DEPARTMENT OF THE ARMY
UNITED STATES ARMY FINANCE COMMAND
INDIANAPOLIS, IN 46249-3000

SSFM-FC-ZA

15 June 2009

MEMORANDUM THRU Commander, U.S. Army Finance Command, 8899 East 56th Street, Indianapolis, IN 46249-3000

FOR Commander, 181 Training Support Battalion (TSB), Fort McCoy, WI 54656

SUBJECT: 177th Financial Management Detachment (FM Det) Certification Exercise (CERTEX)

1. Background: United States Army Finance Command (USAFINCOM) Operational Support Team (OST) conducted a CERTEX for the 177th FM Det at Fort McCoy, WI from 5-9 June 2009.

2. Purpose: To provide an evaluation environment conducive to testing financial management principles in order to provide unit leadership the ability to assess and plan in accordance with their upcoming mission. The Financial Management Combined Arms Training Strategies were used to evaluate the 177th FM Det. The unit was evaluated in the following key FM Det critical tasks:

Task
Perform Disbursing Operations (14-2-8002)
Conduct transactions with Agent Officers (14-2-8005)
Conduct Commercial Vendor Operations (14-2-8003)
Conduct Military Pay Operations

3. Tasks Evaluated.

a. Perform Disbursing Operations (14-2-8002)/ Conduct Transaction with Agent Officers (14-2-8005).

(1) The following subtasks were evaluated:

(a) Obtain Funds for Disbursing Purposes (805A-44A-6112)

(b) Employ the Deployable Disbursing System (805A-DOP-8109)

(c) Record Data from Expenditure Accounting Documents (805A-44C-1005)

(d) Record Data from Miscellaneous Accounting Documents (805A-44C-1007)

(e) Enter Cashier Transactions (805A-44C-1454)

(f) Safeguard Public Funds (805A-44A-7116)

(g) Process a Loss of Funds (805A-44C-4103)

(h) Perform Financial Management Detachment Operations (805A-44C-4902)

(i) Conduct Paying Agent Operations (805A-44C-7116)

(j) Prepare the Daily Statement Accountability (805A-DOP-8104)

(k) Prepare a Statement of Agent Officer's Account (DD Form 1081) (805A-DOP-8102)

(2) Observer Controllers: MSG , SFC ley, SSG(P) , SFC , SSG

(3) Evaluation: 1LT and SFC served as Disbursing Agents (DAs) for the 177th FMD Detachment during their Certification Exercise from 5-9 June 2009. Both DAs initially struggled to perform their duties as DAs and should continue to familiarize themselves with the standard operating procedures required to serve as a disbursing agent. The lack of in-depth knowledge of the Deployable Disbursing System (DDS) was evident from the onset of the exercise. OST OCs (observer controllers) spent the majority of the first 3 days re-training the disbursing cell in disbursing operations. Although the disbursing team struggled to perform their tasks, the team continually demonstrated an eagerness to learn. Overall, the disbursing team significantly improved throughout the duration of the CERTEX and should perform well in theater.

(a) The following tasks were conducted at the onset of the CERTEX: established the disbursing office layout for the two DA's and cashiers; conducted a transfer of accountability; conducted a vault-to-vault transfer at the DA level; cleared the daily business (remote file transfers) DA level; advanced cashiers funds via DD form 1081; closed disbursing operations at the DA (DD Form 2665) level; safeguarding of public funds. The DAs were able to complete the transfer of accountability and fund all their cashiers however; they completed these tasks at a very slow pace and with much assistance from the OST OCs. It appeared that the disbursing cell was not well prepared to undertake their mission. Day one, cashiers were exceedingly slow in performing their tasks and appeared unsure of themselves throughout the day. Disbursing office flow was subpar at best and customer transactions were not properly explained in certain circumstances (i.e. Eagle Cash Card Program). Additionally, at the inception of the exercise, the OST OCs discovered several minor errors in some of the documentation such as missing signatures and some documents were not prepared correctly. OST OCs continually mentored and monitored transactions to improve efficiency throughout the section. The section did properly account for all funds and safeguarded all monies entrusted to each Soldier. The OST

OCs addressed all issues in the disbursing cell with the disbursing leadership and the section continually improved throughout the duration of the exercise.

(b) The disbursing section continually improved on days two through four. Tasks conducted were: cleared the daily business of an agent (cashier and paying agent) (DA), conducted an agent advance (cashier and paying agent) (DA); processed a minor loss of funds (LOF); processed Eagle Cash Card (ECC) requests; closed disbursing operations at the DA (DD Form 2665) level. Over the course of the CERTEX, the OST OIC(s) and Battle Captain met with CPT and SFC and recommended several changes to include replacing SFC with SGT as the disbursing NCOIC due to his inexperience and her experience in disbursing operations. The change proved to substantially assist the disbursing sections cashiers' ability to perform their tasks while allowing the DAs to focus on their mission and learning their job. Additionally cashiers were paired together and allowed to work within the same cashier cage in order to assist each other in performing their tasks. Days two through four operations greatly improved the confidence and knowledge of each Soldier within the disbursing team. Each Soldier continually gained confidence and understanding of their expectations and responsibilities while serving in their respective positions. Customer transactions timing improved, cashiers were better able to respond to questions and overall morale with the disbursing section improved significantly during days two through four. As disbursing NCOIC, SGT Harlan assisted each cashier with closing their daily business and the DAs became more involved with day to day operations. By the end of day four the DAs had successfully completed transactions with Agent officers to include briefing, funding, and clearing paying agents. Continual practice and repetition will be necessary in order to sustain a sound understanding of paying agent operations.

(c) On the final day of the exercise the disbursing section processed a full days worth of business and were able to successfully process all transactions, accountability reports, and forms correctly and in a timely manner. Cashiers and DAs alike seemed more comfortable and confident in handling documents and processing cash, ECC/SVC, checks, and exchange/collection transactions. On the final day all cashiers successfully balanced and closed out their days' business with no guidance from the OST OCs.

(d) Overall, the 177th disbursing cell significantly improved throughout the five day exercise. By the end of the exercise, they were able to satisfactorily complete their tasks to standard. Continual guidance and repetition will be critical in order for them to successfully complete their mission in theater. Attention to detail and organization within the section must continue to improve as the 177th undertakes their mission.

(4) Other observations include:

(a) Both DAs left the exercise with a sound understanding of their expectations to perform to standard.

(b) The Disbursing cell continuously improved during the exercise; however, disbursing is a perishable skill and the unit must continue to receive necessary training prior to executing mission in theater.

(c) 1LT and SFC are eager to undertake their mission and with practice should perform well in theater.

(d) SOPs and regulations were readily available and referred to throughout the duration of the exercise.

(e) Several Days after the CERTEX, the Disbursing Cell led by 1LT spent about half a day in the disbursing office training themselves on their disbursing operations. They demonstrated an eagerness to learn their job and do well.

(f) Concerns: The technical inexperience of the disbursing team is a primary concern. The section must continue to train and familiarize one another with disbursing policies and regulations. Additionally the section must utilize their experienced Soldiers as best as possible in order to improve their performance while in theater.

b. Conduct Commercial Vendor Operations (14-2-8003)

(1) The following subtasks were evaluated:

(a) Maintain a Bills Register Card (BRC) (805A-44C-1010)

(b) Verify Accounts Payable Vouchers (805A-44C-3018)

(c) Prepare Routine Vouchers for Payment (805A-APA-8205)

(d) Input Accounts Payable Vouchers into the Computerized Accounts Payable System (CAPS) (805A-APA-8214)

(2) Observer Controller: SFC Tonya Patterson

(3) Evaluation: The 177th FM Det operates a CVS mission at FOB Salerno and FOB Sharana. During the exercise, SSG and SSG served as NCOIC of the Commercial Vendor Services (CVS) section(s) at FOB Salerno and FOB Sharana respectively. The FOB Salerno CVS cell performed exceedingly well throughout the duration of the CERTEX and required little to no assistance in performing their tasks over the course of the five day exercise. On the other hand, the FOB Sharana CVS cell struggled tremendously to perform their required tasks at the onset of the CERTEX.

(a) The following tasks were conducted; established the CVS office layout; added user IDs and passwords for CAPS-C; received DA 200 with contracts, receiving reports, and invoices; date stamped all incoming documents; created a manual Bills Register Cards (DA 3900); processed all documents into CAPS-C; computed payments; prepared vouchers (SF 1034-E) for payments; printed SF 1034-E plus required documents to make payments; ran end of day reports (Daily Reports). SSG and his team were well prepared and handled their tasks well. It was evident that the FOB Salerno cell had prepared well in advance of undertaking their

mission. From the voucher examiner to the certifying officer, the FOB Salerno CVS cell performed in a smooth and efficient manner. OST OCs were constantly monitoring their performance and assisted only if clarifications were needed in regards to their MESLs. The office setup at FOB Salerno was outstanding and included SOPs, regulations, proper filing procedures of all contracts, invoices, receiving reports, and excellent communication within the team. All contracts received were processed, audited, computed, and prepared for payments with very little assistance. The CVS section processed all documents and vouchers correctly and in a timely manner for the next day's business. Overall the FOB Salerno CVS cell performed well and should do well in theater.

(b) The FOB Sharana CVS cell struggled over the first few days of the exercise. Lack of experience and technical expertise were perhaps the biggest factors in their underperformance. OST OCs mentored and had to train the section on major steps needed to perform their tasks to standard. SSG was continually engaged and focused on his mission but must continue to train and learn what is required of him as the CVS NCOIC for FOB Sharana. Detachment leadership made adjustments throughout the CERTEX in order to assist in the performance of the section. At one point, a Soldier from FOB Salerno CVS cell was sent to FOB Sharana to assist in the CVS cell operations. Towards the end of the CERTEX, the FOB Sharana CVS cell was able to perform their tasks to standard and overall performance had significantly improved.

(c) Proper document controls/processing were initiated (at FOB Salerno) and greatly improved (FOB Sharana) throughout the exercise. Upon completion of the exercise, the 177th CVS section(s) successfully established operations at each location to include the setting of all control measures necessary to control and safeguard all documents within the section. FOB Sharana must continue to review CVS theater SOPs and policies and develop better efficiency in order to improve the overall posture of the Detachment CVS operations.

(4) Other observations include:

(a) SOPs, regulations, policies, and hand-outs from the training were available and constantly referenced throughout the exercise.

(b) Teamwork and communication was excellent among the section (FOB Salerno).

(d) Concerns: The 177th leadership must utilize its better experienced Soldiers and allow them to cross train others in order to assist in the CVS cell when needed. From the onset of the exercise, it appeared the main focus on CVS was placed on FOB Salerno and FOB Sharana struggled due to lack of experience and guidance from the leadership.

c. Conduct Military Pay Operations

(1) The following tasks were evaluated:

(a) Verify Military Pay Input (805A-44C-3405)

(b) Research Finance Actions (805A-44C-1002)

(c) Interpret a Reserve Component Military Pay Account (805A-FSC-8106)

(d) Interpret an Active Component Military Pay Account (805A-FSC-8105)

(e)Determine Entitlement to pay and Allowances (805A-FSC-8103)

(2) Observer Controllers: SFC and SFC

(3) Evaluation: The military pay section conducted the following tasks throughout the exercise: established military pay site setup; established DJMS and DMO access to systems in the finance office, verified all supporting documentation for completeness, researched finance transactions on DJMS and DoDFMR Volume 7A, coded/uploaded military pay cycles in DMO, conducted military pay in/out briefs, conducted theater entitlements brief, and interpreted AC/RC MMPA accounts.

(a) At the onset of the CERTEX, the sections at both locations (FOB Salerno/Sharana) appeared to be unprepared to undertake their mission. Site setup was hindered by not having SOPs, policies, and regulations prepared and readily available to complete their mission. The FOB Sharana Mil Pay site was initially understaffed and appeared to be lacking a sound understanding of their mission. On day one, the section established site setup and began putting control measures in place in order to allow for a smoother working process within the section. Communication within and between the sections at both locations drastically improved throughout the CERTEX. By the end of Day two, both Mil Pay sections demonstrated a better grasp of their roles within the Detachment and improved their customer service procedures. Additionally, policies and SOPs were being improved and made readily available to the section and all Soldiers within. Day three operations to include: MMPA research, DMO coding, and customer pay inquiries were addressed properly and in a timely manner. The OST OCs continually monitored and provided guidance to the section NCOICs in areas where the experience and knowledge seemed to be deficient. Other key improvements made through the first three days were: the sections implemented control measures to ensure auditing was being conducted, the staffing at each location was adjusted to improve section knowledge and expertise, and section NCOICs began to improve on taking charge of their section respectively.

(b) On days four and five, the section was operating with little to no assistance from the OST OCs. Detachment leadership became more involved with operations within the Milpay cell. The move to switch SGT from Mil Pay to disbursing and SFC from disbursing to Mil Pay proved to be very beneficial to the Milpay section as a whole. SFC experience in Mil Pay directly resulted in a better battle rhythm in the section. Overall the section improved significantly as the CERTEX progressed. The section must continue to practice and train on inquiries that relate to BAH, FSA, and overseas entitlements like OHA and COLA. Additionally, Soldiers need more practice and training with AC account transactions and understanding the MMPA.

(4) Other Observations include:

(a) Soldiers utilized daily AARs to improve their section performance.

(b) Entitlement and In/Out processing briefs were well prepared and organized.

(c) Communication within the Milpay section and between sites improved significantly from day to day.

(d) Customer service section demonstrated continual improvement throughout the exercise.

(e) Concerns: The military pay section must continue to train on interpreting the MMPA and military pay entitlements as well as researching military pay regulations. Soldiers have very little knowledge of Milpay entitlements and DMO input procedures and must continue to sharpen their skills in order to keep coding errors to a minimum. Soldiers in the section should continue assisting each other in order to ensure continual progression in knowledge and expertise required to excel in their military pay operations.

4. Overall Assessment:

a. Observations: The 177th FMD initially struggled to perform their wartime mission as a Detachment. The first two days of the CERTEX were dedicated to retraining most key sections within the finance office. From Disbursing to Military Pay, the Detachment struggled due to several reasons to include but not limited to: improper staffing of office personnel, inexperience in key positions (i.e. Disbursing Agent, CVS NCOIC FOB Sharana), and lack of familiarization with finance systems. Although the unit initially struggled to perform to expectations, it should be noted that by the end of the CERTEX the 177th were fully capable of performing their wartime mission. CPT and SFC appear to have a sound understanding of their mission and briefed their mission analysis presentation exceptionally well. CPT presented LTC Cole and the Marine Corps Disbursing Operations and Systems Section (MCDOSS), visiting for Diamond Saber 2009 (DS 09) his mission analysis brief and both were thoroughly impressed with his knowledge of his mission and all its intricacies. Additionally, section NCOICs by the end of the CERTEX demonstrated good confidence and knowledge in their respective areas. Overall the unit and its leadership appear to be ready to assume responsibility in theater. It is imperative that the 177th have a quality RIPTOA and continues to improve in all its key areas. Constant communication with the 368th FMCO and the E Det 126th FMCO prior to and upon their arrival in theater will be essential to success. The 177th FM Det benefited tremendously from the technical training exercise and especially the CERTEX by allowing unit leadership to evaluate and assess the performance of Soldiers within its element. Additionally, it allowed the leadership to determine key areas needed for improvement and how to best move forward. After the training exercise, we determined the 177th FM Det rating to be a "practice" P.

b. Recommendations: HAVE A PLAN! Continue to keep abreast of the current mission in theater. With many changes upcoming over the next few months, unit leadership and NCOs must be flexible and adapt well to the changing environment. Cross-train Soldiers within the detachment only after the unit has a sound understanding of each of its mission requirments. Allow Soldiers to focus on one task within their respective sections prior to cross-training. The 368th FMCO Internal Control team should monitor closely the RIP/TOA, particularly FOB

Sharana. The OST will visit the AOR approximately one accounting period following the change to gain lesson learned and provide any assistance needed.

5. POC for this memorandum is 1LT at DSN 699-8615

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1. Disbursing
2. Agent Operations
3. CVS Operations
4. Military Pay Operations