to collect these funds and subsequently return funds to the appropriate Command. As a result of this, Commands are able to utilize recovered funds 10 times faster than the previous business process.

This improved business practice is being leveraged across multiple agencies to replicate the intent of recovering funds in Civilian Court cases with great success potential for more recovery funds, enhancing cost management capabilities. This business practice has also improved the management of the cost of war with the appropriate collection of funds to the Commands. Additional benefits include the establishment of a foundation for educating and training professionals in the Army on the importance of end-to-end process improvement involving collaboration from multiple agencies.

Additionally, the result of this project not only improves their respective processes, it also paves the way for follow-on process improvement projects across the Army. OASA (FM&C) is now in the process of establishing a key functional responsible office position to manage and institutionalize Army Accounts Receivables enterprise wide, as a result of this project. This effort has received recognition by the Under Secretary of the Army as the best Enterprise Sponsor Level project in 2010 and referred to the Office of the Secretary of Defense (OSD) to model as best practice to be leveraged across Department of Defense (DoD).

References N/A

AWARDS

The project and team have received several awards. In 2010 OASA (FM&C) received the Department of the Army's LSS Excellence Award Program (LEAP) Award as the Army Enterprise Project of the Year. In 2011, Mr. Jones received the American Society of Military Comptrollers (ASMC) Distinguished Performance Award in Auditing. Dr. Schweizerhof received the ASMC Meritorious award for Contractor Support category.

About the Authors:

Mr. Ronald H. Jones, Senior Financial Management Analyst and Lean Six Sigma (LSS) Master Black Belt Candidate, Office of the Assistant Secretary of the Army for Financial Management and Comptroller – OASA (FM&C) - Mr. Jones is an Army Certified Black Belt, and an Army Master Black Belt Candidate with over 25 years of experience in Army Financial Management. He earned a Master of Science in Strategic Studies from the Army War College and a Master of Public Administration from Troy State University. In addition to working Lean Six Sigma projects for OASA (FM&C), he provides coaching and validation to the Army on Cost-Benefit Analyses and other cost reviews. He has also served as a Systems Accountant, managing programs such as Wide-Area Work Flow (WAWF), Commercial Payments, Joint Reconciliations, Problem Disbursements, and Anti-Deficiency Act (ADA) cases. Prior to joining OASA(FM&C), Mr. Jones served as a Supervisory Auditor with the Army Audit Agency (AAA), performing audits in thirty states and four countries in such diverse areas as financial management, logistics, personnel, acquisition, and information systems. He has also completed a series of ground-breaking audits which directly resulted in the funding of firewalls and strengthening network security Army-wide.

Dr. Evelitsa H. Schweizerhof, Lean Six Sigma Deployment Advisor and Master Black Belt, CALIBRE support to the Office of the Assistant Secretary of the Army for Financial Management and Comptroller – OASA (FM&C) - Dr. Schweizerhof is a Certified Master Black Belt and a Coach of award winning Lean Six Sigma Methodologies. She received her Doctorate, Master of Science, Bachelor of Science degrees in Mechanical Engineering from Lehigh University, Bethlehem, PA. She has Over 15 years of global quality and operational leadership experience. Dr. Schweizerhof provided world class quality leadership and is a pioneer of Lean Six Sigma across multiple industries, including Fortune 500 companies in Aerospace, Automotive, Financial Services, and Government. She is also an inventor and author of multiple technical patents both domestic and international (Six Sigma Kaizen Algorithm, Quality Prevention Systems, Stochastic Processes, Dielectric Fluids). Dr. Schweizerhof has been supporting OASA (FM&C) as a LSS Deployment Advisor since 2009.

– RM –

Helping Civilians Be Army Strong

By Jon Waible, Mark Kurek, and Kristina Anderson

There is a new pilot program available for selected civilian resource managers of the Army. Career Program (CP) 11 (comptroller) and CP26 (manpower) civilians were given the opportunity to participate in the Army's Financial Management Basic Officer Leader Course (FMBOLC) located in Fort Jackson, South Carolina. So far, nine civilians have had the opportunity to train side-by-side with the newest Army Finance Corps Officers. In the past, civilian logistics and intel interns have been sent to their respective BOLCs. Mr. Matthew Scully, Jr., SES, G-8 (Resource Management) for Headquarters Training and Doctrine Command (HQ TRADOC), thought this was a good idea and contacted COL Milton Sawyers, former Commandant of the Finance School, to inquire about the possibility of doing the same with resource management interns. Mr. Scully's vision was to give "exposure to what the Soldiers are doing" and to build a cohort group. One of the most important aspects to Mr. Scully is having future leaders in Army financial management, both uniformed and civilian, working and learning together from "day one" of their careers. He hopes that this experience will give the TRADOC civilians a "better understanding of the value of the training" that TRADOC provides.

FMBOLC is conducted at the Soldier Support Institute (SSI) at Fort Jackson, SC by the U.S. Army Financial Management School. The course is made up of three components: common core training, professional development training, and a Field Training Exercise (FTX). Common core training is designed to develop professionalism, reinforce the ability to support combat operations on the modern battlefield and to provide instruction in a broad range of subject areas including Basic Rifle Marksmanship (BRM) on an M4 rifle. To qualify, a student must successfully "group and zero" their weapon as well as complete a timed exercise hitting at least 24 out of 40 targets ranging from 50 meters-300 meters from a variety of firing positions. There is also an opportunity for advanced weapons training. Advanced Rifle Marksmanship involves firing from behind a barricade and while walking. The next aspect of the common core training is land navigation. This involves teaching students map reading, how to plot points on a map, and how to correctly use a compass. Students must plot points given by the instructors on a map. They have to find their way to each point using only their compass and map as a guide. A

wooden pole with a verification code, a letter and a number, serves as a marker at each point. The student is to write this code next to their point in order to correctly prove he/she was able to locate it. To pass this test, a student must find five out of eight markers in three hours. Students were also given training on leading and planning a convoy operation. Students are given computer simulation training, as well as a live trip through a course where they encounter simulated gunfire, Improvised Explosive Devices (IEDs), and insurgents. Other training included combatives (basic hand-to-hand combat), supply and maintenance training, and a staff ride (field trip) to King's Mountain. Prior to the staff ride to King's Mountain, students are instructed to research the techniques used in this Revolutionary War battle. The staff ride allows the students to see "in real life" where the battle took place and how the terrain affected the strategy employed. The largest portion of the common core training includes instruction on financial operations in a contingency environment. Everything from office layout down to what kind of safe to use is covered. Professional development classes and exercises are dispersed throughout the course. Students were tasked with creating and presenting various briefings as well as practicing writing official letters and policy memoranda. Other assignments include an essay on the culture of a specific region and a leadership analysis. The capstone event of the FMBOLC is the FTX.

It involves living in a simulated forward operating base (FOB) and operating a finance office. It is designed to give students exposure and experience conducting their duties in a contingency environment. Along the way, students also participate in a community service project and organized physical training (PT). Students are scored in the Army Physical Fitness Test (APFT). The test includes two minutes of push-ups, followed by two minutes of sit-ups, and finishes with a two-mile run. A passing score is needed for Soldiers to be eligible for end of course awards.

The civilians sent to FMBOLC participated in each aspect of training right alongside the Soldiers, even daily PT and medical shots. It is quite a transition from the civilian world of suits and cubicles to the Army life of Army Combat Uniforms (ACUs) and formations. Though the combat boots take some getting used to, most of the civilians were won over by the comfort of the ACUs. Civilians are not authorized to wear the Army berets, so they wore the Army patrol caps everywhere they went making them stand out from the Soldiers. Beyond the distinction of the patrol cap and the civilian triangle instead of a rank on the uniform, it was difficult to distinguish between civilians and Soldiers. The Soldiers were not accustomed to seeing the civilian triangle and the civilians were often pulled to the side and quizzed about them by puzzled Sergeants and Captains. The biggest change from the civilian world to Army life was the mandatory PT at 5:55am. PT ranged from running a few miles to fast paced workouts similar to off the shelf programs like P90X and Insanity. It allowed many of the civilians to push past what they thought they could not achieve physically.

For many civilians, it is out of the norm to endure such physical exertion before having a full day of taxing schoolwork. Living the life as a Soldier, the civilians found they had to quickly learn the protocols the Soldiers must abide by. For example: standing when a higher ranking officer enters the room, walking on the left of a higher ranking officer, and proper formation etiquette are just a few of the traditions the Soldiers must live with.

> The civilian students offered a fresh perspective on the current and future Financial Management operations to the newly-commissioned military Lieutenants. I think they enjoyed the tactical training and exposure to the military lifestyle, so it was certainly a win-win situation for educating students from all backgrounds and sectors.

The civilians found the experience to be quite rewarding. FMBOLC civilian graduate Mark Kurek said that "attending BOLC gave me a firsthand experience to show how well-rounded and great our Soldiers are. It amazes me how our Soldiers can perform at such high levels across many areas (technical knowledge, tactical skills, drill and ceremony), as well as performing under stress. I take pride in my job knowing that what I do directly impacts the greatest Soldiers in the world!" FMBOLC classmate and fellow graduate Jon Waible added that "as a financial management analyst working at HQ TRADOC headquarters, something I found interesting was seeing how the funds from TRADOC were spent. When dealing with budgets on a computer screen, I think it can be difficult to appreciate the benefits, but seeing the funds in action really helped in clarifying the big picture." FMBOLC civilian graduate Kristina Anderson had a similar feeling, "it's one thing to work a budget in an office and not know what the program really is, just see the cost per bullet and how much it would cost to fund a course with 30 seats, but to have a hands-on experience with something you are funding is a whole different story." The hands-on experience has created an added bond with the Army and the Soldiers.

The experience benefitted more than just the civilians. Feedback from the schoolhouse has been positive and supportive as well. Course Director CPT Jennifer Soderlind eagerly accepted the challenge of integrating civilians with Soldiers and stated that "having civilian students within the Financial Management BOLC classroom made the learning environment more dynamic, well-rounded, and team-centric. The civilian students offered a fresh

perspective on the current and future Financial Management operations to the newly-commissioned military Lieutenants. I think they enjoyed the tactical training and exposure to the military lifestyle, so it was certainly a win-win situation for educating students from all backgrounds and sectors. As civilian and military personnel amalgamate to form our Financial Management force, it becomes increasingly important to train the diverse team exactly as we fight: together." Classmate and Bean Award recipient (the FMBOLC Distinguished Leadership Award), 2LT Eric Berger added "the integration of the DA Civilians into the FM BOLC course significantly enhanced the overall experience. The civilian class members were able to provide additional perspectives, knowledge base, skill sets and insight. Their willingness to share these experiences with the entire class was a win for everyone." For many of the Soldiers in the course, it was their first time working so closely with civilians in a military environment. 2LT Danica Damian felt that "it makes sense to have them (civilians) as a part of our group, as military personnel and civilians work down range together." The experience builds a trust between the Soldiers and civilians and shows the Soldiers that the civilians are capable and supportive of their effort.

Mr. Scully would also like to see this "greening" initiative to continue throughout the civilians' careers with attendance at the Army's Captains Career Course (CCC) and Command and Staff College (CSC), with the idea that they would encounter some of their FMBOLC classmates moving up the job ladder with them. According to Terry Placek, the Comptroller Proponency Program Manager and Chief of the Comptroller Proponency Office, the CP-11 Executive Council will discuss the issue in their next meetings. If the successes of the previous civilians are taken into account, more civilians will get the opportunity to train shoulder-to-shoulder with their uniformed counterparts to form a more cohesive team in the future.

About the Authors :

Jon Waible is currently a Financial Management Analyst at HQ TRADOC, G-8, Budget Directorate, Headquarters Activities Division, ASMC Member, and a FMBOLC graduate.

Mark Kurek is currently a Management Analyst at the Sustainment Center of Excellence, HQ G-8, Management and Manpower Division, and a FMBOLC graduate.

Kristina Anderson is currently a Financial Management Analyst at HQ TRADOC, G-8, Budget Directorate, Budget Integration Division, ASMC Member, and a FMBOLC graduate.

– RM –

Civilians Invade Financial Management Basic Officer Leader Course (BOLC)

By: Michael R. Sweeney and Matthew C. Waclawski

We knew there would be adventures and new experiences when we became interns; neither of us envisioned riding shotgun with an M-4 full of blanks in a convoy though. Earlier this year, four civilians wore Army Combat Uniforms (ACUs) and endeavored to blend in for three months while attending the Financial Management Basic Officer Leader Course (FM BOLC) at Fort Jackson, South Carolina.

We were able to accomplish this by participating in a pilot program modeled after a U.S. Army Training and Doctrine Command (TRADOC) initiative that allow Department of Army civilians to gain first hand Army experience as students. The four DA civilians consisted of two recent graduates of the Department of the Army (DA) Career Program (CP) 11 Comptroller Intern Program, Mark A. Kurek and Jon M. Waible and two current CP 11 interns, Matthew Waclawski and me, Michael Sweeney. Even though we were excited about the opportunity, we were apprehensive. We were uncertain how the Soldiers would react to civilian classmates. This uneasiness passed as we interacted with the up and coming Officers. We soon became indistinguishable from our military counterparts.

The FM BOLC syllabus was divided into three equal parts. The first third of the course was devoted to Soldiering skills: Basic Combative, Basic Rifle Marksmanship (BRM), Land Navigation, and Convoy Operations. The second third revolved around Financial Operations. We were trained in accounts payable, disbursement, cash accountability, disbursing office operations, and using the Deployable Disbursing System. The final part of FM BOLC was an overview of entitlements, Permanent Change of Station/travel vouchers, and assorted leadership topics such as the Sexual Harassment/Assault Response and Prevention (SHARP) program, suicide prevention, and tracing the consequences of decision making.

FM BOLC culminated in a weeklong field training exercise. Simulating a downrange environment, we set up a disbursing office and began operations. The cadre assigned each student a daily role such as Cashier, Disbursing Agent, or Section Chief to increase our experience in the various aspects of operations. Students performed this role while resolving simulated emergencies administered by the cadre.

The future participation of DA CP 11 interns is under leadership review. Under consideration are the number of civilian participants, school capacity, and any impact on seat availability for Officers. Corollary to these variables is determining how many interns will be given the opportunity to attend and the mechanics of the selection process. We believe this program is worth continuing. It provides numerous tangible and intangible benefits to the civilian's skill set and knowledge base including a ground-eye view of Army financial execution processes, networking with military peers, and concrete experiences of what it means to be a Soldier. It is a once in a lifetime experience that will stay with civilians for the rest of their career.

Call of Duty

By: Matthew C. Waclawski

Call of Duty, no, not the award winning video game that takes up a lot of my free time when I am not enjoying my family and friends. But the "Call of Duty" that you accept to serve and protect your country, its' interests and freedom. My "Call of Duty" was attending the Financial Management Basic Officer Leader Course (FM BOLC B 001-11) at Fort Jackson, South Carolina. This experience opened my eyes to thirty-two "Call to Duty" stories that brought people from all around the world to be LEADERS and Commissioned Officers in the United States Army.

I capitalized the word "LEADERS" because of the importance it carries in this course and the Army. One of my classmates explained a simple truth and I quote "Once you put that rank [2LT] on, you are a leader, no exceptions. It does not matter if you are Infantry or Financial Management, you are an Officer. That makes you a LEADER!"

I took this to heart and tried to step up as a leader. Our instructor accepted volunteers to assist in running the class. They rotated every few weeks so everyone would have an opportunity to assume leadership responsibilities. I volunteered for two leadership positions. My first leadership position was the Information/ Automations Officer (S6) where I ensured that all information assurance policies and electronic equipment was always updated, functional and ready to go for classroom training. After the first six weeks, I volunteered for Class Leader but, since I was not military, I was given the opportunity to be the Executive Officer of the class. My duties were to assist the Class Leader in keeping accountability for the class and fulfilling duties assigned by the Class Advisor, CPT Soderlind, FC). Also, when the Class Leader was otherwise indisposed, I became Acting, Class Leader. These opportunities allowed me to access my leadership skills and what it takes to succeed in today's Army. It also gave me a new found respect for those above me and the hard decisions that they have to make every day in providing leadership/direction to their people. Now by no means is leading an easy job. In retrospect, I believe it is a skill that you must work at everyday to succeed!

As I previously mentioned, FM BOLC 001-11 had thirty-six individuals attending. Thirty-two of them had accepted the "Call of Duty" to serve as LEADERS as commissioned Second Lieutenants in the United States Army, branched into Financial Management. The following Second Lieutenants attended the class:

2LT Cihan Alptekin, 2LT Zeena Balogun, 2LT Nicholas Bartley, 2LT Alexis Bascourt, 2LT Stephen Benacci, 2LT Eric Berger, 2LT Timothy Bowler, 2LT Austin Boyle, 2LT Jacob Bradford, 2LT Joshua Clark, 2LT Ian Coutts, 2LT Danica Damian, 2LT Frank DeGeorge, 2LT Andrale Jean-Louis, 2LT Brendan Jones, 2LT Stephen Karrer, 2LT Andrew Kitsi, 2LT Huong Luong, 2LT Brent Magna, 2LT Hector Mariscal, 2LT Ryan Mazur, 2LT Leticia Moretti, 2LT Pamela Nichols, 2LT Daniel Pape, 2LT Matthew Patrick, 2LT Billy Phelps, 2LT Anthony Phillips, 2LT James Rehl, 2LT Joseph Stuber, 2LT Jeremy Taylor, 2LT Dustin White, and 2LT William Wiseman.

FM BOLC B 001-11: CAPT Soderlind, Class Advisor
If you can tell who are the civilians you get a Prize! Also, since most of you reading this can count, there is one LT missing. 2LT Karrer is not pictured. He was preparing for his move to his next duty assignment.

Hint: They are all on the right side of the photo

My classmates were a very diverse group of people. They came from different locations and routes to become Second Lieutenants in the United States Army. The majority of them received their commission through the Reserve Officer Training Corp (ROTC) programs at their respective colleges and universities and others were prior service, serving as enlisted soldiers, later completing college and passing the requirements for commissioning.

The vast majority of our class took their oaths to become "LEADERS" through ROTC. Four of the Lieutenants received direct commissions, two were prior enlisted and the other two received their commissions through their advance knowledge and degrees in financial management centered studies.

continued on pg. 15

The students came from different parts of the world. There were officers from the East Coast (Space Coast of Florida, Pennsylvania and New York, West Coast (California), Ohio and its neighboring states. There was an officer from the United States Territory of Guam, talk about a long distance temporary duty assignment to Fort Jackson, and two prior enlisted who were originally from Haiti and Ghana. This diversity made for a well-rounded BOLC with everyone bringing their own unique experiences and finding their own leadership style.

There were four Department of the Army (DA) civilians participating in this pilot program. Mr. Mike Sweeney and I are CP 11 Interns assigned to the Pentagon. Mike is assigned to the Army Budget Office on the Formulation Team and I am assigned to the Comptroller Proponency Office. The other two civilians, Mr. Mark Kurek and Mr. Jon Waible recently graduated from the CP 11 Intern Program and assigned to TRADOC.

We had a couple of concerns. First, would we be accepted by o"ur fellow classmates and secondly, what was the Physical Training (PT) requirement? CPT Soderlind answered our PT question with another question; she asked "how often do we PT during the week?" I believe Mike summed it up best, "We sit at our desks." I admit, when I left for what I thought to be warmer weather in South Carolina (turns out they had one of the coldest winters on record, they even had snow) I was not in the best physical shape. The PT Test, at zero dark hundred, during the second week really answered CPT Soderlind question. Well, for the record, the class helped me get back into shape. Now, I also believe that showing up at the tank at zero triple nickel (0555) for PT every weekday morning helped endeared us to our classmates in uniform. It conveyed that we were all one team and their trials, their missions, were ours!

The first few weeks we were trained in Basic Land Navigation, Basic Rifle Marksmanship, Convoy Training and Basic Combatives. I will have to say that, of the four modules, the two hardest were Basic Land Navigation and Basic Combatives. Our resident Ranger was very helpful during our quick refresher the morning before our Land Navigation Qualification.

The Basic Combative module was difficult because I chose the painful route of pairing up with an officer who was in a higher weight class. It was like Mike Tyson picking on a fifth grader. Now, I did not have a problem with the Basic Rifle Marksmanship and the Convoy Training. I shot sharpshooter with a score of 30 out 40 on the M4 Qualification Range. Somehow, I hit the 300m mark unsupported but missed it completely while I was supported by the sandbag. This part still baffles me. Now, what was really cool was the Cadre had allowed all who qualified (two of my civilian counterparts did not meet the army standard of 23 out of 40) to go through a few Advanced Rifle Marksmanship courses. The Convoy Training module included training with the Blue Force Tracker, which helps convoy and truck commanders keep track of all blue or friendly units in their Area of Operations.

The second third of the Financial Management Basic Officer Leaders Course revolved around Financial Operations. In essence, we took six weeks to learn the trade of Disbursing Agents. A Disbursing Agent is the primary occupation of a young Financial Management Officer in the Army. It is not until the rank of Captain (O-3) or later that Financial Management Officers really dive into the world of comptrollership and resource management. The topics covered in this session were accounts payable, disbursement, cash accountability, Disbursing Office operations, and using the Deployable Disbursing System. We spent a week on each subject, taking a test on Friday morning. The Deployable Disbursing System, which is very limited in its user friendly capabilities, was light years ahead of the paper forms. The other "wow" moment was when we discovered that lieutenants as young as 23 or 24 years old could be signing for millions and millions of dollars. That a scary thought, but after seeing my fellow classmates in action, I felt confident as a tax payer that my money is safe in their hands. After the branch specific training of FM BOLC, we proceeded to go over a variety of topics to include entitlements, Permanent Change of Station/travel vouchers, suicide prevention, and the Sexual Harassment/Assault Response and Prevention (SHARP) program. Well like any important class in college this course had a capstone event that took what we learned in the weeks prior to see if the training stuck.

At that point we were taken to Forward Operating Base (FOB) Warrior for our Field Exercise Training (FTX). We were really roughing it. The picture shows our Tent's Air Conditioning and Heater Units. We slept on beds, had hot showers and flushing toilets. All the great amenities of modern civilization, it felt as if we never left home.

We were given the mission of setting up disbursing operations as if we were downrange as our capstone event. The Cadre assigned us different roles ranging from Commander to Disbursing Agent or Financial Management Support Team Leader. My assigned duties include the Disbursing Manager, S2 (Intelligence), and Certifying Officer. At first, we had to deal with a variety of technical issues and jobs that lacked enough subsistence. These were easily cleared up by the Cadre on the second day of the FTX and my time as the

S2 and the Disbursing Manager ran smoothly and without a hitch.

My time at the Financial Management Basic Officer Leaders Course was a great experience that I will take with me for the rest of my civilian career. At this time, it is still under review for other DA civilians to attend the course. Senior Leadership is still taking into account the class sizes and financial situation under current budgetary restraints on whether it would be feasible for other DA civilians to attend.

On Friday, 1 April 2011, thirty-two Second Lieutenants in the United States Army received their diplomas and became branch qualified Financial Management Officers. I would like to say that if you get the opportunity to serve with or command one of these Army Officers, consider yourself lucky. All of them are bright and motivated individuals who will get the job done; Army Strong! You can rest assured that the resources to continue the Army's mission are in good hands for years to come. I expect quite a few will rise to great rank and responsibilities in the future. Just give it time, you will see! Another congratulatory note I would like to point out that many of us completed the burger challenge at Pawley's Front Porch. Congrats! I recommend the Wadmalaw or the Front Porch. So if you are ever in the Five Point Area of Columbia, South Carolina, take a look at the wall for "Wac Attack's", which is also known as my knife on the wall. Even if you do not take a look, enjoy the good food and the great weather of the Palmetto State. I hope you all found my take on my experience at FM BOLC B 001-11 to be informational and who knows; maybe you will accept the "Call of Duty" to serve as "LEADERS" in the Commissioned Officer Corp of the United States Army!

– RM –

Matthew C. Waclawski, CP 11 Intern

Tent's air conditioning and heat units.

It Ain't Easy Being Green.

By: Michael R. Sweeney

I am often asked why I volunteered for FM BOLC. Simple, I wanted to see what Soldier training was like. Most DA interns encounter culture shock on their first day of service. We join one of the largest organizations in the world full of its own culture, subcultures, histories, and traditions. There is a fairly steep learning curve for the uninitiated, especially since our new co-workers speak a cryptic, shorthand language of letters and numbers. In addition to the scheduled training and other duties as assigned, an intern becomes a student of this unfamiliar environment.

One of my first impressions when I started working in the Army Budget Office was how Soldier training was an ever-present topic in the budget and program materials and a dominant subject in meetings. I wondered about the day-to-day Solder activities. There had to be more than 'training'; there had to be 'doing'. With my non-military background, my impression of the Army was informed by stories in the news, television shows, and the movies. Soldiers were fighting insurgents in Iraq or helping earthquake victims in Haiti; they were performing triage in the Korean War or fighting robots. Either in fact or in fiction, the Army was 'doing'. I realized during my time at FM BOLC that training is doing.

It is no coincidence that the U.S. Army Financial Management School motto was 'Learn To Do By Doing'. Our portfolio of classroom subjects such as completing Form 2665 (Daily Agent Accountability Summary), handling Eagle Cash Card transactions, and processing travel vouchers are far removed from our typical civilian workaday activities, but are essential Financial Management Officer duties. Coursework built on previous blocks of instruction and interrelated subjects with numerous practical exercises, real world examples, guest instructors, and periodic tests. We were learning by doing.

The care and attention we received from the cadre were exemplary. Initially, they did not know what to do with civilians and were surprised by our presence. For example, I struggled to group and zero during Basic Rifle Marksmanship (BRM), and eventually the cadre gave me pointers besides 'remember the fundamentals'. They provided additional instruction to us as needed and spent considerable time with the few Lieutenants who were having even more trouble than I was. They were very patient with our class and emphasized safety procedures throughout training.

While struggling with BRM and getting consistent blousing were charming, training for Convoy Operations was a truly unique experience. The cadre provided an overview and a number of real life experiences as we discussed aspects of Convoy Operations like how to group vehicles in range of the Counter-Radio controlled improvised explosive device Electronic Warfare (CREW) Duke system or to structure gunners' zones of responsibility to provide maximum coverage. There is an art to grouping. We could not be too close in order to minimize exposure to an Improvised Explosive Device's (IED) explosion while maintaining CREW Duke coverage and preventing separation or straggling.

We ran several virtual simulations with Opposing Force (OPFOR) personnel running interference on our convoy. The class was split into nine groups of four and each person took on the role of a gunner, passenger, driver, or truck commander. Each group was assigned a truck and we joined the virtual convoy over a local network. This virtual battlefield simulation fed directly into running a live three truck convoy exercise.

We were divided into three teams for live convoy training. I was in the first group and we made our share of rookie mistakes like not assigning role players for the local interpreter and medic. Our convoy was also plagued with radio trouble, but we adapted by having gunners shout information to each truck as necessary. The OPFOR was cunning in their use of suspicious vehicles, potential IEDs in the road, and sporadic small arms fire. The exercise was over when they 'hit' our convoy with a Vehicle Borne Improvised Explosive Device. It disabled one of the Humvees and caused extensive injuries to the crew including a fatality. We then role played calling in the Quick Reaction Force and medical assistance. As a class, we got better with each attempt.

After the Soldier training and classroom lectures, we performed our Field Training Exercise (FTX). We operated a Disbursing Office in a deployed environment. This was where it all came together for FM BOLC. The class worked with the forms that we had practiced and executed the operating mechanics that we had discussed in a real world scenario. Each student was given a position in the Disbursing Office and these were rotated daily. The one real negative from the FTX was the workload distribution. Some roles were not meaty enough to provide sufficient activity and work for some students which limited their experience and interaction. The cadre attempted to remedy this on the last day by eliminating some positions.

This purposeful rotation of roles to spread leadership and operating experience to as many students as possible was established in our class on the first day. Our instructor assigned or accepted volunteers for several student positions to assist in running the class. Classroom roles such as Academic Officer, Physical Training Officer, or one of the Squad Leaders were rotated regularly.

I volunteered to act as the Battle Officer-in-Charge (OIC) for the Staff Ride. Our Staff Ride was a trip to Kings Mountain National Military Park to tour and analyze the Revolutionary War battlefield. I coordinated with the professor who would be walking us through the site as well as managing Assistant Battle OIC. In addition to serving as classroom intermediary, another responsibility was preparing for the workshop discussion. Our guide wanted the class divided into three groups in accordance with the three levels of war (strategic, operational, and tactical) and our groups were to analyze and discuss the battle through those filters.

The last week of assorted out-processing and graduation preparation was bittersweet. It was nice to return to our old lives and routines, but we would miss our time at FM BOLC. Matt and I and the other civilians were surprised at how quickly solid friendships developed in this environment. While the time away was brief and non-combat related, we grew to appreciate the sacrifices our Soldiers make and the disruptions their Families experience when it comes time to deploy for mission.

Leadership rightly ponders the value of allowing civilians to participate in such training. It was incredible to be given the chance to experience Officer training from start to finish. In our offices, missions are very much in the abstract and we are far removed from actual boots on the ground. Depending on the home station assignment, a DA intern may or may not have substantial interaction with Soldiers.

We are grateful for the opportunity to have attended a course designed to train new Officers and live on an active training post for three months. We will remember this experience throughout our civilian careers and it will influence our analysis of program and budget documents at our desks. We will remember the Soldiers at the end of those numbers and words.

About the Authors:

Mr. Michael R. Sweeney is a second year CP 11 intern assigned to the Army Budget Office, OMA Operating Forces Division, Formulation Team. He is a graduate of George Mason University with a B.A. in English and has extensive real estate and legal experience. He was delighted to hear that there would be no bears during land navigation.

Mr. Matthew C. Waclawski is a second year Financial Management Analyst Intern and is assigned to the Army Comptroller Proponency Office. He is currently on a rotational assignment on the Ground Combat/RDTE Team in the Investment Directorate of the Army Budget Office. He graduated with a double major in Political Science and General History from the University of Virginia's College at Wise in 2008. Right now he is actively pursuing a commission in the United States Army through Officer Candidate School. He is set to meet with the OCS Board in the next few weeks. Wish him Luck!

– RM –

The Innovative Edge

By Dr. Wayne Applewhite

LEADERSHIP IS AN ART!

There is no text book, best seller or subject matter expert that can definitively suggest what actions should or must be taken for each and every decision that a leader makes; not one.

Learning and practice is what prepares us for better leadership. Just as athletes train and are coached time and again, so too leaders should follow that example.

What served you well today may not be as successful tomorrow. Just as time, people and technology changes; so must the lead

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!

" UNTIL THE NEXT TIME; LEAD ON!"

"Cost Update"

By: Michelle M. Brown, Renee Desing, Michael Duarte, Shayla Miller, and Lauren Moore

Mr. Stephen T. Bagby, Deputy Assistant Secretary of the Army for Cost & Economics (DASA-CE), made a presentation on Army Day at the 2011 National PDI in Minneapolis, Minnesota. His presentation was entitled "Cost Update" and it covered the following topics: Cost Culture Update, Cost-Benefit Analysis, Operations and Support Costing, GFEBS Cost Management, and Cost Model/Tools Update.

A cost culture update was provided emphasizing the cost culture initiative. The Army Cost Culture was described as a common set of values shared by an organization, indicating that all Army employees should be conscious of and engaged in their costs. In addition, the Army Cost Culture Initiative received strong report from Army leadership when it was presented to the Undersecretary of the Army (Chief Management Officer (CMO)). Ultimately, this resulted in the CMO driving Cost Culture Integration.

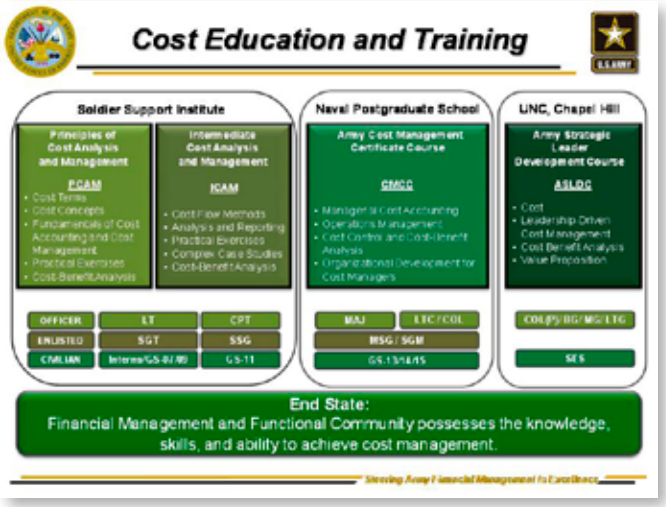
Even higher-level support for the Cost Culture initiative came in May 2010 when Secretary of Defense Robert Gates made key presentation that began the Defense Department's ongoing efficiencies initiative. Secretary Gates established the requirement that cost estimates are required for all DoD policy and program proposals, stating that "The culture of endless money that has taken hold must be replaced by a culture of savings and restraint." The bottom line is that resource-informed decisions must be supported by a strong value proposition – a clear statement that the benefits more than justify the costs, risks, and bill payers.

The goals of the cost culture initiative involve moving from "single use" to "persistent use" to "universal use". "Single use" pertains to estimated future costs (e.g. acquisition programs), cost-informed decision making, and a well-defined cost benefit analysis.

An example of a "single-use" type of cost is the cost of war for counterinsurgency operations. Currently there is strong emphasis in CBAs (over 300 documented). "Persistent use" relates to expected and actual cost, continuous improvement, and cost management organizations. An example of a "persistent use" type of cost is the cost of war in high intensity conflict. "Universal use" involves planned and actual costs, role based, organization based, and output based control, as well as cost culture. The cost of war for full spectrum operations is categorized under "universal use."

Cost culture is promoted within the Army through ODASA-CE's Cost Education and Training Program which is designed for the financial management and functional community. Currently, there are two cost analysis and management courses being offered: 1) Principles of Cost Analysis and Management (PCAM) and 2) Intermediate Cost Analysis and Management (ICAM). These courses, which make up the first tier of coursework, are taught at the Soldier Support Institute (SSI) and are geared towards company-grade officers, sergeants, staff sergeants, GS07/09 civilian interns, and GS11 career employees.

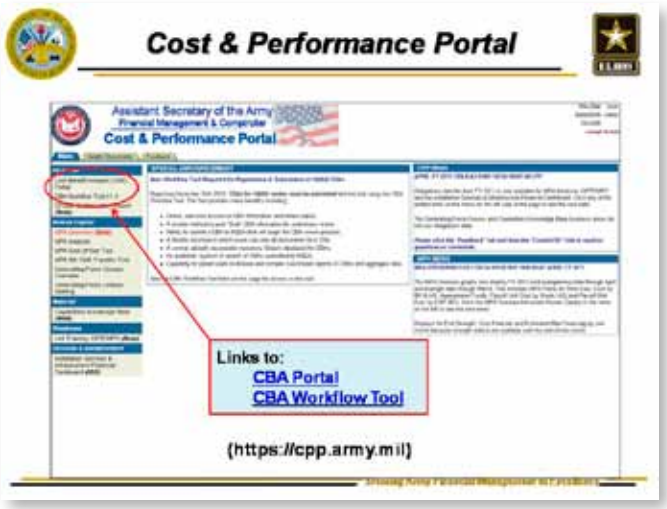
continued on pg. 21



Students in these courses learn about cost terms and cost flow methods respectively as well as Cost-Benefit Analysis and other fundamental techniques of cost analysis. The second tier of the cost education curriculum offers the Army Cost Management Certificate Course (CMCC), which is being taught at the Naval Postgraduate School. It covers elements of Army cost management including managerial cost accounting and organizational development for cost managers. This course is geared for field-grade officers, master sergeants, sergeants major, and GS-13/14/15 civilians. The third tier of the cost education curriculum plans to offer the Army Strategic Leader Development Course to COL (P), BG, MG, LTG, and SES personnel. ODASA-CE's cost education and training program further supports the Army Cost Culture Initiative. Its fundamental goal is to provide the financial management and functional community with the knowledge, skills, and ability to achieve cost management.

The different types of comparative analyses that support resource informed decisions include: Analysis of Alternatives (AoA), Economic Analysis (EA), Business Case Analysis (BCA), and Cost Benefit Analysis (CBA). Analyses of Alternatives (AoAs) are based on principles similar to those outlined in a CBA, but they are performed and governed by DoD. In addition, they are primarily done for major acquisition programs at Milestone A (MS-A) and Milestone B (MS-B) requirement decisions. They include life cycle cost and operational effectiveness. Economic Analyses (EAs) tend not to focus on alternatives. The "as-is" state versus the "to-be" state is addressed. EAs are used for Major Information Systems estimates at MS-A and MS-B requirement decisions. They are also used for military construction decisions by the Army Corps of Engineers. Business Case Analyses are not used by the Army as much as the other services.

This type of analysis packages are used to support major program performance-based contractor logistic (PBL) support versus organic support decision.



The Cost Benefit Analysis (CBA) is Army's method for comparative analysis to support resource informed decisions.

They are synonymous with CBA for non-PBL analysis. The Cost Benefit Analysis (CBA) is Army's method for comparative analysis to support resource informed decisions. This method is beneficial because it weighs the costs with the benefits to obtain the "biggest bang for your buck." It is preferred over a BCA since the Army is not a business, but is a mission-based organization. Thus CBAs can capture a broader audience. They are developed for all new and existing initiatives' resourcing decisions over $10M and processed through the CBA Review Board (CBARB).

The CBA is valuable because it:

1. Supplements professional experience and military judgment with sound analytical techniques,
2. Provides the ability to make better resource-informed decisions, and
3. Results in a strong "value proposition."

Army Cost Benefit Analysis makes the case for a resource-informed decision. It weighs the total expected costs against the total expected benefits over the near, far, and lifecycle timeframes from an Army enterprise perspective. The CBA is valuable because it: 1) supplements professional experience and military judgment with sound analytical techniques, 2) provides the ability to make better resource-informed decisions, and 3) results in a strong "value proposition."

The emphasis on CBAs began in December 2009 and is required by HQDA decision makers and many commands including TRADOC, AMC, and FORSCOM. To date, ODASA-CE and other functional proponents have reviewed about 300 CBAs.

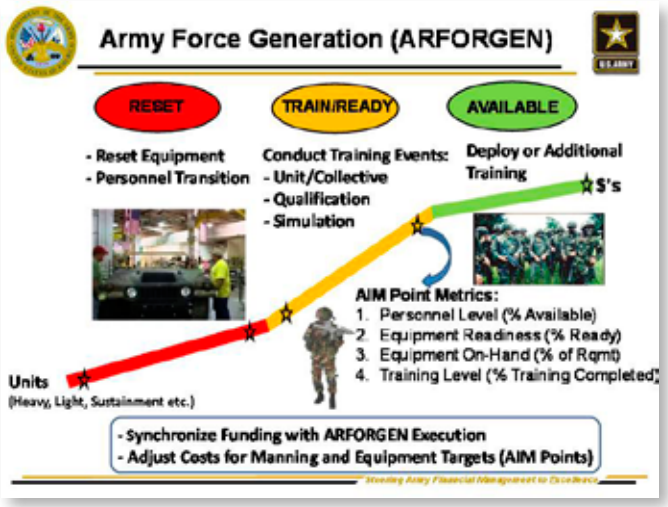
Training courses have been provided to personnel in support of the CBA process. Nearly 2400 Army military and civilians have benefited from the training. Additionally, the new CBA Portal and CBA Workflow Tool have been developed to automate and provide transparency in the review process. The CBA Workflow Tool and other Army products can be found on the Army's Cost & Performance Portal at https://cpp.army.mil. The CBA Portal features links that provide a "How To" Guide, Key Documents, and more. The "How To" page provides a link to the latest version of the Army CBA Guide. The Key Documents page provides links to senior leader directives and guidance as well as CBA examples. The CBA Workflow Tool is an online tool that allows Army users the ability to input draft CBAs, submit them for official HQDA review when ready, and participate in and track the entire review process. The tool provides a help section with information on workflow tool features for each release, a user's guide, and a submitter's guide to assist users through the process. To date, reviews have been completed by the CBARB in support of POM/Budget Development, Concept Plans, Legislative Proposals, Army Campaign Plan, AROC, and other forums. Currently, the total cost of recommended proposal reported in CBAs is nearly $62B, including 12 CBAs with a cost of more than $1B. About 80% of these CBAs were validated to support decision making. As of mid-May, eight CBAs are being reviewed by the CBARB, twenty-four are being worked on, and sixteen have been withdrawn.

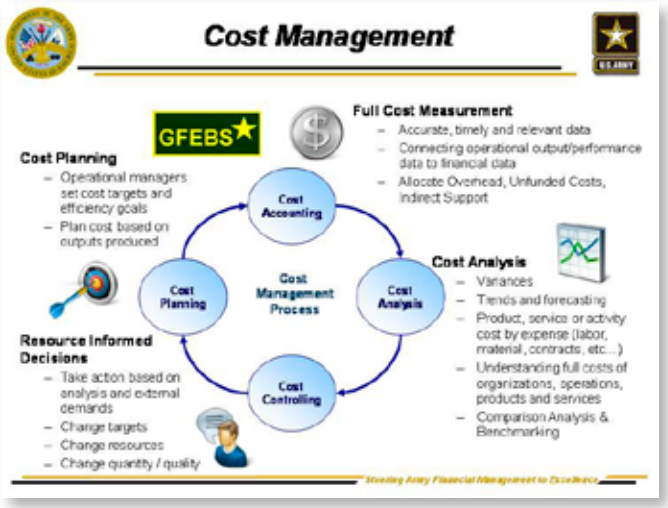
continued on pg. 23

The Operations and Support (O&S) update focuses on costing Army Force Generation or ARFORGEN. This effort is designed to capture costs to reset equipment and transition personnel, conduct training events, and deploy or provide additional training. The goal is to adjust costs for manning and equipment targets (ARFORGEN AIM Points) to include 1) personnel level (% available); 2) equipment readiness (% ready); 3) equipment on-hand (% of requirement); and 4) training level (% training completed).

Cost management is a critical component to transform the Army from a budget culture to a cost culture; cost management enables cost informed decisions. For years, the Army lacked a technical solution that provided cost management functionality and full cost visibility. GFEBS, the Army's Enterprise Resource Planning (ERP) technical solution for providing cost management capabilities and full cost visibility to the Army, is fulfilling that void. Cost models built into GFEBS need to support what the Army manages and will provide full costs of organizations, product/services provided, and customers supported. Full cost visibility includes ensuring that strategic objectives are effectively resourced, outputs are effectively and efficiently produced, and all costs/resources are consumed. Currently, there are GFEBS cost management challenges including: 1) capturing actuals in payroll/labor, labor by product/service, and contracts cost detail; 2) reporting performance and data needs; 3) master data for cost centers; 4) cost planning 5) overall understanding of GFEBS versus Legacy line of accounting semantics. In order to solve these challenges, the Army is working on near term and long term plans to address each specific issue.

The cost management process is an iterative process including cost accounting, cost analysis, cost controlling, and cost planning. During the cost accounting stage of the process, GFEBs will provide full cost measurement. As a result, this will allow access to accurate, timely and relevant data as well as link operational output/performance data to financial data. It will also display allocated overhead, unfunded costs and indirect support. In the cost analysis stage, GFEBs will exhibit variances, trends and forecasting, product service or activity cost by expense (i.e., labor, materials, and contracts), comparison analysis and benchmarking. In addition, it will assist the user in understanding full costs of organizations, operations, products, and services. Once the decision makers have reviewed the data captured in the tool, they will be able to make resource informed decisions. This involves taking action based on analysis and external demands, change targets and resources, and changing quantity and/or quality. During the cost planning stage, operational managers will be able to set cost targets and efficiency goals as well as plan cost based outputs produced. This cost management cycle will continuously repeat.

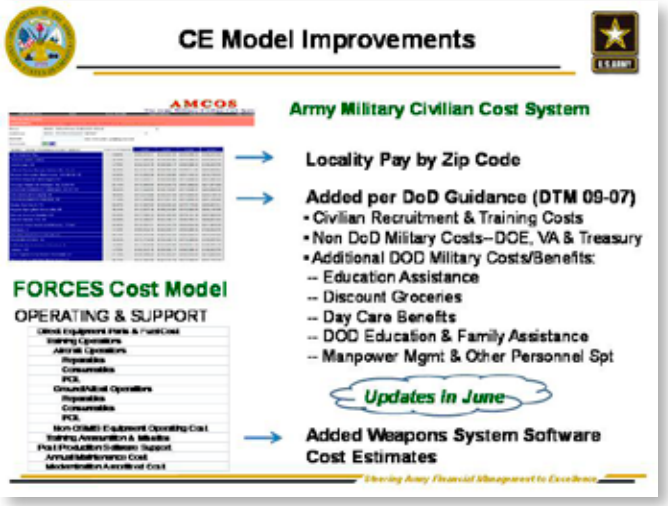




In conclusion, other Army cost models and tools exist and have been updated. CE model upgrades consist of: 1) Army Military Civilian Cost System's (AMCOS) locality pay by zip code feature and provision for additional costs and benefits per DoD guidance (DTM 09-07); and 2) inclusion of weapons system software cost estimates in the FORCES Cost Model. Additionally, the OSD Cost Assessment & Program Evaluation (CAPE) cost guidance and tools are available at OSD Cape's website (https://www.cape.osd.mil/costguidance). This website includes a cost of study calculator, cost of conference calculator, and other resources to be utilized for further information.

1 Army Military Civilian Cost System's (AMCOS) locality pay by zip code feature and provision for additional costs and benefits per DoD guidance (DTM 09-07);

2 Inclusion of weapons system software cost estimates in the FORCES Cost Model. Ad ditionally, the OSD Cost Assessment & Pro gram Evaluation (CAPE) cost guidance and tools are available at OSD Cape's web site (https://www.cape.osd.mil/costguid ance). This website includes a cost of study calculator, cost of conference calculator, and other resources to be utilized for further information.



About the Authors:

Michelle M. Brown is currently assigned to the Office of the Deputy Assistant Secretary of the Army for Cost and Economics (ODASA-CE). She is the Infrastructure Costing Team Lead for the directorate's Installation and Personnel Costing Division. She is responsible for leading her team in reviewing infrastructure or facility related costs as well as providing guidance in and interpretation of DA/DOD costing methodologies and policies. Ms. Brown began her career in HQDA as a Financial Management Intern in 2003.

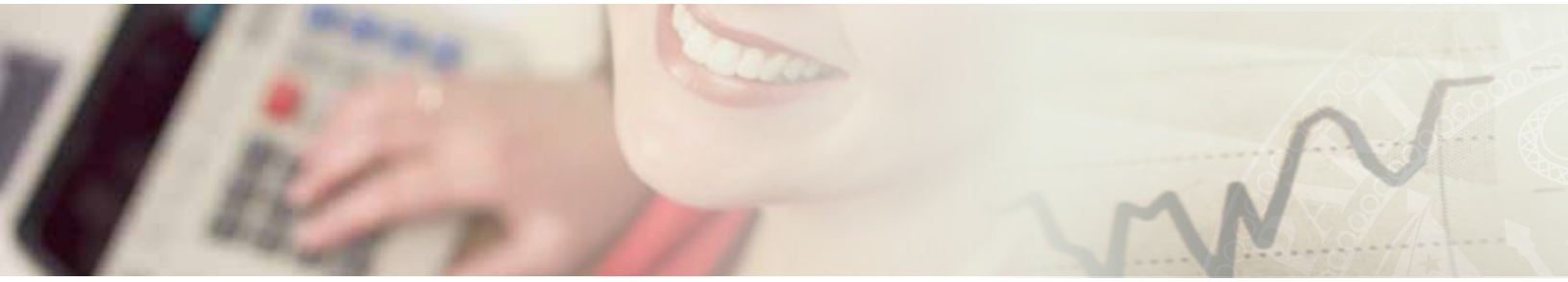
Renee Desing is currently an Operations Research Analyst Intern assigned to the Office of the Deputy Assistant Secretary of the Army for Cost and Economics (DASA-CE). This is her first year in the intern program working with the Cost and Resource Integration team.

Michael D. Duarte is currently assigned to the Office of the Deputy Assistant Secretary of the Army for Cost and Economics (ODASA-CE). He is in his first year as an Operations Research Intern working primarily with the Networks team.

Shayla Miller is currently an Operations Research Analyst Intern assigned to the Office of the Deputy Assistant Secretary of the Army for Cost and Economics (DASA-CE). This is her first year in the intern program working with the Cost and Performance Management team.

Lauren Moore is currently assigned to the Office of the Deputy Assistant Secretary of the Army for Cost and Economics (ODASA-CE). She is a first year Operations Research Analyst Intern working in the Weapon Systems Costing Division.

– RM –



Army Budget

By Ms. Olga Lucas

The American Society of Military Comptrollers Professional Development Institute (PDI, 2011 was held in Minneapolis, MN. Major General (MG) Philip McGhee, Director, Army Budget Office, provided an informative and comprehensive presentation that addressed the Fiscal Realities and Defense Budgets, its funding trends, Fiscal Year (FY) 2011 Status, a Base Comparison of the FY 2011 and FY 2012 Budget Request and its Timelines.

MG McGhee stated that the United States Army remains the best led, best trained, and best equipped ground force in the world, even with the demands of more than nine years of continuous war. Repeated, lengthy deployments have stressed our Soldiers, their Families, our support systems and equipment — resulting in a force that is out of balance. The demand for Army forces and current operational requirements limit our ability to prepare for the full range of potential military missions.

MG McGhee began his presentation by discussing the Fiscal Realities and Defense Budgets. This year, we had a new Congress where the Republicans took control of the House. There was unrest in the Middle East, which impacted fuel prices and our Nation's soaring debt of $14 trillion, the Economic Recovery, 2012 Budget Resolution, and Pressure for Deficit Reduction.. These issues "can" and "do" impact the decision we must make.

Secretary Gates enforced three rounds of "Efficiencies", decrementing the Total Obligation Authority (TOA) by $100 billion, $75 billion, and $400 billion across the Five-Year Defense Program (FYDP) as part of the Department of Defense (DoD) contribution to decreasing the national debt.

Table 1 illustrates the Fiscal Landscape of FY 2011 federal spending. The decision of what to cut is difficult. The Department of Defense (DoD) and "Non-DoD" categories are available for cuts, all other categories are nonnegotiable. Therefore, cuts would most likely take place in these two areas in order to reduce the budget.

Care for Soldiers,
Families and Civilians.

$M	FY11 President's Budget Request	% of Total
DoD	**708,001**	**18.0%**
Non-DoD	**556,976**	**14.2%**
Interest	**499,125**	**12.7%**
Mandatory	**2,165,245**	**55.1%**
Social Security	730,052	18.6%
Medicare	491,120	12.5%
Medicaid	296,726	7.6%
Total	**3,929,347**	

WHAT HAPPENED TO THE FY 2011 BUDGET?

We started FY 2011 with seven Continuing Resolutions (CRs) taking us through April 15, 2011. The impact of the CRs included: authorized short-term funding, limited execution, which was prorated to the FY2010 funding levels, no authority for New Starts (procurement, research and development, construction), nor increased rates of production. House Resolution (H.R.) 1473 reflected the White House – Senate – House leadership budget deal that averted the government shutdown. It was passed by the House and Senate on 14 April and signed by the President on 15 April 2011.

($B)	FY11 Request	H.R. 1473	$ Diff	% Diff
Military Personnel	$71.0	$70.7	-$0.3	-0.5
Operation & Maintenance	107.3	102.9	-4.4	-4.1
Research, Development & Acquisition	40.8	39.3	-1.5	-3.7
Military Construction / Family Housing	6.8	6.6	-0.2	-3.5
Other - Army	3.0	2.7	-0.2	-7.3
ARMY SUB-TOTAL	$228.8	$222.2	-$6.7	-2.9
Executive Agent ("Pass-Thru") Accounts	16.8	17.1	0.3	2.1
TOTAL	$245.6	$239.3	-$6.3	-2.6
Base Budget	$143.4	$137.7	-$5.7	-4.0
Overseas Contingency Operations	$102.2	$101.6	-$0.6	-0.6

Numbers may not add due to rounding

Our assessment of the FY 2011 Appropriation is that this was "the best case" outcome for Army. Of the $6B+ reduction from FY 2011 President's Budget Request, over $3.5 billion was requested by Army. H.R. 1473 also gave us New Start and increased production rate authorities, with long-term impacts of delayed contract awards and deferred military construction to be determined. We do have a potential risk in Operation and Maintenance (O&M) and Army Overseas Contingency Operations (OCO) if force structure changes from our President's Budget assumptions.

ARMY FY 2012 BUDGET:

The Army budget for FY 2012, demonstrates stewardship of our taxpayers' dollars by focusing on quicker adaptation to threats, updating our processes, and remaining committed to the long-term readiness, health, and well-being of our Soldiers, Families, and Civilian Workforce enabling us to succeed in Iraq and Afghanistan and set conditions for the future. With this budget, we have restored balance to our stressed force and now begin the transition to the force that will meet the demands of the second decade of the 21st century – the best manned, equipped, and trained force in our nation's history. As we built this FY 2012 Request, totaling $216.0 billion, we kept the following priorities in mind:

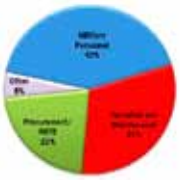
- Care for Soldiers, Families, and Civilians.
- Sustain the quality of our All-Volunteer Force
- Train and equip Soldiers and units to maintain a high level of readiness for current and future operations
- Reset our Soldiers, units, equipment, and Families to a readiness level for future deployment and other contingencies
- Modernize the Force to provide Combatant Commanders with tailored, strategically responsive forces.

An FY 2011 to FY 2012 comparison, shows that the Military Personnel (MILPERS) and O&M accounts increased at inflation rates; the Research, Development, and Acquisition (RDA) accounts had a small increase in buying power. On the other hand, we see a decrease in the Facilities which is due to completion of Facilities Military Construction programs, Grow the Army, Modularity, and Base Closure and Realignment Commission (BRAC).

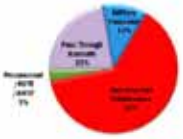
Figure 1. FY 2012 Base and OCO Budget Request

******** Total – $216.0B ********

Base Request	($B)
Military Personnel	60.6
Operation and Maintenance	45.2
Procurement/RDTE	31.8
Military Construction/Family Housing	5.0
Base Realignment and Closure	0.3
Army Working Capital Fund	0.1
Pass-Through Accounts	1.9
Total	**144.9**



OCO Request	($B)
Military Personnel	8.1
Operation and Maintenance	44.9
Procurement/RDTE/AWCF	2.2
Pass-Through Accounts	15.9
Total	**71.1**



Includes 260,000 civilians and 250,000 contractors

DOD EFFICIENCY GOALS:

($B) APPN	FY11 H.R. 1473	FY12 Request	Change*
MILPERS	$58.3	$60.6	2.30
O&M	43.1	45.2	2.10
RDA	29.2	31.8	3.80
Facilities	5.6	5	-0.60
Other - Army	0.1	0.4	0.30
SUB-TOTAL	$135.1	$143.0	7.90
"Pass-Thru"	1.6	1.9	0.30
Base	$137.7	$144.90	7.20

*Numbers may not add due to rounding.

The Secretary of Defense directed that DoD achieve ~$100 billion (Army share was $29 billion) in efficiency savings in FY 2012 - 2016 ($2.7 billion in FY 2012). All Services were allowed to retain these funds and reinvest them in high priority projects. DoD achieved sufficient savings to allow investment in force structure and modernization programs in the following areas: "Reorganizations and Better Business Practices" $1.0 billion, "Program Reductions / Terminations" $1.3 billion, and "Reduced Lower Priority Programs" $0.4 billion, thus achieving $2.7 billion in savings.

These dollars were then reinvested in the following areas: "Enhanced Readiness and Current Capabilities" $1.3 billion, "Future Capabilities" $0.7 billion, "Community Programs and Education Benefits" $0.6 billion, and "High Priority Military Construction (MILCON Projects)" $0.1 billion, netting a zero sum game of $2.7B billion

In summary, the FY 2012 Base Budget Request restores balance to prepare Forces for the full range of operations and reduces stress on the All-Volunteer Force. The FY 2012 OCO Request supports deployed military operations, and sustains and protects deployed Forces. The proposed budget continues the focus on improving capabilities to fight today's wars while also investing substantially in capabilities to counter the full range of potential threats the United States is facing today or may face in the future. This was a very informative workshop. Thank you to MG McGhee.

About the Author: Ms. Olga Lucas is a Budget Analysts in the Office of the Assistant Secretary of the Army (Financial Management and Comptroller).

– RM –

General Fund Enterprise Business System (GFEBS)

By: Roger Pillar

The large conference room was packed. No more seats could be found and 'standing room only' attendees were waiting for the presentation to begin. Good thing our speaker has nerves of steel and this is another day in her great career. Ms Kristyn E. Jones, Director of the ASA (FM&C) Financial Information Management office and Functional Proponent of GFEBS was ready to provide an update on the capabilities and deployment of the system.

In review, The General Fund Enterprise Business System (GFEBS) integrates financial, real property and other asset, cost and performance data into a web-based Enterprise Resource Planning (ERP) system. GFEBS standardizes business processes and transactional input across the Army, provides real-time visibility of transactions, and produces decision support information.

GFEBS IS:

- An accounting system that complies with statutory and regulatory requirements for funds control and accounting, to include real property and other asset data for depreciation;

- A management system that records financial and various other transactions in a single system and provides visibility of the transactional data in real time across the Army;

- A decision support system that provides comparative, trend and other analytic data as well as full cost data to enable well-informed current business decisions to leverage available resources and to enable better analyses of resource implications for program and budget decisions;

- GFEBS is being implemented across all three Army Components: the active Army, the U.S. Army National Guard (ARNG) and the U.S. Army Reserve (USAR).

> One of the key lesson. learned by GFEBS is to "really listen to customers".

Ms Jones began her presentation by discussing the mission of GFEBS and its three major capabilities.

GFEBS IS A:

- Financial Accounting System

- Cost Accounting System

- Management Support System

As a Financial Accounting System, GFEBS has achieved close to 100% of the expected capabilities. To date, GFEBS has demonstrated successfully nearly 95% of the Federal Financial Management Improvement Act (FFMIA) requirements currently in scope; it complies with accounting requirements such as the Chief Financial Act 1990 and others, and is the system of record for General Funds for the Army Auditabilty Plans.

As a Cost Accounting System, GFEBS has achieved about 50% of the expected capabilities. When fully realized, the system will make full cost information readily available and will support comparative analyses of cost among consumers or across efforts or items. GFEBS will also provide new capabilities to collect cost by Tactical Unit and produces easily read reports for Commanders.

In these times of budget confusion and wrangling, the Management Support System capabilities of GFEBS become more important than ever before. Although currently about 25% complete and rapidly increasing, these capabilities are essential for accomplishing the Army's mission. Decisions must be based on real-time, accurate information so Army Leadership can clearly state their needs and defend their program decisions.

It is important to remember that this is not just about the system's capabilities, but also the Army ability to use those capabilities (are they fully deployed to all Commands; do users know how to use them and access the necessary information.)

Ms. Jones then provided a Deployment update. GFEBS is on a fast track and will be deployed to the total Army in about 33 months. At the time of this presentation, the Army already has eleven Commands that are 100% up and running in GFEBS, and many more that are over 75% complete and using GFEBS as their system of record. Ms Jones provided some important points about GFEBS.

POINTS ABOUT GFEBS:

- GFEBS will replace over 80 Army legacy accounting, financial and asset management systems and will be at more than 200 locations around the world processing about a million transactions a day;

- Replacing 80 systems with one COTS system reducing the footprint, including logistics and training, associated with multiple systems;

- GFEBS is a significant step in moving the Army to an integrated management system and from a spending culture to a cost management culture.

Ms. Jones emphasized that one of the key lessons learned by GFEBS is to "really listen to customers – the people who will actually be using the system to enter transactions, and to pull and use reports. What's working, what's not working, and what is missing after they have hands-on time".

She stated that continuous improvements based on customer feedback have led GFEBS to refine and enhance functionally and to develop scenario based training that will help users "Climb out of the Valley of Despair". This is how the Army will continue to make the most of the investment in GFEBS.

In closing, Ms. Jones provided her vision for the future of GFEBS. Development and deployment will come to a close for the main increment and GFEBS will prepare for sustainment. Additional capabilities will continue to be added or enhanced based on Users need and feedback plus the Army will continue to develop and expand the cost management skills of its personnel. "Remember, this is not business as usual". GFEBS will enable Army decision makers at all levels to consider the true costs of operations, functions, and organizations when making decisions. GFEBS will enable the decision makers to better leverage current resources and to more fully understand and evaluate the resource implications of plans, programs and budgets.

– RM –

Army's Road to Audit Readiness

By Myrna L. Medina

The Army faces an unprecedented challenge to achieve an unqualified audit opinion by September 2017. In its 236 years, the Army has never had a financial statement audit. The constitution calls for providing a record of receipts and disbursements; hence, our legacy accounting systems were built to do appropriation accounting vice financial statement accounting, reporting on funds that were appropriated and how these were executed.

In recent years, audit readiness and the improvement of financial operations have become strategic objectives of the Department of Defense. The Chief Financial Officer (CFO) Act of 1990 "establishes a leadership structure, provides for long-range planning, requires audited financial statements, and strengthens accountability reporting." Requirements outlined in the CFO Act of 1990 include the improvement of financial information available to agency managers, Congress and others, the integration of accounting and budgeting information, the ability for financial management systems to provide a measurement of performance, and most importantly, the preparation and audit of financial statements.

In addition to the CFO Act of 1990, Congress has enacted several forms of legislation over the years, all aimed at improving federal financial posture. In a memorandum dated 11 August 2009, the Under Secretary of Defense (Comptroller) directed DOD components to focus on financial improvements and audit readiness. This directive was codified in the National Defense Authorization Act of FY2010, which states that DOD will assert audit readiness by September 2017.

Audit readiness is an organization's ability to assert that it is ready for an independent review of its financial statements. An unqualified audit opinion is achieved when financial management processes, along with a system of effective key internal controls are in place. An assertion of auditability is an assertion that financial statements are accurate and complete, all assets listed on the balance sheet have been accounted for, valuation of assets and liabilities are in accordance with Generally Accepted Accounting Principles (GAAP), disclosures are in accordance with GAAP, and that DoD/Army has a right to those assets.

There are four financial statements published every year-the Balance Sheet, Statement of Budgetary Resources (SBR), Statement of Changes in Net Position, and Statement of Net Costs. The USD(C) memorandum of 11 August 2009 identifies the Statement of Budgetary Resources as one of the two major financial improvement priorities. The SBR is the statement that's most relevant to leaders across DOD as it contains information frequently required by management. The second major objective is verification of the existence and completeness of mission critical assets.

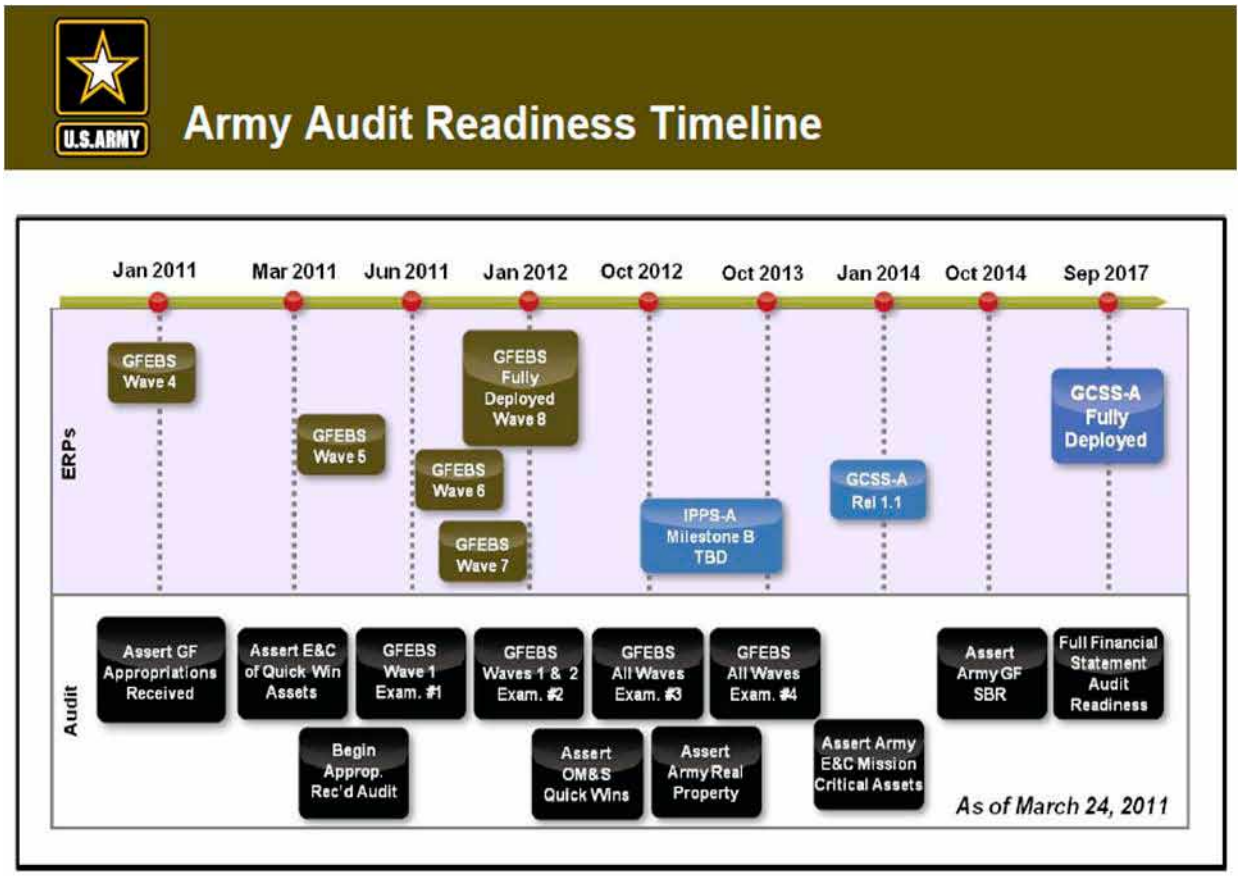
The second priority highlighted in the above-mentioned memorandum is the effort to assert the existence and completeness of mission critical assets such as general and military equipment, real property and inventory.

The Office of Assistant Secretary of the Army (Financial Management & Comptroller) has the responsibility of ensuring the Army's stewardship improvement and audit readiness priorities. OASA (FM&C) has developed several milestones that the Army must meet in order to achieve auditability. These milestones include a review of business processes to ensure that key control objectives are in place, each with its own set of internal controls.

Every business process generates a financial transaction that makes its way to the financial statements. Achieving an unqualified audit opinion is the result of effective internal controls. Every process is fraught with risks; consequently, internal controls, which can come in the form of a Standard Operating Procedure, a review, or a second signature, ensure that the data accurately flows through the systems, and when presented on the financial statements, is free of material risks.

Since September 2010, the Army has asserted General Fund appropriations received-from the point when Congress appropriates the funding to the point when it is distributed to the Army commands. Additionally, an assertion has been made on the existence and completeness (E&C) of 97% of the Army's aviation assets. The E&C efforts have been expanded to assert all mission critical assets.

The deployment of Enterprise Resource Planning (ERP) systems such as the General Fund Enterprise Business System (GFEBS), Global Combat Support System (GCSS)-Army, and the Logistics Modernization Program (LMP) will also facilitate the improvement of financial controls, standardization of business processes, and the capturing of those business processes into an



integrated framework that works to record transaction level details and provide budgetary and fiduciary postings to the general ledger. Audit readiness milestones are strategically aligned with the migration to the ERP environment.

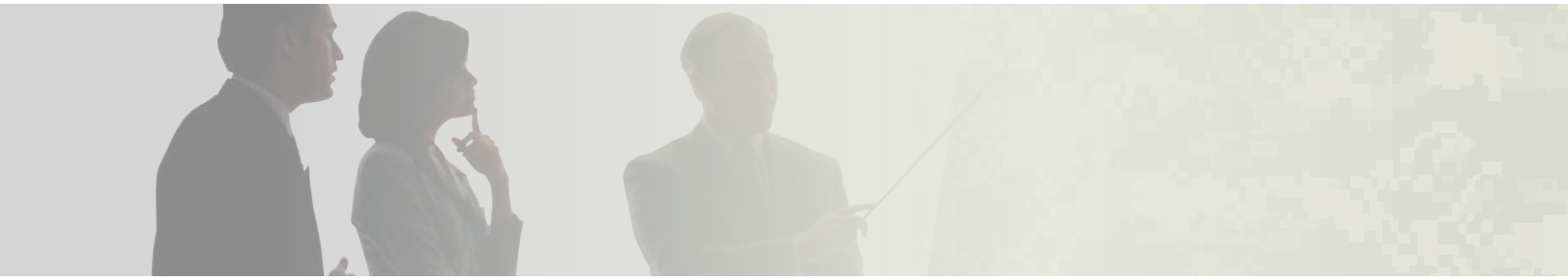
The timeline above demonstrates the Army's plan for audit readiness, which is comprised of several examinations aimed at ensuring that the correct audit approach is adopted, and that business processes are reviewed. In order to build a sustainable infrastructure that will support continued readiness and compliance, one critical component of this effort also involves training and developing Army resource managers so that the necessary expertise is retained within.

The effort to receive an unqualified audit opinion, while driven by statutory requirements, should also be used as leverage to ensure that our business processes are solid and measurable, and that timely, relevant and accurate information can be provided to commanders and decision-makers across the Army. One other factor that cannot be overlooked is public trust. This is an opportunity to give Congress and taxpayers confidence in the accuracy of the Army's financial statements.

The Chief Financial Officers Act-A Mandate for Federal Financial Management Reform:

These include the Federal Manager's Financial Integrity Act (FMFIA) of 1982, Government Performance and Results Act (GPRA) of 1993, Government Management Reform Act (GMRA) of 1994, Federal Financial Management Improvement Act (FFMIA) of 1996, OMB Circular A-123-Manager's Responsibility for Internal Control.

– RM –



Financial Management Leader's Roundtable Workshop

By Jiovanni Gilbert and Dan Bolas

The American Society of Military Comptrollers PDI 2011 was held in Minneapolis, MN where I observed the first session of the Financial Management Leader's Roundtable Workshop. The FM leaders that participated in the roundtable discussion were Honorable Ms. Matiella (2nd session), LTG Stanton, John Argodale, Stephen Austin, Irma Finocchiaro, Wesley Miller, Benjamin Piccolo, Diane Randon, Davis Welch, COL Quintin and Terry Placek (1st session). The workshop roundtable gave FM careerist the opportunity to ask questions of said leaders. There were ten tables set-up with 11 senior Leaders that participated, which turned out to be a great success.

It displayed the level of dedication from our senior leaders. This workshop gave Careerist and Interns the opportunity to voice their opinions, and to gain further insight. The panelists were so in-depth with their answers that we had to adjust the structured time from 10minutes to 15minutes for discussion. It was fascinating to hear the different aspects of how things work.

LTG Stanton talked about the importance of having mission sense. Diane Randon talked about GFEBS. They spoke about their initial reservations to the changes within GFEBS, and expressed their anxieties related to adjusting to a new system. Most participants were positive and saw the value of learning the GFEBS system, which gives them a sense of worth.

Change can indeed be beneficial. As the class sessions went on Senior Leaders (Benjamin Piccolo) talked about different aspects of GFEBS, specifically Cost Analysis, which gives us a clearer understanding of the true cost of things. Management Control (Careerist) spoke about the importance of having a skill set, and the need for better funding for training opportunities to facilitate such.

The message was that training is important for us to develop necessary skills, and to stay connected in the financial management world. The need to remain competitive was not lost in the conversation. The American Society of Military Comptrollers PDI 2011 presented a great opportunity for professional growth. The conference was well organized and a benefit to attend.

Dan Bolas attended the second session reporting the following observations. The extension to 15 minute sessions was an immediate success. All FM Leaders agreed that with 8-10 careerist at a table they needed more time. Initial comments from the careerist said that it felt like "speed dating" it was going so fast. Others wished that they had enough sessions to attend with each of the FM Leaders, but time was limited.

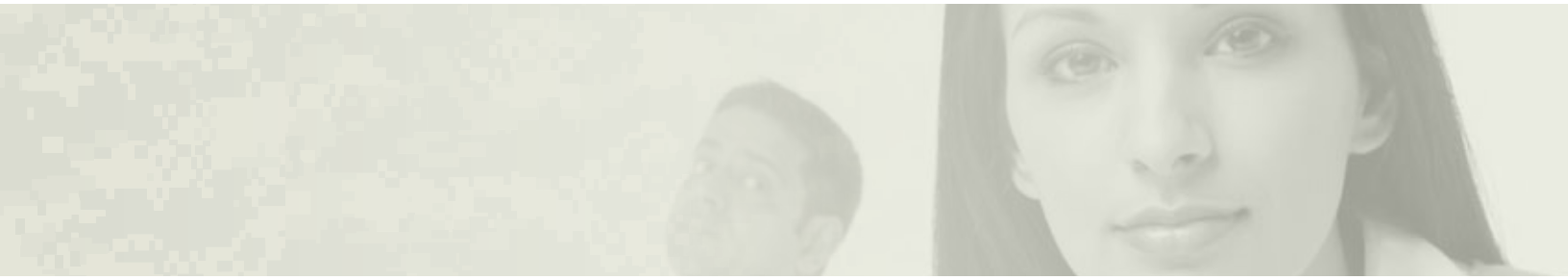
Overall, the FM Roundtable reminded me of my assignment in Korea in 1982 running the Hartell House for General Robert W. Sennewald (CINC UNC, ROK/US CFC, USFK and Cdr, EUSA) when we had "Happy Hour" at the club after work on Fridays. He stated that I was able to do what he needed, get the senior officers out from behind their desks and offices and talk to each other face to face. A similar problem we have today with computers, emails and social networks with the loss of the personal touch and face to face conversation. I observed pure joy in the faces of the careerist watching and listening to the experienced prospectors share nuggets of gold wisdom.

Each FM leader had a different style from encouraging each of the careerists to talk, guiding them through the questions and engaging the entire table to contribute. Some would take individual questions and address the issues based upon their experience and others would open it up to the table to share their experiences. Others would take the role of the college professor and give a tutorial on career development and various paths of success. Each of the careerist, both civilian and military, wanted more time to talk, share and listen. As Katsumoto said in the movie "The Last Samurai - "I will miss our conversation", so don't miss the opportunity to talk with your FM Leaders, when the opportunity arises, and have a conversation.

About the Authors: Jiovanni Gilbert, a 16 year Army civilian employee, currently works as a Financial Management Analyst with Army Budget, ASA (FM&C), Pentagon, Washington, DC

Dan Bolas is currently the Chief, Internal Review with US Army Criminal Investigation Command. He previously was a Program Manager with the Comptroller Proponency Office, ASA (FM&C). He is a retired Colonel from the US Army with over 33 years of experience.

– RM –



2010 Auditor of the Year Award: Mr. Eric Lampkin

By Todd Lyman, Chief, Public Affairs, Japan District

Four percent of the 250,581 Department of the Army civilians are responsible for managing our resources. These vital command members are known as auditors, comptrollers, financial managers and internal review officers. It would seem nearly impossible for one to stand out from the crowd in this highly-skilled occupation field, especially when plying the trade nearly 7,000 miles from the Capitol.

At U.S. Army Corps of Engineers, Pacific Ocean Division, Japan District, one employee's 2010 performance was exceptional. For this, our teammate was recognized at the highest seats of government with the 2010 Auditor of the Year Award. First awarded in 1993, only 29 people have received this distinction. The Office of the Assistant Secretary of the Army (Financial Management & Comptroller) Proponency Office manages the award to recognize outstanding Army civilian employees who make significant contributions to the field of resource management. Awards are also presented to military members.

Our teammate received his award at the American Society of Military Comptrollers (ASMC), Professional Development Institute (PDI) Army Day, June 1, 2011 in Minneapolis, MN. Award plaques and certificates were presented by Assistant Secretary of the Army (Financial Management & Comptroller) Dr. Mary S. Matiella.

The objective of the Army's Internal Review program is to provide commanders and their staffs with a full range of internal auditing services that support local decision-making and effective stewardship. As a commander's principal advisor on all audit matters, an internal review officer, or auditor, directs a full range of services to include technical advice, assistance, and consultation on management controls to unit managers. A command auditor's scope of work encompasses all aspects of management and management control for all programs, functions, transactions and records, systems and documents. To fulfill their responsibilities, the Army requires internal review officers to have full and unrestricted access to all information needed to accomplish the various objectives of the commander's internal review and audit compliance program.

The command auditor also serves as a liaison to all external audit organizations such as the Government Accountability Office, the Department of Defense Inspector-General, the Department of the Army Inspector-General, the Criminal Investigation Division and the U.S. Army Audit Agency.

An internal review expert's responsibilities exceed record checking, verification and liaison work. A proficient internal review evaluator helps the organization manage risk. Doing so requires extensive planning, therefore each internal review office must create an annual internal review plan or schedule. Such planning requires an auditor to assess organizational risks periodically and ensure oversight is tracked in the command.

Government internal review experts are required to possess the same qualifications as civilian accountants, auditors and financial officers in the course of their work. It is not uncommon for government agencies to employ certified public accountants (CPAs) for internal review positions. Other qualifications include certified internal auditor (CIA) and certified defense financial manager (CDFM) designations.

The Department of the Army 2010 Auditor of the Year awardee is Mr. Eric Lampkin, Internal Review Officer, Japan District. Lampkin was recognized for re-establishing a district internal review program after a 14-year dormancy period. Soon after establishing Review and Audit Compliance Standard Operating Procedures, Lampkin audited the district's policies and procedures, focusing on time and attendance and personnel security requirements. Lampkin's addition to the district team paid dividends. One finding resulted in the command correcting of leave liability reporting processes. His review identified a past overstatement of leave liability that totaled approximately $16,000. In addition, Lampkin teamed with the district security officer and workforce management chief to examine personnel security requirements. As a result, processes, checks and screening criteria were developed to ensure appropriate security requirements are met, preventing overpayment for costly background investigations.

"Internal review officers work directly for the commander, and my philosophy is if I can find it, we can fix it. If DOD IG or US Army Audit Agency (USAAA) finds it, the Chief of engineers will fix it," Lampkin explained. "Overall, we'd much prefer to catch someone doing something right and inform the commander."

Lampkin told the story about a commander who suspected mismanagement and called him in to investigate. What Lampkin found was that the employee was doing a good job, "the soldier was going above and beyond. " Upon Lampkin's recommendation, the employee received a commander's award for civilian service.

In an effort to help commanders and managers make informed decisions, auditors like Lampkin endeavor to work as a team with senior leadership using the best information available. Internal Review Officers are honest brokers with the primary goal to increase efficiency and establish workable processes.

"More often than not, what we find is not intentional fraud. It's more likely we will discover mistakes of ignorance or inadvertent actions. In those cases we apply corrective measures. We educate, train, ensure compliance and follow-up," Lampkin explained. Commands with proactive internal review officers find solutions, improve processes and preserve valuable resources which include time and capital.

Lampkin's receipt of the Auditor of the Year Award was also due to his successful accomplishment as part of an auditor's mission to the command; to act as a liaison to all external audit organizations. According to LTC Richard Davis, Japan District Deputy Commander, "Eric flawlessly coordinated three major audits—a Department of Defense Inspector General's inspection of contracting procedures and compliance with combating trafficking in persons regulations; a U.S. Army Japan Inspector General's inspection of the use of government –owned vehicles; and a Pacific Ocean Division command assist visit. His efforts were a primary factor in the successful completion of these inspections. Eric continues to be recognized as an expert in his field within Japan and throughout the Pacific Region."

Lampkin attributes part of his success at Japan District to a philosophy he learned and applied nearly seven years ago called 'Zapping the Gaps.' Lampkin wrote in the December 2004 IR Journal:

Dr. Kenneth Blanchard, noted author, speaker, and business consultant, describes "Zapping the Gaps" as the process of eliminating differences between management's desired performance goals and the organization's actual performance. To "Zap the Gaps," Blanchard says management must:

Go for the 'Shoulds.' Determine how the organization should perform. Analyze the 'Is'. Determine how the organization is actually performing. Pinpoint the 'Cause.'

Identify the root cause of deficiencies. Select the Correct 'Solution.' Implement solutions to fix the root cause.

There's no one better positioned to "zap the gaps" than an auditor. For example, suppose supply managers needed to issue 300 stock items per day to meet customer demand (the "should"), but instead only issued 200 stock items per day (the "is"). Many factors may have contributed to the gap (i.e. lack of automation, insufficient stock levels, or excessive delivery times). A "gap-zapping" audit might discover that property was routinely placed in the wrong bin locations, which significantly impacted automation flow, stock levels, and delivery times. Consequently, scarce resource dollars were wasted to maintain excessive compensating stock levels and search for misplaced items. Further, the auditor found that the warehouse bin labels were difficult to read (the "cause") and correctly recommended a redesign of the bin labels. This solution would increase productivity by eliminating the "gap."

By applying gap-zapping principals during a telecommunications audit, I once determined that a communication squadron's "Shoulds" were to process and verify the accuracy of vendor bills within 30-days of receipt, make timely collections from installation users, and look for opportunities to reduce costs.

"Shoulds" and their "Is." They had 14-month work backlog and were losing nearly $1 million annually. The "Pinpointed Cause" was that the vendor traditionally was mailing detailed paper copies of phone bills consisting of over 300,000 calls per month, thus forcing communication squadron personnel to manually process the bills. The problem was exacerbated by high employee turnover due to low morale. I "Selected the Correct Solution," by recommending that the vendor transmit the bills electronically and providing the installation with an automated tool that would sort and process the bills upon receipt. The audit recommendation eliminated the 14-month backlog, provided timely processing of the bills within 2-weeks of receipt, and allowed timely collection of lost revenues resulting from non-official phone calls. Further, the software tool identified over 2,700 unused phone lines that could be eliminated, saving the installation an additional $5.2 million.

These examples show how important it is for auditors to become familiar with their clients' business environment and to recognize the client's top priorities. This information helps auditors identify potential organization gaps and sell management on the auditor's ability to provide cost-effective improvements.

Strong selling points are that auditors:

Are process experts who can see the organization's "big picture."

Provide a fresh outside view to spot gaps often overlooked by employees.

Save significant client resources needed to obtain similar gap-zapping results.

Provide useful gap eliminating products (i.e. audit report, automation tools) at minimal costs to the client.

Serve as an objective and informal team member to resolve process and production issues.

Produce gap-zapping audit benefits that far outweigh any inconvenience associated with the audit process.

The Honorable Mary Sally Matiella, Assistant Secretary of the Army (Financial Management and Comptroller), Office of the Assistant Secretary of the Army advised Army financial managers, "As we build and justify budgets for our Army, we must ensure we do so as proper stewards of our taxpayer's money." These vital command members, whether known as auditors, comptrollers,

financial managers or internal review officers, are vital in achieving the priorities of supporting our war fighters; improving financial information and audit readiness; making appropriated dollars go further; and developing our financial management workforce. With two other Corps of Engineer awardees, Amy J. Rainer, management analyst at the Engineer Research and Development Center (ERDC) at Vicksburg, Miss. and Lindera D. Dozier-Owens, budget analyst at Norfolk District, Norfolk, Va., Lampkin represents the Japan District's and the U.S. Army Corps of Engineers' commitment to responsible resource stewardship.

> We educate, train, ensure compliance and follow-up
>
> - Lampkin

Office of Management and Budget (OMB) National Security Division

For many military and civilian leaders in the Department of Defense (DoD), OMB is one of many acronyms in a vast alphabet soup of Agencies or Congressional Committees with oversight responsibility for the DoD annual budget. While a student in the Defense Comptroller Program (DCP), I understood OMB to be responsible for consolidating agency budget submissions into the annual President's Budget request. Aside from consolidating agency budget requests, I was limited in my knowledge of OMB. That all changed in the summer of 2009 when I was offered an opportunity to serve as an OMB program examiner. In this article, I provide insight on OMB's role and responsibilities and discuss my experiences operating in an inter-agency environment.

In April 2009, I was working diligently at my cubicle in the Pentagon and decided to grab my gym bag and get in a workout. With my bag in hand, I moved out smartly when I was stopped along the way by a familiar voice. Brigadier General McAlister, then serving as executive officer to the military deputy for Army Budget (MILDEP), LTG Stanton, asked, "Rilington, what are your plans for the summer?" I admit I was a bit puzzled by the question as the earliest I was scheduled to rotate from my current assignment was the following summer in 2010. So the only response I could muster was, "Sir, I plan to be here in the Pentagon unless you know something I don't". Well BG McAlister knew plenty that I didn't and he was not about to give up any information. BG McAlister smiled and responded with a simple, "okay". A strange interaction indeed, but that brief conversation began the chain of events for what would be one of the best experiences of my career.

Later in the day, LTG Stanton called me into his office and stated that he nominated me to serve as a Fellow in OMB for a year. I replied, "Wow, thank you Sir. This is an excellent opportunity!". For the past nine years, MILDEPs have worked with leaders in OMB to provide professional development opportunities to select officers as a means to broaden their knowledge of the federal budget process. In addition to the MILDEPs nomination, officers must submit a resume and conduct a series of interviews. OMB may receive nominations from all Services and selects officers to serve a one-year fellowship as a program examiner. If selected as a fellow, the officer is assigned as a program examiner with primary oversight responsibility for a portfolio of federal programs.

Responsibilities for program examiners include coordination with Agency officials to resolve funding issues, review of final top line positions for each account in the President's budget submission, ensuring justification material is consistent with Administration policy positions, and recommending approval or disapproval of reprogramming requests. Program examiners become subject matter experts for their assigned portfolio and typically brief senior officials on relevant issues and concerns. Program examiners coordinate issues horizontally with White House and National Security staff and vertically with DoD and other government agencies (OGA) staff. Program examiners typically participate in high-level meetings, receive briefings from senior inter-agency officials, coordinate adjustments to agency budget proposals, clear testimonies of officials appearing before Congress, review drafts of White House speeches, and visit unit training events.

Fellows perform the duties of a program examiner and typically manage the Operations & Maintenance, Defense-Wide (OM, DW) account, which includes the Defense Agencies, Special Operations Command (SOCOM), and the Defense Health Program. Fellows also manage special-interest programs like resourcing requirements for policy decisions impacting detainee operations at Guantánamo

Bay, Cuba. During my tenure, I had the opportunity to manage the SOCOM account and Guantánamo Bay detention operations. This portfolio provided me an opportunity to participate in strategic level discussions with the National Security Staff and inter-agency leaders.

OMB is one of several agencies that comprise the Executive Office of the President (EOP). The EOP includes several Agencies with oversight responsibility across all areas of the Federal Government. The National Security Council, Council of Economic Advisors, Office of Science and Technology Policy, and OMB are some of the Agencies that comprise the EOP. OMB is a small agency of about 500 people organized by functional responsibilities across the federal government. The agency consists of a cabinet-level Director, a Deputy Director, and a Deputy Director for Management. The Director and Deputy Directors are appointed by the President and confirmed by the Senate. In June 2009, the Deputy Director for Management also became the nation's first Chief Performance Officer. The primary mission of OMB is to oversee the preparation of the federal budget, provide guidance to Executive Branch agencies, and evaluate effectiveness of agency programs. OMB also serves as the institutional knowledge within the EOP, brokers agreements between agencies and departments, provides analysis of policy priorities, and ensures testimony and speeches are consistent with Administration policy.

OMB's environment can be described as a flat, collegial organization where political appointees are referred to on a first name basis. OMB is organized into three primary offices: OMB-wide support offices, statutory offices, and resource management offices. Resource management offices supervise formulation and execution of department and agency budgets. Specifically, the National Security Division (NSD) of the national security programs resource management office oversees formulation and execution of the Department of Defense annual budget, as well as the budgets of the Department of Veterans Affairs, the Department of Energy's National Nuclear Security Administration, the Intelligence Community, and several other small agencies. NSD is led by a senior executive service (SES) employee, three-star equivalent, and organized into four branches led by an SES and staffed with several program examiners. NSD manages personnel, investments, operations and maintenance, infrastructure, working capital fund, Veterans Administration, and special program accounts for all Services in DoD.

Officers interested in this opportunity should coordinate with the Financial Management branch for further information. The Army benefits by providing a bench of mid-level officers with opportunities to network with senior agency officials, understand strategic policy and implications, and perform in a dynamic environment that encourages initiative and critical thinking.

About the Author:

LTC Earl W. Rilington, Jr. is a Financial Management officer serving as a Battalion Commander, Headquarters and Headquarters Battalion, 3rd Infantry Division (DHHB). He is a 2002 DCP graduate and his previous assignments include 10th Mountain Division Comptroller, Army Congressional Fellow, and ARCENT-SA Resource Manager.

The Chief Financial Officers Act-A Mandate for Federal Financial Management Reform

These include the Federal Manager's Financial Integrity Act (FMFIA) of 1982, Government Performance and Results Act (GPRA) of 1993, Government Management Reform Act (GMRA) of 1994, Federal Financial Management Improvement Act (FFMIA) of 1996, OMB Circular A-123-Manager's Responsibility for Internal Control.

– RM –

DCP 11 & 12 and ECC 11-III April 4 – 8, 2011

ECC 11-III June 06 - 29, 2011

Back Row: Tom Willson, Jonathan Pugh, Roger Melvin, Janet Avery, *Michael Mooney, Joseph Celli, Curtis Sampson, Brence Jackson, Jillian Fox

Middle Row: Stephanie Scherer, Cecilia Duncan-Jones, Yolanda Hines, Hung Nguyen, Kelly Moye, Debbie Thomas, Amanda Mooney, Dawne Brunner, Dennis Sarsozo, LaRita Williams, Art Gebbia

Seated: Darryl Hall, Michelle Willams, David Balat, Debora Shepherd, Daryl Anderson, *Julie Spradlin, Enrique Marchand, Eileen Carattini

(left to right)
*CLASS LIAISON

ACC 11-III August 08 - 26 2011

Back Row: Tremell Lewis, Aaron Crutchfield, Larry Hill, Jerry Flowers, Valerie Pulphus, Tom Willson, Mark Tew, Christopher Mayard, Jared Terry, Mike Sweeney, Dennis Dodge, Pedro Schaffino, Christopher Carver, Chris Hill, *Randall Ellington

Middle Row: Jennifer Bist, Tiffany Harris, Mary Ann Culp, Brittany Ontiveros, Saundra Loving-Dixon, Darnell Tisby, Andrea Hopson, Daphne Zeigler, Brandon Robinson, Eric McClure, Asher Wright, Johnny Lathrom, Joseph Stori, *Annette Plake, Michelle Brown, Lionel Taylor, Renee Wroten, Carlos Arguello

Seated: Kenneth DaSilva, Kimberly Gordon, Marwin Cortes, Jade Kaaihue-Atkerson, Marcel Dixon, Ariana Trinidad, Anthony Alvarado, Janine Robinson-Turner, Matthew Waclawski, Leah Jones

(left to right)
*CLASS LIAISON

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

ARMY CIVILIAN CORPS CREED

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

Comptroller Proponency Office
Office of the Assistant Secretary of the Army
(Financial Management and Comptroller)

Resource Management
Professional development bulletin
ISSN 0893-1828

ATTN: SAFM-PO, 109 Army Pentagon,
Washington, DC 20310-0109

RESOURCE**MANAGEMENT**