

RM RESOURCE MANAGEMENT

Information • Education • Professional Development

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TO LEAD?

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Azimuth Check



RM RESOURCE MANAGEMENT

Thank you very much to our authors and interviewee for their superb contributions to this Special Edition of the Resource Management (RM) Publication. It contains articles providing information about resource management and leadership. Our next edition of the RM publication will be devoted to Cost, Performance and Economic Analysis. Articles for this upcoming publication are due 18 Jun 2015.

Please submit your articles to: usarmy.pentagon.hqda-asa-fm.mbx.proponency-mailbox@mail.mil; ATTN: RM PUB Integrator.

~ Proponency Team

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Photos: Department of Defense Distinguished Civilian Service Award, FM101, ACC, ECC and SRMC



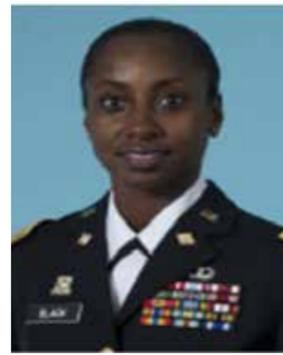
Three Senior Leaders: One Common Vision

Lieutenant Colonel Catherine M. Black

This month, the American Society of Military Comptrollers (ASMC) turns its focus toward leadership and structure, so we thought we'd interview our Army financial management senior leaders to get a "view from the top." For many years, we have served as financial managers (FMers) in "the land of plenty." Now that we face budgetary uncertainty, our roles have changed considerably.

Our leadership has responded to the change in environment and made adjustments to secure the readiness of our formations for years to come. In addition to adapting to meet the needs of the Army, they are actively engaged in shaping the financial management (FM) community, ensuring that we have the skill sets to support Army Commanders and remain relevant through this period of change and beyond. We are privileged to have leaders who are committed to operational excellence, professional development, and achievement. We thank them for taking the time to share their vision with the greater FM community.

Mr. Robert Speer, Lieutenant General (LTG) Karen Dyson, and Major General (MG) Thomas Horlander each share an element of their leadership philosophies. Each leader chose to highlight a different aspect of leadership but, together, their principles form a common vision that highlights the importance of the mission, the importance of the individual, and the need to continually grow and change. As the interviews progressed, it became clear that



the guiding principles of their leadership styles are carefully nested in the mission and vision of the Office of the Assistant Secretary of the Army, Financial Management and Comptroller (OASA (FM&C)). Before sharing the highlights of the leadership philosophy, I invite you to review the mission and vision of the organization.

MISSION: The OASA(FM&C)'s mission is to formulate, submit, and defend the Army budget to the Congress and the American people; oversee the proper and effective use of appropriated resources to accomplish the Army's assigned missions; provide timely, accurate, and reliable financial information to enable leaders and managers to incorporate cost considerations into their decision-making; provide transparent reporting to the Congress and the American people on the use of appropriated resources and the achievement of established Army-wide performance objectives; and manage and coordinate programs for the accession, training, and professional development of Army resource managers.

VISION: To be the trusted professional financial management trained and skilled workforce, who identifies, obtains, and defends the necessary resources needed to achieve the Army's mission, always being outstanding stewards with proper accountability, controls and transparent reporting to stakeholders of such resources, while providing Army and Defense leaders meaningful, valued, accurate and timely information for decision for the performance and outcomes of Army priorities.



As the ASA (FM&C), Mr. Speer leads a team of over 14,000 FMers in the Army. He explains the need for professional development and talent management within the community. He is a strong believer in both formal and informal mentorship. He sees the role of the leader as one who assesses the skills of his subordinates and provides the necessary guidance, tools and developmental opportunities to maximize their potential while increasing their value to the organization. As the leader of the Army's FM community, most of his engagement with the community involves indirect mentorship, as he must focus on the development of the entire community. He takes the time, however, to address the community whenever possible, providing information, guidance, purpose and motivation for the entire organization. He participates in -- and encourages -- a more direct form of mentorship between professionals. He sees the role of the direct mentor as one who helps his or her mentees to align their personal and professional goals to ensure maximum performance and balance in both their professional and personal lives.

Mr. Speer commented that the quality of mentorship has declined over time due to the high Operating Tempo (OPTEMPO) associated with contingency operations but, as the Army continues to transform, the need to develop formal and informal mentoring relationships has increased in importance. As we navigate into the future, the FMer must be adaptive and flexible. He or she must take advantage of every learning opportunity and leadership training and experience available. A strong mentor helps Soldiers and Army civilians to understand the mission and vision of the organization. He or she helps mentees develop the

skills necessary to perform their jobs with a high degree of proficiency, while preparing them for positions of greater responsibility. A mentor also encourages his or her team members to broaden their skills through multiple operational assignments. He or she instills in the team a need to understand the FM landscape from multiple perspectives. For example, multiple operational assignments in a variety of areas -- and in a variety of positions -- create leaders with well-rounded perspectives who develop into solution-oriented critical strategic thinkers-leaders of the future. Mr. Speer encourages FMers to serve both as mentors and to seek out mentorship. Through our mentoring relationships and experiences, we develop into professional FMers who are adept at providing Army and Department of Defense (DoD) leaders meaningful, valued, accurate and timely information that enhances the decision-making process.





LTG Dyson, Military Deputy to ASA (FM&C), highlighted the importance of communication. She expressed the importance of communicating up the chain of command, down to subordinates, and laterally with peers. She suggests FMers need to understand the mission of the organization two levels up. What are two levels up for LTG Dyson? The Office of Management and Budget (OMB) and the Congress.

LTG Dyson commented that the new fiscal realities faced by the DoD create new opportunities for FMers. In the past, many commanders viewed FMers as accountants who merely held the purse strings. Now, we are expected to advise commanders on how to maximize use of resources in a way that preserves readiness at a decreased cost. While we have achieved a great deal of success in this area, we must be prepared to achieve more. In the most recent years -- with the added pressure of sequestration -- FMers have worked tirelessly with commanders to prioritize requirements and help commanders make tough resourcing decisions. We will continue to be called upon to assist commands in developing a culture where cost informs decision-making, and we must rise to the challenge.

LTG Dyson also expressed the need to communicate the commander's vision from the top down. This is quite challenging for FMers. Gone are the days of Finance Groups and Finance Battalions where our personnel were concentrated. FMers now are embedded in Sustainment Brigades as Support Operations Officers, in the Special Troops Battalions as Financial Management Support Unit



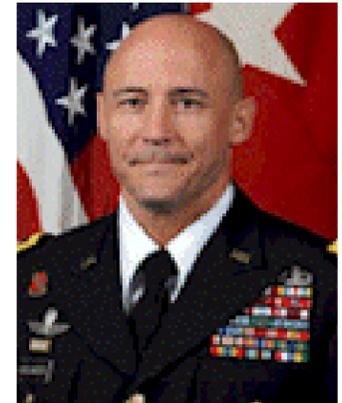
leaders, and as resource managers in Brigades (S-8s) and Divisions (G-8s).

With the changes in the Army FM organizational structure, the challenge of communication within the FM community has grown larger. We often are geographically separated from our FM counterparts, which makes it more difficult to meet our professional development and communication needs. We must be diligent in our efforts to stay connected to the broader FM community, to maintain our technical proficiency, and to share lessons learned throughout the community. We FMers are fortunate to have both test-based and course-based certification avenues to assist us in remaining technically competent. Through programs like the Certified Defense Financial Manager (CDFM) and Department of Defense Financial Management (DoDFM) Certification, we will continue to broaden our skill sets and remain a trusted, professional, trained, and skilled FM workforce.



Horlander, the Director, Army Budget, envisions the FMer as a proactive and engaged leader who provides structure to the organization. He or she focuses the energy of the organization along defined lines of effort, understands the capability of the personnel in the organization, and leverages those skills for the good of the organization. As the Director, Army Budget, MG Horlander must coordinate with peers across the Army Staff to justify the Army's Budget to the Congress. He advises that a leader must take a proactive stance, so that he or she understands the needs of the Army. Then, he or she communicates those needs to the Congress to ensure the Army receives the funding necessary to maintain balance across readiness, end strength, and modernization. This is no small task because Army priorities change with world events, so the leader must maintain a formation of informed critical and adaptive thinkers able to develop and shape Army narratives to obtain necessary funding.

MG Horlander sees every conference room as a classroom. He believes in bringing all the right people to the table to collectively solve complex issues. He infuses his proactive stance into the formation by welcoming information from the lowest levels. This ensures that everyone has a seat at the table, their perspectives are heard, they take ownership of the problem, and everyone serves as a vital member of the team. This creates an environment where multiple perspectives are expressed, heard and considered. It also exposes subordinate leaders to high-level decision-making processes thereby building a bench of seasoned decision-makers prepared to take the reins of leadership in the future.



MG Horlander's proactive leadership is also focused on the Army's requirement to achieve auditability. Throughout his career in the Army, he has seen the Army migrate from an analog Army into the digital age. His efforts over the years has included helping the Army leverage its federated enterprise resource planning solution, the General Fund Enterprise Business System, to achieve auditability and provide transparent reporting on its use of appropriated resources to the Congress and the American people. This effort has involved extensive changes in the way FMers organize, train and execute their missions.



About the Author:
Lieutenant Colonel (LTC) Catherine Black is a Division G-8/Comptroller, First Cavalry Division, Fort Hood, TX. LTC Black recently served as a program analyst with the Office of the Deputy Chief of Staff, G-4, in the Pentagon. She began her Army service as a Legal Specialist and, following graduating from Officer Candidate School, was commissioned in 1997. LTC Black is a Certified Defense Financial Manager. LTC Black is a graduate of Campbell University and the United States Command and General Staff College.
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Proponency Corner Army DoD Financial Management (FM) Certification Program – An Update

The ASA Financial Management and Comptroller (FM&C), Proponency Office (PO) is leading the DoD FM Certification program for the Army. One of the primary goals of the DoD FM Certification Program is ensuring that the DoD FM workforce has the knowledge, skills and abilities needed to meet the DoD resourcing challenges and achieve auditable financial statements. The final enrollment phase of 3,800 Army Reserve and National Guard Financial Managers (FMers) was completed 30 Mar 2015. To date, 13,684 FMers have embraced the importance of the program and are eagerly pursuing their certification.

Special thanks to the Army team for the outstanding support provided while launching the Active and Reserve components. A lot of excellent work has been accomplished by the dedicated people working behind the scenes to prepare data and develop organizational structures within the Learning Management System (LMS)!

With the launching efforts behind us, we are turning our attention toward certification. We are pleased that the Army already has over 600 certifications and see the number ramping up daily. Dedicating the time to achieve FM Certification requires leadership involvement to ensure FMers have the required training and standard body of knowledge to achieve the goals meet the future requirements of the Army and DoD.

Financial managers launched on or before 1 Jul 2014 have two years (30 Jun 2016) to complete the certification.

To make your journey to certification easy and to gain swift approval in the FM LMS, please follow the DOs and DON'Ts below to get your certification approved the first time!

DON'T – Document Surplus Hours in any given requirement. You only get credit for meeting the minimum number of course hours required, so save yourself the extra effort and only document what is needed.

DON'T – Include documentation with personal information, such as SSN, home addresses, date of birth, or student IDs.

DO – Consider using an Memorandum for Record (MFR) to document experience. This reduces the possibility of including personal information such as that cited above.

DO – Attach ONE PDF per competency requirement. If you need to include more than one completion certificate to meet a competency requirement, combine all documents into one PDF and submit for approval.

DO – Track your progress using the following FM LMS reports:

- **FM Certification Scorecard** – A single point of reference for reviewing your courses and documentation recorded.

- **Approvals Pending Reports** – This displays where your submitted achievement stands in the approval process.

- **FM User Outstanding Requirements** – This displays FM Certification requirements still needed.

Find the LMS reports at <http://ow.ly/Jlw1y>

Find the MFRs at <http://go.usa.gov/Fgqj>

Find applicable courses in FM myLearn.



Three Key Websites



Information	FM Online One stop shop for DoD FM-related News - Announcements (new courses, policy, awards) - Senior Leader Messaging - Sister-site to FM myLearn	
	FM myLearn E-catalog of all FM-related DoD education & training mapped to FM Certification requirements - Registration information - Course descriptions - Eligibility requirements	
Process		FM LMS System of record for the DoD FM Certification Program - Complete the three-step process - Document achievements - Submit certification for supervisor approval

Special thanks to the Army team for the outstanding support provided while launching the Active and Reserve components.

In the chart below displayed are the most common errors, any one of which will cause FM Certification denial. FMers' scorecards should not have these errors before requesting certification approval.

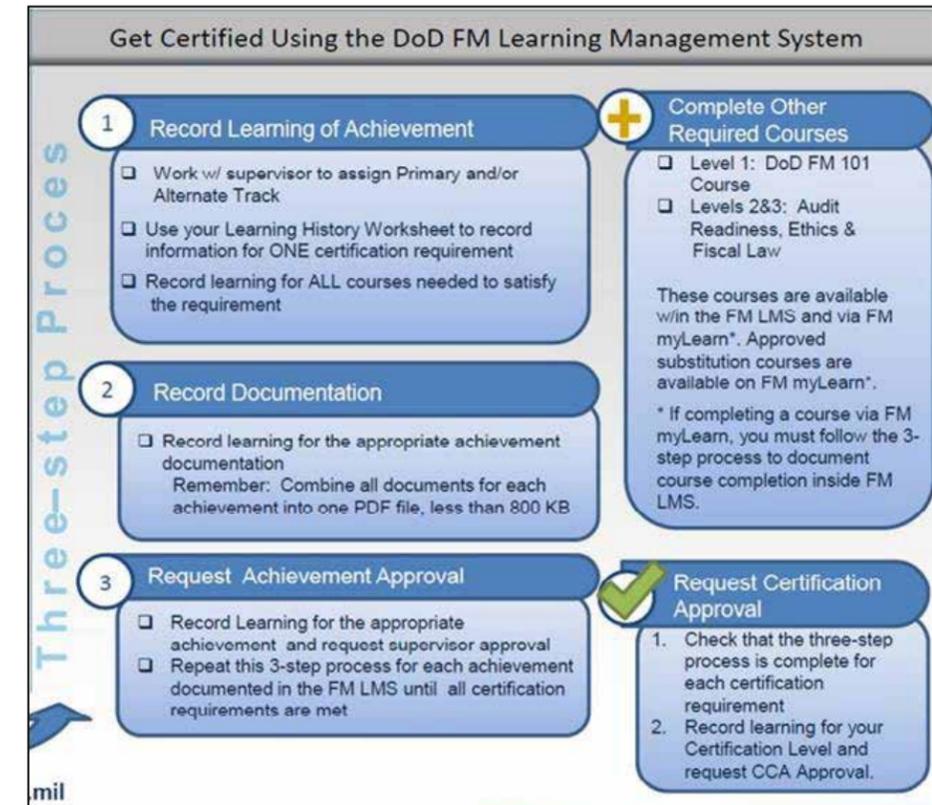
Supervisors (S1s) must deny certification if any scorecard contains any one of these errors.

Component Certification Authority (CCAs) must deny certification if any scorecard contains any one of these errors. CCAs will not see these errors if the FMers and S1s work together to correct these errors.

To reach the DoD FM Certification team, contact Mr. Anson Smith, Army lead Component Administrator, Proponency Office, 703.697.6898; anson.d.smith.civ@mail.mil or email USARMY Pentagon HQDA ASA FM Mailbox DOD Certification

Thanks again for all that you have done and continue to do to support the DoD FM Certification Program. **RM**

No.	Errors Causing Certification Denial/Cancellation	Cause/Explanation of Denial/Cancelation of FM Certification
1	"PII on Transcript"	You may not have any part of your social security number, your birth date (month/day), birth place, student ID, home address, home phone number, etc. Redact any personal information from the ORB, CRB, transcript or any other items included in your documentation. Hint: In Adobe Acrobat --> Tools --> Protection --> Mark for Redaction
2	"PII in SF50. SF50s do not show years. Recommend using MFR"	You should submit an MFR. Neither a single SF50, nor two SF50s, will show the years of experience properly.
3	"Documentation does not go on courses"	"Course Completed" Learning Events may not have attachments. Documentation must be recorded as a separate "FM Documentation Complete" learning event.
4	"Documentation not in single pdf" "Both certificates go into 1 file"	You may upload only ONE pdf file for each competency, blue line on your scorecard, not each course. You must "combine" all documentation for a competency into one PDF when you have more than one course. You must upload documentation in an "FM Documentation Complete" learning event, separate from the course learning event(s).
5	"Delete"	You must not enter courses in excess of those necessary to meet the requirement. Your CA will be required to delete all extra courses that exceed the requirement. This includes multiple attachments and duplicates
6	"Course title not in Academic Matrix"	You may not use an academic course title that does not match closely to the Sample Course Titles in the Academic Matrix for your competency without prior Course Manager approval
7	"Course not identified on transcript or on transcript"	You must identify your academic course title on the transcript in the Comments box
8	"Wrong level, needs to be 3xx"	You may only use academic courses for your certification level, none higher or lower: Cert Level 1 --> 1xx/2xx, Cert Level 2 --> 3xx, Cert Level 3 --> 4xx
9	"Certificate does not match course recorded"	The course title on the certificate must match the course cited
10	"Documentation not done"	You must document all courses. All documentation for a competency must be in one attachment.
11	"Hours Changed"	LMS provides all hours relevant to all courses in FM myLearn. You may not change them.
12	No response from CCA for certification approval	You must submit a learning event requesting certification.



Dollars and Sense

By Mr. Brian Ramirez

The focus of this article will be on the Army Working Capital Funds (AWCF) Industrial Operations (IO) activity group and the challenges currently being addressed by the Army staff during a period of declining resources and fiscal uncertainty. The top three issues, in order of importance, concerning the organic industrial base (depots, arsenals and ammo plants) are: a decline in workload, scheduled carryover and capital investments. While each issue is a separate concern, they are interrelated and in some instances solving or focusing attention on one may lead to exacerbating one of the others. A history and explanation of the AWCF IO is summarized below. The easiest way to understand the working capital fund is to think of it as Jimmy's garage. In the simplest terms, it can be thought of as a large garage that repairs, manufactures, upgrades, stores, and maintains items to be used by the Soldier.

AWCF Mission:

- **Provide an organic industrial capability to conduct depot level repair and upgrade**
- **Produce munitions and large caliber weapons**
- **Store, maintain, and demilitarize materiel for the Department of Defense**

type activities that provide common services such as repair, manufacturing, or remanufacturing. Unlike profit-oriented commercial businesses, the revolving fund's goal is to break even by returning any monetary gains to appropriated fund customers through lower rates or collecting any monetary losses from customers through higher rates. Revolving fund prices are generally stabilized or fixed during the year of execution to protect customers from unforeseen variations that would impact their ability to execute the programs approved by



Congress. Taken in the context of Jimmy's garage, this simply means that the price of an oil change remains constant, so the customer can always expect to pay the same price during the year for this service. The basic tenet of the revolving fund structure is to create a customer-provider relationship between military operating units and support organizations. This relationship is designed to make managers of the AWCF and decision-makers at all levels more aware of costs for goods and services. The revolving funds are financed primarily by reimbursements from customer appropriated accounts. This structure encourages cost-effectiveness, flexibility, and adaptability to meet changing workload requirements in the year of execution. It also supports full cost visibility and full cost recovery while protecting appropriated fund customer accounts from year of execution price changes.

Prior to 2005, the organic industrial base consisted of two separate business areas, the hard iron maintenance depots and the ordnance installations. In 2005, the Army consolidated the depot maintenance and ordnance activities into the IO activity group, comprised of 13 activities specializing in everything from cannon-making to biological mask fabrication. Between 2001 and 2004, the combined workload for both depot maintenance and ordnance facilities averaged \$2.8 billion annually and employed an average of 18,000 people.

In 2005, in support of the country's continued efforts in Iraq, Afghanistan and the Global War on Terrorism, increased workload brought about the need to hire additional temporary and contractor personnel to assist with equipment repair and manufacturing. This was the start of the Army's organic Industrial base robust years. The IO business area saw workload increasing so rapidly installations were operating, in some instances, 2 or 3 shifts per day on specific product lines. Workload from other DoD (Air Force, Navy, Marines, etc) entities increased by 219% and on board personnel grew to 21,000 people. During the next several years, the need to Reset equipment returning from battle and insertion of new technologies continued this upward trend, peaking between 2008 and 2010 when workload grew to almost \$7 billion and on-board personnel increased to over 26,000 or 31% above 2004 levels. As mentioned in the overview, the AWCF operates as a business, the more workload an activity has, the more labor hours available to spread overhead, base operation costs and depreciation, making these robust years a win-win for both the organic base and the customer. Activities were investing heavily in new state-of-the-art repair equipment, construction and IT initiatives with minimal affect to their hourly rate. In addition, 'profits' or gains from the previous years were available to assist with keeping the hourly rate down, as intended. The down side was that eventually workload would decline and gains from previous years would run out, leaving less labor hours to spread the costs. This meant that the remaining customers would now pay more for their equipment maintenance and repair.

On the manpower side, a decrease in workload equates to decreases in personnel levels and as the Army struggles with adjusting the workforce, it must be cognizant of the political boundaries and ramifications to the economies being affected. The decline in workload is now coming to fruition and in 2014 some installation hourly rates increased by over 100% during the budget build process. The continued decrease in workload is referred to in the AWCF business area as the 'death spiral'. Basically, as the workload declines the hourly rates must be increased to cover the fixed costs necessary to keep the installation running (lights, lawn maintenance, building repairs, etc) and as the rates increase, the installation becomes less and less competitive relative to commercial alternatives. During 2013, congressional attention grew since retaining the capabilities and necessary skill sets would be difficult given the 'drawdown' of troops and the expectations

that this would cascade to the industrial base. In response, Congress allocated \$150 million for Industrial Mobilization Capacity (IMC) to maintain competitive rates at the arsenals and act as a stop gap while the Army reviewed additional requirements and assessed the correct personnel levels needed to maintain capabilities. IMC funding, according to the Financial Management Regulation (the resource managers handbook), is for 'costs associated with maintaining facilities to meet necessary surge capacity due to mobilization or war'. The industrial base expects to receive additional funding for IMC in 2015 and is currently attempting to assign additional workload to certain facilities. However, right now, the workload outlook does not support the current personnel levels.

Scheduled carryover is another issue which consistently draws congressional attention and which has on several occasions been the catalyst for funding cuts to the Army's programs. Carryover is work that the customer has already paid for but that the depot, ammo site or arsenal has not yet been able to do and when the fiscal year is crossed, any work that has not yet been started is referred to as carryover. Carryover may also be referred to as carry-in if the person is looking at the workload from the view point of what workload is being brought in from one fiscal year to the next. Carryover, in the real world, is a good thing, businesses that have work scheduled in to the future are able to plan ahead of time, align the proper resources and hire the correct skill sets according to the expected workload. Carryover leads to better planning, better decision making, and cost efficiencies; it prevents line stoppages and ensures a smooth transition between fiscal years.

However, carryover for IO is not viewed the same as in the commercial arena, even though the industrial base is expected to function as a commercial entity. Carryover for IO is a double edged sword and must be continuously monitored to ensure the 'proper' amount of workload is carried over from one fiscal year to the next or else the Army runs the risk of having future workload reduced by way of funding cuts. For example, in 2013 the Army was decremented \$146.6 million in the National Defense Authorization Act due to excess carryover.

The decrement is levied against the appropriated customer's funds and does not directly go against the AWCF. The congressional mindset for the decrements is that if the industrial base cannot accomplish the workload this year due to having sufficient work being carried in that the funding can be diverted elsewhere. In theory this looks good; however, in practice this approach looks at carryover in total for all 13 installations and does not address individual installations or independent production lines. This can be problematic since some production lines may have excess work, while others may need additional assets to remain efficient. As explained in the overview, the industrial base receives their funding from an appropriated customer requiring maintenance, repair or manufacturing of an item. If the 'threshold' of carryover is breached, Congress decrements the appropriated customers funding, so that no more work can be scheduled. Looking at this in terms of Jimmy's garage, the oil changes normally expected for the coming year would be canceled and Jimmy would be left trying to figure out how to stretch the workload he has to ensure his employees are gainfully employed. The carryover threshold in the most basic sense is determined mathematically by looking at the outlay rates of the originating appropriation. For example, if the procurement account generally expenses, or outlays 70% of the funding in a given fiscal year, then, it is assumed, 30% of that will be expensed or outlaid in the following year. Taking this in the context of carryover, IO must adhere to the outlay rates that are being generated on the appropriated side. In the procurement example, IO would only be able to carryover 30% of the procurement workload that has been scheduled with 70% of it being completed in the year the funding is received. The bottom line is that in order to maintain the required capacity and capabilities the AWCF needs to have adequate future planned workload and customers funding should not be cut simply because the workload exceeds a threshold, regardless of the methodology being used. The requirement to complete the work is still valid, so a funding cut simply moves the bubble to the right, meaning it will be completed later than originally forecasted but the cost is the same. The continuous emphasis on reducing carryover and funding decrements may lead to inefficient operations, hiring up to complete larger programs and then laying off personnel when workload has been reduced. When looking at the two issues 'decreased workload and carryover' the average person can see that these do not complement each other



Assault Breacher Vehicle test firing an explosive line charge.

and therefore a balancing act is always in play-the need for more workload and the need to keep workload levels within acceptable limits.

The third and final issue is capital investments. Capital investments for the 13 installations are necessary and without adequate repair equipment, updated IT systems, infrastructure sustainment or new construction, the installations would not be able to repair or manufacture the Soldiers weapon systems efficiently or competitively. IO installations review future expected workload and asses equipment purchases and infrastructure improvements needed for this workload. These investments are then prioritized according to a process which places life, safety and environmental issues first before evaluating affordability and return on investment. Additional requirements for investing were added when Congress enacted the National Defense Authorization Act for fiscal year 2007. This act has been modified several times and now requires 9 of the 13 activities to invest the equivalent of at least 6% of funded workload in to capital programs. Put another way, and simplified, an installation would take the average of 3 years of revenue and multiply this by 6% to figure out how much they should be investing in capital improvements.

The issue with this approach is that we do not know if 6% is even the right amount and at what time does the Army scale back investments to match the decline in workload? In total the Army has invested over \$2.3 billion for capital investments since 2007 but as workload decreases will this be sustainable? In the ideal world a study should be done by Service and benchmarked against similar industries to determine what the correct amount should be and then affordability and return on investment would need to be taken into account. The Army will be challenged to comply with the law as this decline in workload materializes and funding is reduced.

In summary, the decline of workload, carryover and capital investment levels will remain challenges for the Army staff and IO for the foreseeable future. The loss of workload is the most important issue to the installations and maintaining a reliable, effective and competitive organic capability is imperative for the Nations security. From a business perspective the challenge is to find business solutions while complying with government statutes, policy and congressional law.

References: Industrial Operations. (2001-2015). In Army Working Capital Fund President's Budget. Pentagon: Army.

About the Author:

Mr. Ramirez is responsible for the Army's Industrial Operations budget and has developed or assisted in the development of the budget since 2001. In his current position he has supervised all phases of the budget and execution process and routinely engages with the office of the Secretary of Defense for policy and guidance.

Mr. Ramirez is a veteran of the United States Air Force where he worked as a jet engine mechanic from 1991 to 1994 at Edwards Air Force Base. He was certified as an aerospace propulsion journeyman, holds a bachelor's degree in General Business from the University of Alabama and a Master's degree in Business Administration and Public Administration from Syracuse University.

Mr. Ramirez is an avid animal lover and lives in Virginia with his wife Deborah, their dog Josey and 4 four cats. They affectionately call them "Josey and the pussy cats". **RM**



The Buffalo is a wheeled Mine Resistant Ambush Protected (MRAP) armored vehicle used to safely dispose of mines.

An Interview with COL John T. Vogel - Acting DASA Financial Information Management

On 19 Aug 2014, COL Vogel assumed the duties as the Acting DASA-FIM, in the Pentagon. The Deputy Assistant Secretary of the Army-Financial Information Management (DASA-FIM) is responsible for ensuring all Army Financial Management (FM) systems and processes are modernized and integrated to provide a complete range of financial and cost information needed for Army to conduct business transactions, to provide accountability, and to support performance reporting and decision making. COL Vogel graduated from Boise State University with a Bachelor Degree in Accounting and was commissioned as a Second Lieutenant in the United States Army in May, 1986. COL Vogel is a graduate of the Army Comptrollership Program, Syracuse University, NY. His awards and decorations include the Legion of Merit, Bronze Star Medal, Defense Meritorious Service Medal, Meritorious Service Medal (w/5 oak leaf clusters), Senior Aviator Badge, and various other awards and decorations.

1.) Proponency: COL Vogel, thanks for taking time from your busy schedule for this interview. Please share your thoughts regarding your overall vision, strategy, priorities, goals and objectives for ASA FM&C, Financial Information Management.

COL Vogel: The DASA-FIM mission is to ensure all Army FM systems and processes are modernized and integrated to provide a complete range of financial and cost information needed for the Army to conduct business transactions, provide accountability, and best support decision making. As we move forward and expand the capabilities of all our Enterprise Resource Planning (ERPs), General Fund Enterprise Business System (GFEBS) being the one within the Financial Management Domain, it is our goal to retire as many legacy systems as we can, as quickly as possible, consolidating those

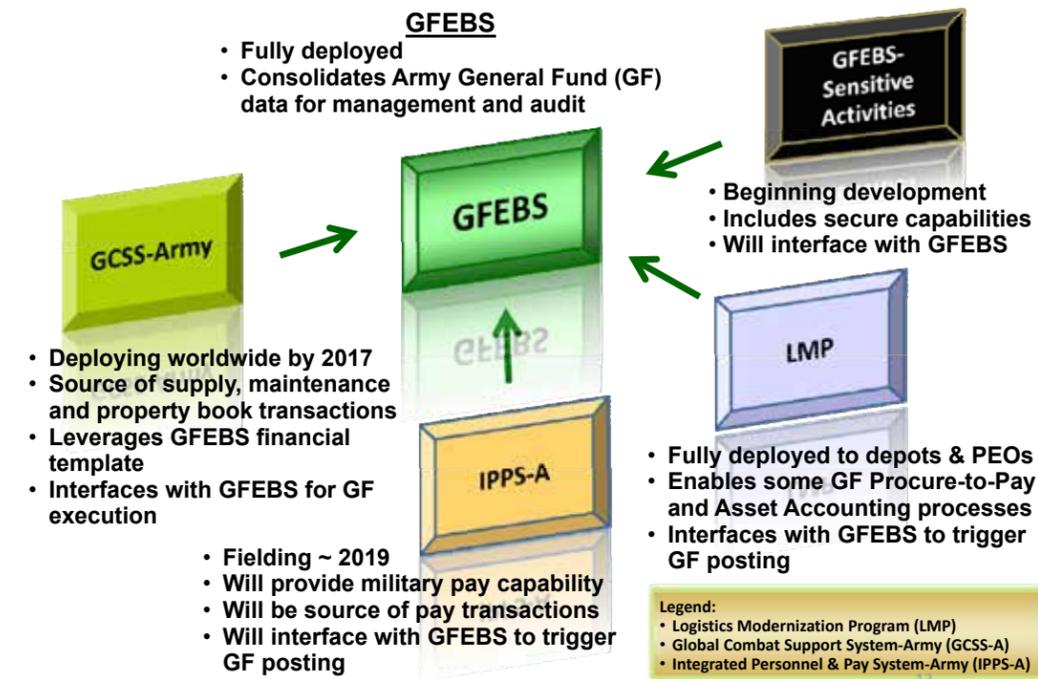
functional requirements into enduring FM systems. This will not only reduce the overall cost of running FM systems but allow us to simplify and standardize our business processes which will lead to enhanced audit readiness, more efficient business processes, and greater information for making cost-informed decisions. While accelerated retirement of legacy systems is a goal, this process must be done in a deliberate and controlled manner to maintain stability in our systems.



Additionally, because we do operate in a federated enterprise environment, we must maintain synchronization across all Army Domains. One of the benefits of the federated ERP environment is increased information capability and efficiency, however, the flip side is that we must ensure we manage our systems and processes with a broader view, not only within the Army, but across the entire Defense Business Architecture.

2.) Proponency: Related to DASA-FIM's strategy and priorities, what do you think are the most important challenges towards accomplishing those goals and objectives – now and 3-5 years from now?

COL Vogel: Resources and Change Management are probably our two biggest challenges. We believe that in the long run once we get our ERPs to a fully fielded status, meaning we have pretty much incorporated all critical enhancements and redesigned our business processes, the new federated Army ERP environment will be less expensive to operate and require less manpower. However, there is certainly a surge in cost and manpower that will be required to get us there. The other challenge will simply be Change Management. Four new ERPs, along with other new systems such as GFEBS-SA, for our sensitive activities, new labor time tracking enhancements, a new contract writing system, etc, at the same time we are driving towards audit readiness, cost management and many other external 'influencers', will fundamentally change how we do Financial Management in the Army. We must be prepared to adapt to remain relevant in today's Army.



3.) Proponency: To achieve its part of the federally mandated auditability goals for the DoD, the Army launched its General Fund Enterprise Business System in 2012. The SAP-based system allows Army to manage its financial and procurement processes. Since the ERP's launch, how GFEBS has evolved? What is the status of GFEBS initiatives? Status of GFEBS and other enterprise interfaces?

COL Vogel: We've seen GFEBS grow from initially a purely financial system to the Army's core General Ledger Business System, incorporating a greater and greater volume and variety of functional capabilities. We have fully fielded Increment 1 of GFEBS. We are in the process of defining and designing Increment 2 which will get at some of these functional capabilities. With respect to the other ERPs; Global Combat Support System-Army (GCSS-A), the Army's Logistics Domain-managed supply, property, and maintenance system. Wave 1 was fielded, which was primarily the Supply Support Activities (SSAs) and the financials. Wave 2 is in mid-fielding and will include property book, unit supply, and unit maintenance among other capabilities. Therefore, this enterprise financial interface is up and operating.

is expected to be fully fielded by FY19-20. In the future, all Military personnel issues will be entered into IPPS-A which will then calculate pay and entitlements, create the pay file, and finally be disbursed by the US Treasury. We will work with the IPPS-A Program Manager as they build the GFEBS interface to record the obligations.

GFEBS Sensitive Activities (GFEBS-SA) is the new financial system that will manage funding for our classified programs. You can think of it as GFEBS on the SIRPNET, but it is much more complicated. This system is managed by the FM Domain and is currently in the requirements and design stage. We anticipate full deployment in FY17-18

4.) Proponency: GFEBS sits at the intersection of costing, accounting and budget execution – what insights has this provided you about the state of Army Financial Management and how each key area interact with the other and where the opportunities for improvement exist?

Logistics Modernization Program (LMP), again managed by the Logistics community and generally thought of as the Army's national supply system, is primarily an Army Working Capital Fund System. Increment 1 was fielded; Increment 2 will expand to areas such as Army Prepositioned Stocks and Extended Ammunition. The primary interface here with GFEBS is in real property management.

Integrated Personnel and Pay System-Army (IPPS-A) is the new Human Resource ERP. Increment 1 was fielded, which primarily provided the Soldier Record Brief (SRB). Increment 2 has had some challenges but

COL Vogel: It all really comes down to Accountability (read Audit Readiness) and Enhanced Decision Making. As we discussed, the rigor that is built into GFEBS is there to facilitate Audit Readiness. However, it also ties into Cost Management. Why does GFEBS help us to be auditable? Because we have standardized repeatable processes that are documented from start to finish. With respect to Cost Management, one of the critical aspects is building a standardized cost structure that allows us to do budget execution analysis across units and across the Army. From the system perspective we are also working to enhance our Business Intelligence capability to further support decision making. This will greatly enhance our ability to analyze costs across a variety of organizations and factors, significantly improving leader's decision-making capability.

5.) Proponency: On 11 Sep 12, SECARMY directed ASA(FM&C) to conduct a review of Army Financial Management processes, policies, organization, workforce and training and make recommendations on best practices, improved operations and greater efficiencies. What has been accomplished? Please provide an update on the Army Financial Management Optimization (AFMO). What is the end state?

COL Vogel: In ASA(FM&C) we developed the framework for our AFMO Campaign Plan. This campaign consists of 7 Lines of Effort:

1. Maximize ERP/System Capability
2. Standardize Business Processes
3. Transform Organizations
4. A trained and certified workforce
5. Financial Improvement Plan (Audit Readiness)
6. Establish an Army Cost Framework
7. Strategic Communications

For each of the seven lines of effort (LOEs) there is a designated lead and we are in the process of developing our implementation plan. In the memo that you mention, the Secretary of the Army provided goals and objectives for AFMO. Our implementation plan will drive us

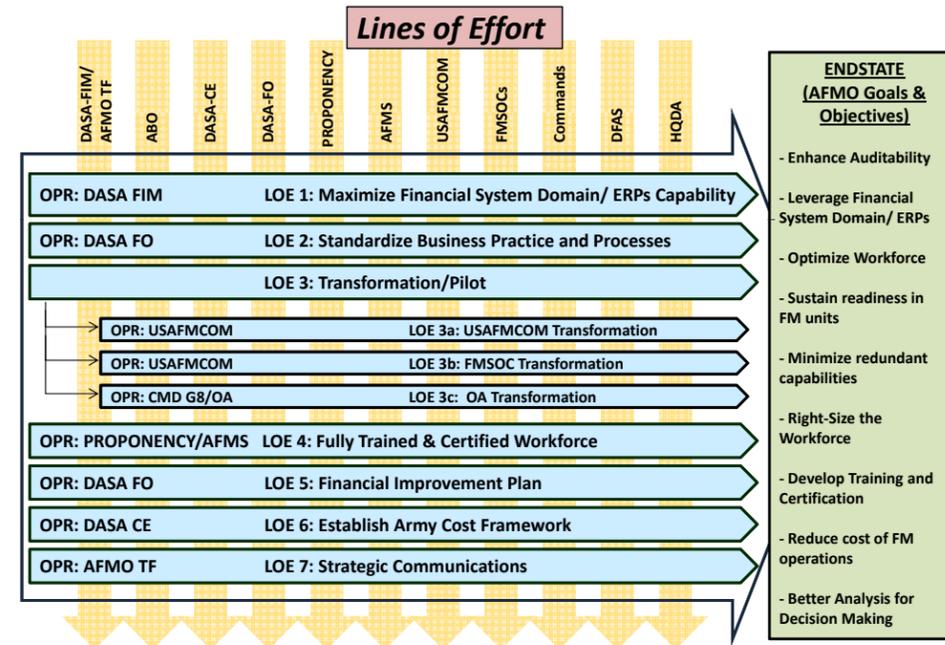
towards those end state goals and objectives. Some of these LOEs are a bit more mature than others. For example, LOE 3 with the transformation of US Army Financial Management Command (USAFMCOM) and the current test pilot of two Financial Management Support Operations Centers (FMSOCs) and LOE 5 with all the ongoing SBA audit and other activities are well on their way. LOE 4 with the current FM Certification effort and LOE 6 with the newly instituted Cost Management Steering Group are gaining momentum. The end state is an Optimized Army Financial Management Enterprise. Having the right number of people, with the right job series, properly trained, in the right place following the right processes to maximize our execution, planning, and decision making capability.

6.) Proponency: What career guidance would you provide to someone entering Army's Financial Management Operations field? How has education and training contributed to your Army career?

COL Vogel: You must be open to change. With the pace of change in Army Financial Management, we as an Enterprise maintain a regular program of training and growing if we are to stay viable. With new systems, new requirements such as Audit Readiness, and new certification requirements, if you don't have a plan for proper training and growth you will quickly fall behind. Our careers should be a regular rotation between education and training coupled with field operations and experience. You learn the doctrine then go back to the field to execute and implement. Share your new doctrinal knowledge; understand how to employ this in an operational environment, then return to gain new education and training. Education and Training must also be a mixture of general professional development (management and leadership) as well as technical competencies. As leaders, we must ensure this becomes part of every employee's Individual Development Plan (IDP) and it is real, not just a paper document. As individuals, we must seek out new training opportunities where we identify skill gaps.

7.) Proponency: What key career assignments have you had and why?

COL Vogel: Probably the greatest learning assignment was the first one I had as a Comptroller. My basic branch was Aviation. In 1996/97 I attended the Army Comptroller Course at Syracuse University. Upon completion of this



program, I was assigned to US Army Europe (USAREUR) HQ in Heidelberg, Germany. Within 30 days of arriving, I was deployed to be the Comptroller for the National Support Element (NSE), in Taszar, Hungary, which was the Intermediate Staging Base (ISB) for Operation Joint Forge in Bosnia. I showed up there with no Army Financial Management experience whatsoever. I learned quickly, because I had to. I felt pretty overwhelmed, but as time went on, I learned and grew. I was fortunate to have some incredible folks on my team who really showed me the ropes. The second key career assignment was my most recent position as the US Army Pacific (USARPAC) G8. As the G8 for a 3 Star (and eventually 4 Star) Army Service Component Command (ASCC) I again felt pretty overwhelmed to take on that position, but I was fortunate to have an outstanding team that helped me to grow and learn.

What these two assignments taught me is the only way you will ever learn, grow, and achieve greater things is if you stretch yourself. Going into new and more challenging positions, outside your comfort zone, will force you to realize greater capability. On the military side, the system forces change periodically. As a civilian it's more internally initiated. However, either way, we should always be

thinking about two things. 1) How can I add the most value to the organization I'm currently in? Understanding my strengths and the needs of the organization, how can I be relevant and maximize my contribution? 2) What is the next step I can take to stretch myself to learn and grow even more, and contribute on the next higher level to this or another organization?

8.) Proponency: What do you recommend for staying professionally current in your field?

COL Vogel: It is key that we reevaluate ourselves on a regular basis. Where am I now? Where am I going? What do I need to do to get there?

An IDP is a good tool for assessing this. The other thing is, if you don't have a mentor, get one. Someone you respect who can provide you some outside perspective. In fact, it really helps to have more than one. Each of us have our particular viewpoint of what a successful career looks like and how to achieve that. Having two or three mentors will allow you to get a broader variety of information and ultimately make better decisions on where you want to go.

9.) Proponency: Anything to add?

COL Vogel: My only final thought here would be to maintain balance in your life; both internal and external. I'm a firm believer that internal balance, or personal wellness, is a mix between the triad of Mental, Physical, and Spiritual fitness. Those three aspects will mean different things to different people, that's ok, but if you don't have that balance you will not achieve your greatest potential, or, I would argue, happiness, as an individual. External balance is that mix between your personal and professional life. Where that balance line sits will vary for each person, but take the time to really think about the time, energy, and attention you give to each of these to maintain that appropriate external balance.

Build a better mousetrap... ah, system, and the world will...

By Mr. Roger Pillar and Mr. Frank Distasio

Most of us have probably heard the adage, “Build a better mousetrap, and the world will beat a path to your door.” The phrasing is inaccurately attributed to Ralph Waldo Emerson ; however, the adage accurately conveys Emerson’s meaning, i.e., build a better product and people will want it.

The adage applies to the Army’s General Fund Enterprise Business System (GFEBS). In the two plus years since “Full Deployment” in July 2012, others have noticed the Army’s success, recognized the potential and requested to use GFEBS.

Build a better mousetrap...

Those other organizations typically mention the fact that GFEBS complies with statutory and regulatory requirements. In fact, GFEBS complies with 97 percent of the over 5,500 statutory and regulatory requirements—yes, 5,500 statutory and regulatory requirements! Achieving compliance with the other 3 percent is the objective; but, it is an elusive objective because the statutory and regulatory requirements are a moving target. Some of the requirements change every year.

Those other organizations also mentioned the Army’s successful year-end closeout with GFEBS. In fact, the Army has successfully accomplished six year-end closeouts since the first with limited GFEBS deployment. The Fiscal Year (FY) 2014 year-end closeout was the second after Full Deployment; and, was accomplished with a decrease in the number of help desk tickets.

A primary objective of the Army in building GFEBS was to replace the two primary accounting systems, which were more than 30 years old, and more than 100 other largely standalone financial systems with a modern, auditable solution. To date, GFEBS has enabled the Army to retire 46 systems. GFEBS provides the capability for managing



general funds from initial receipt from the Department of Defense (DoD), through distribution and execution, to reporting and accounting; and, GFEBS provides the capability for accomplishing much more.

Those other potential users also recognized the fact that GFEBS is more than just a new accounting system – rather, as the name states, it is a world-class integrated, “Enterprise Business System.” GFEBS integrates financial, real property and other asset data, and performance data to produce cost and decision support information. In time, as GFEBS accumulates multi-year data, managers and leaders will demand more accurate, timelier and reliable cost and other decision support information. By providing this information, GFEBS has the potential for transforming the way the Army or any other organization does business.

The Honorable John M. McHugh, Secretary of the Army, and then Chief of Staff, Martin E. Dempsey, noted the enterprise business system potential in the Army Posture Statement, March 2011:

“Much more than an accounting system, GFEBS is the Army’s new business system. It gives managers a greatly improved capability to manage the cost, schedule and performance of their programs and, at the same time, is the centerpiece in our progress toward full auditability of our financial statements.”

Building an “Enterprise Business System” was an Army-wide endeavor. Literally, it involved the various offices of the Assistant Secretary of the Army for Financial Management and Comptroller (ASA(FM&C)), other Headquarters, Department of the Army (HQDA) organizations, participants from over 200 Army field organizations, and the GFEBS Program Management Office (PMO); Department of Defense (DoD) headquarters and Defense Finance and Accounting Service (DFAS); and, the System Integrator (SI) and various functional support consultants. Everyone shared their knowledge, their experiences and their disagreements to define the scope and end-to-end processes to be included in GFEBS.

The PMO and SI took the lead in collecting and applying the functional information to configure the Systems, Applications and Products’ (SAP) Enterprise Resource Planning (ERP) software into the GFEBS solution. The system development effort went from July 2005 to December 2011, with the active participation of the total GFEBS Team and the spiral release of functionality. Metaphorically, the total GFEBS Team built, “a better mouse trap.”

... and the world will beat a path to your door

In the two years since Full Deployment, four organizations have requested GFEBS: the U.S. Army Intelligence and Security Command (INSCOM) and U.S. Army Special Operations Command (USASOC), which were excluded from the GFEBS deployment; and the U.S. Special Operations Command (SOCOM) and the Defense Health Agency’s (DHA) National Capital Region Medical Directorate (NCR MD).

The INSCOM and USASOC were not included in GFEBS deployment because a substantial portion of their funds are classified, and therefore, fielding was to occur concurrently or nearly concurrently with the deployment of the classified, i.e., Sensitive Activities, version of GFEBS. The decision by the Global Combat Support System-Army (GCSS-A) office to deploy GCSS-A to INSCOM and USASOC in the Spring and Summer of 2013, respectively, dictated the need to field GFEBS to them. GFEBS is the sole automated source of funds for GCSS-Army, which replaces Army legacy supply systems.

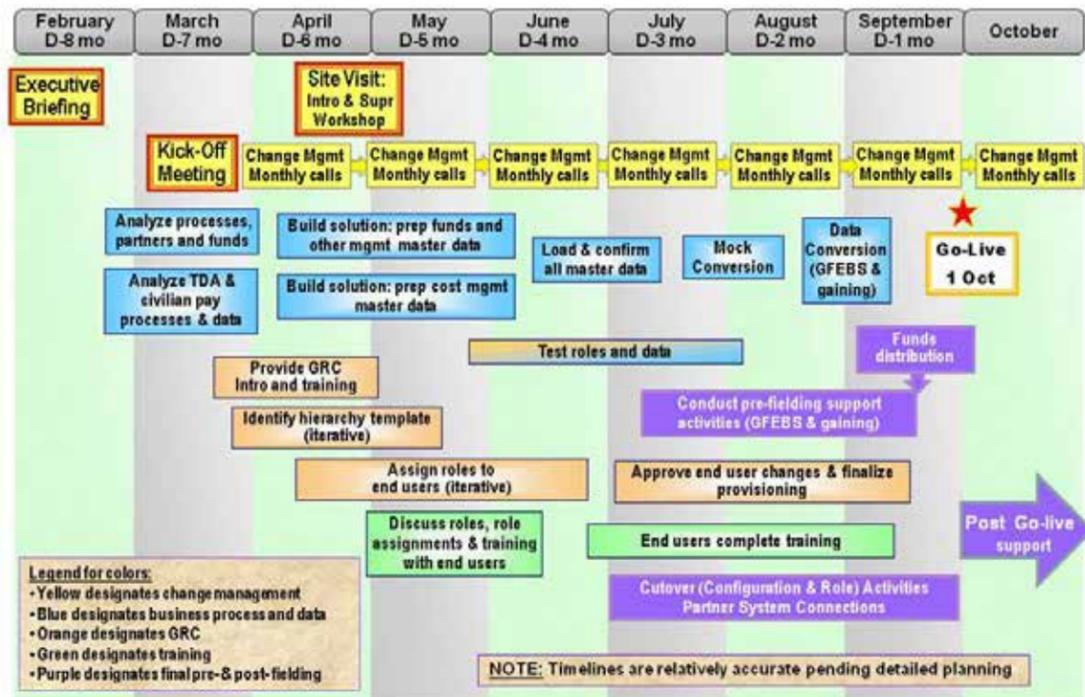


GFEBS functionality was limited essentially to funds distribution for INSCOM and USASOC.

The SOCOM is unified command with service-like authorities granted by Congress and not in the Army deployment plans. However, SOCOM acquires a great deal of supplies from the Army. The fielding of GCSS-A to commands that provide supply support to subordinate SOCOM commands dictated the need for GFEBS. Similar to INSCOM and USASOC, SOCOM required GFEBS ahead of GCSS-A.

The NCR MD request for GFEBS involved a very different situation. The Ft Belvoir Community Hospital (FBCH) was previously a U.S. Army Medical Command (MEDCOM) hospital; and therefore, implemented GFEBS a couple of years ago. Subsequently, FBCH was transferred to NCR MD’s predecessor as part of the Defense Base Realignment and Closure (BRAC) actions; and then, to NCR MD when it was stood up.

Fielding GFEBS Sequence of Key Activities



The NCR MD also includes Walter Reed National Military Medical Center (WRNMMC), Joint Pathology Center (JPC) and a few other organizations. The NCR MD, other than FBCH, was using Department of the Navy legacy systems with pre- DoD Standard Financial Information Structure (SFIS) lines of accounting (LOA). The Director, NCR MD recommended and the Director, DHA approved and requested the Army field GFEBS to all of NCR MD; and, the ASA(FM&C) approved the request. Build a better system, “and the world will beat a path to your door.”

Easier said than done

Each request for GFEBS requires a series of fundamental activities including the analysis of processes at each command, setting up GFEBS and master data, refreshing and tailoring training material, conducting provisioning, creating records and process for civilian pay, and establishing a change management approach for all of this and more. SOCOM and NCR MD fielding presented additional, special challenges involving the management of non-Army funds, i.e., Treasury Index (TI) 97 DoD appropriations instead of TI-21 Army appropriations;

and, distinguishing TI-97 funds executed by MEDCOM from TI-97 funds executed by NCR MD.

In addition, fielding GFEBS after Full Deployment required proceeding without a formal deployment organization, which presented planning, fielding and oversight challenges for the PMO-SI-Functional Team. Fortunately, the PMO, SI and Functional organizations were each able to identify individuals with GFEBS deployment experience including knowledge of activities and the sequential relationships among the activities for both limited and more extensive GFEBS fielding. And, the PMO was able to assign skilled project managers. This group formed the nucleus of the Fielding Team, which was later augmented with key facilitators from the requesting organizations.

Implementing GFEBS involves substantial change with the complete replacement of legacy systems, the new LOA and the reengineering of business processes. Even with fielding limited functionality and a small number of users, the scope of the change involves hundreds of often sequential activities by the SI, Functional staff and

requesting organization. Timely accomplishing all of this requires a change management strategy and a deliberate, integrated plan to assure the delivery of what is needed, to achieve buy-in from those that are going to have to change, and to maintain the integrity of GFEBS. Those of you with GFEBS deployment experience know that this is easier said than done.

The Fielding Team assumed that fielding activities would be similar to the earlier deployment activities and proceeded to develop a plan, which was scaled and tailored to meet the needs of the specific requesting organization. From experience, the GFEBS Team recognized that fielding involves a series of predecessor and successor activities that consume about 8 or 9 months of work to implement complete or nearly complete functionality. Initially, the Team developed a high level flow diagram of the key activities that included change management and communication activities to facilitate everything, process analysis and system development, data, and end user provisioning activities. The summary level flow diagram of key activities follows.

Subsequently, an Integrated Master Schedule (IMS) was developed with hundreds of tasks, which included start and stop times, and responsible parties. The IMS incorporated the lessons learned from the prior deployments. The IMS also included activities related to the partner systems since GFEBS relies on nearly 50 partner systems and about 150 interfaces.

As noted in the Key Activities figure, each fielding began with a formal Executive Briefing to assure a shared understanding of the goals and mutual responsibilities, and to obtain the requisite leadership support essential for successful implementation. In addition, each fielding included a formal Memorandum of Agreement (MOA) to document the implementation and subsequent sustainment responsibilities, and the relationships among the many stakeholders including the GFEBS Functional Team, PMO, the requesting organization, other Army stakeholders, DFAS and partner systems. These activities were critical to assure a shared vision of the end state and the way ahead.

Because of the condensed time lines, a weekly In Process Review (IPR) was used and co-chaired by the Functional and PMO leads, with invitations to all stakeholders, e.g., HQDA (e.g., DASA-ABO, DASA-FO

and DASA-CE, ASA(ALT)-P, DoD (e.g., DFAS), the requesting organization, various subject matter experts of the Functional Team and any other stakeholders. The IPRs included a continuing discussion of the progress and the identification of fielding issues, which were followed-up at subsequent IPRs.

The activities began with an “As-is” analysis conducted by the SI to identify and understand legacy business processes. The findings were coordinated with the Functional Team, PMO and the requesting organization for comments and refinement. The analysis also identified partner systems and the need for coordination.

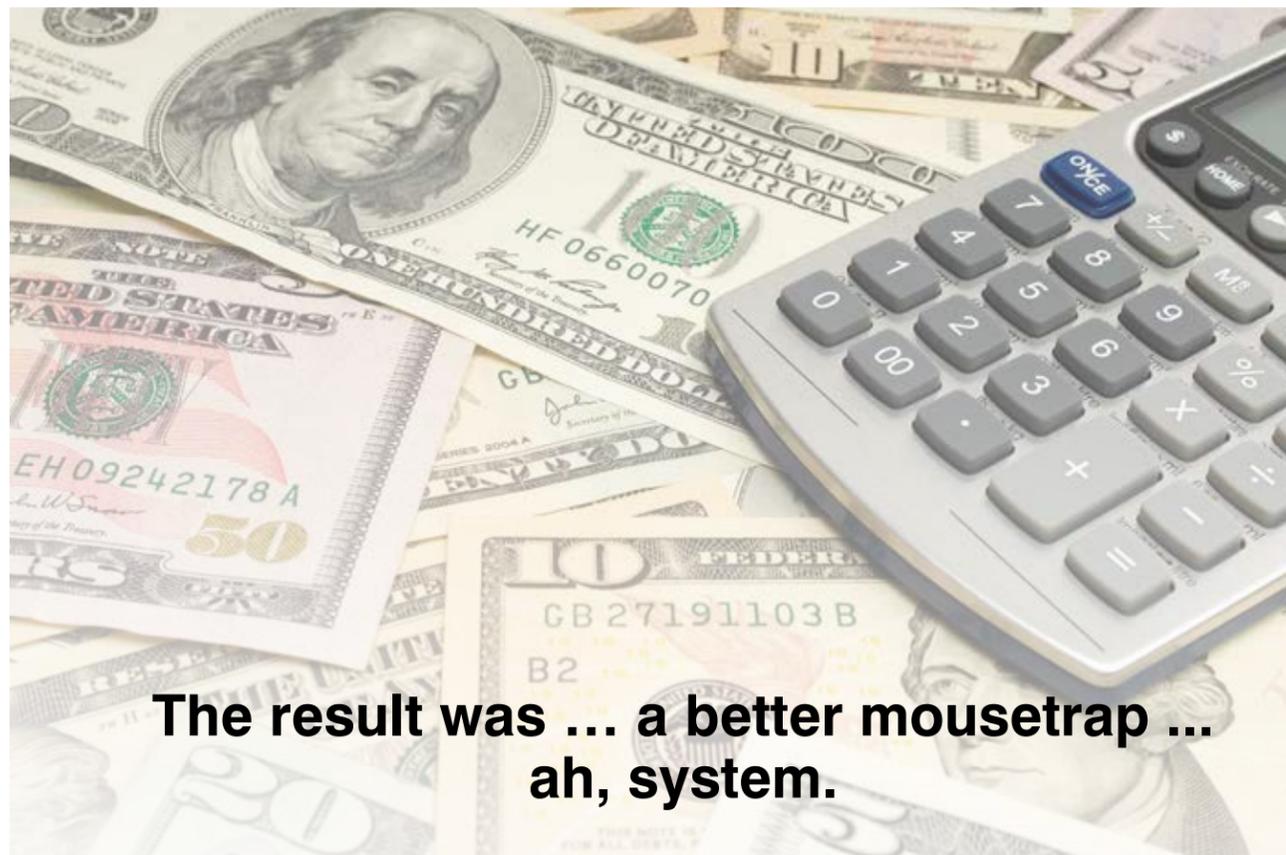
The next step was to introduce and coordinate the “To-be” process proposals. The assumption was that the requesting organizations would implement GFEBS as it exists. While GFEBS did not change, in some instances, partner systems and interfaces did need to change. A fit/gap analysis was conducted to determine reports, interfaces, conversions, extensions, and forms necessary to accomplish the “To-be” solution. From a system perspective, the next significant step was defining, designing, creating and loading new master data. GFEBS implements DoD’s new SFIS LOA, which is a substantial change from LOA in the legacy systems.

GFEBS contains unclassified, but official Army and DoD data, which is made available to conduct official business only. Therefore, those granted access to GFEBS must comply with a formal, controlled process called “Provisioning” that complies with the GAO Federal Information System Controls Audit Manual (FISCAM), DoD Instructions and Army Regulation on Information Assurance. Provisioning rules apply to all users including Army and DoD, officers and soldiers, government civilian employees, foreign national employees, contractors, and members and employees of the other Services. GFEBS employs SAP’s Governance, Risk and Compliance (GRC) access control system to achieve the necessary compliance. Each of the four organizations had to assign personnel to implement the GRC processes; and every GFEBS user from each of the four organizations had to comply with the provisioning requirements.

Build a better product and people will want it

As obvious from the summary of fielding activities above, fielding GFEBS is easier said than done. The pace in each of the four fielding instances was frenetic; the cooperation was exemplary; and, the result was the successful implementation of GFEBS. Funds were distributed, execution actions were certified, contract transactions were executed, civilians were paid with TI-97 or TI-21 funds as appropriate, and the data were correctly reported. The result was ... a better mousetrap ... ah, system.

Wikipedia, http://en.wikipedia.org/wiki/Build_a_better_mousetrap_and_the_world_will_beat_a_path_to_your_door



The result was ... a better mousetrap ... ah, system.

About the Author:

Frank A. Distasio is president of DISTASIO ASSOCIATES, and has served in Change Management and Communications lead roles on GFEBS. He has extensive Army resource management and operations research experience. Frank has a Juris Doctorate degree from Catholic University of America and is a graduate of the Defense Management Program at Harvard University and the US Army War College.

Roger A. Pillar currently serves as the Functional Director for GFEBS, a position he has held 6 years. He joined the GFEBS team in early 2007 after 3 consecutive assignments, 2004-2006, with the Iraq Relief and Reconstruction PMO office in Baghdad, Iraq serving as Chief Accountant and Finance Director. Roger holds his Bachelor Degree in Accounting from Bloomfield College in New Jersey. RM

Leadership: Trying to be a Good S8 or G8 in a Warfighting Unit.

By: COL Bryan Stewart



Starting out as a new S8/G8 can be intimidating in any unit, much less a storied combat brigade, division, or corps with a long distinguished history of battle campaigns and successes. It can be even more daunting if you, the G8, have never served in this unit; much like some people spend a career growing up in units like the

82nd Airborne Division, 101st Airborne Division, or one of our three corps. Take heart! I never served in the 82nd Airborne until I was a mid-grade LTC and although the initial entry was a little painful, I found it to be one of the most rewarding assignments of my career. Drawing from my at-times painful personal experience, I will try to lay out a few helpful pointers for S8s or G8s going into warfighting units.

1. Embrace the Culture. Learn the culture and cultural norms of the unit preferably before you get there. Is it a light infantry or airborne unit? Then you might want to ramp up your PT program before you get there and not fall out on the first unit run. You might want to get current in parachuting so you're ready to go for the first jump. Aspiring to become a jumpmaster would give you huge credibility.

Are you going to an armored unit? It might be a good time to dust off the Jane's Book of armored vehicles and know by heart every type of vehicle you'll have in the unit. Learn the unit history, battle campaigns, unit mascots for the headquarters and your subordinate units, and even learn the unit song.

Remembering my first week at the 82nd, I wore my green beret like I had for years. The Division G3 in his maroon beret came up to me and said, "you're not going to wear that around here, are you?" I couldn't believe I'd made such a numbskull mistake. I should have tried harder to identify and fit it with the culture.

2. Sit at the Table; Don't Allow the S8/G8 to be a Backbencher. Too many times, we resource managers are a little too introverted and timid when it comes to integrating into the warfighting staff of a unit. After all, we're not important like the G3/5/7 or the G4, are we? I'm here to tell you that's not the right philosophy to have.

I remember conducting a relief in place (RIP) with another unit in Afghanistan. Going to the first staff meeting, the G8 seat was away from the table on the wall, while the rest of the "primary staff" were at the table. I asked the outgoing G8 why, and he told me "the G8 is not a big player here in Afghanistan and we don't sit at the table. Needless to say, things changed after the RIP was over.

Nothing will get done without funding and resourcing and you as the S8/G8 are a very valuable member of the team. Get in there and make good things happen!

3. Develop a Reputation of Teamwork. Encourage your team to integrate and play well with the rest of the unit staff. As resource managers, we are the honest brokers for the commander and to keep people out of trouble. Finding a way for your commander and staff brothers/sisters to accomplish their missions without getting into fiscal "hot water" goes a long way toward your credibility.

Also, remember that no one is going to question your competence and integrity unless you lose it. Remember, there is no member of the unit that knows more about financial management than you. You are the top financial management advisor to the commander and staff. Take pride in this distinction and maintain your credibility.

4. As a Primary Staff Member and Leader, Your Attitude is Contagious. Your positive or negative attitude can have a huge effect on your staff and the whole unit. I remember walking into work one early morning in the Joint Operations Center in Bagram, Afghanistan. It was April 2007, and the Army had just announced our 12-month deployment was extended to a 15-month deployment.

I'm ashamed to say that I was feeling a little sorry for myself and didn't have the best attitude. A young specialist greeted me in that hall with a big "Good morning sir" and she had a huge smile. Shame immediately descended on me and I realized the young SPC had a better attitude than this LTC.

Speaking of healthfulness on deployments, make sure you and your staff are staying healthy; mentally, physically, spiritually, and maintaining routine positive contact with your families. Make sure you and your staff are doing PT every day and doing something positive for themselves and for their family every day.

Wrapping up, I hope I've given you a few nuggets of wisdom or hard-learned experience toward being a better financial manager in a combat unit. An assignment like this may appear a little intimidating, but I believe and will tell you that it has a great probability of being the most or one of the most rewarding experiences in your career. Prepare for it and step up to the challenge!

About the Author:
 COL Bryan Stewart is an Army financial manager currently assigned as the Planning, Programming, Budgeting, and Execution Integrator in the Army Budget Office. He has served as the G8 or J8 at Special Operations Command SOUTHCOM, US Army Special Forces Command, the 82nd Airborne Division, and the 18th Airborne Corps. He has served on two combat deployments as the J8 in Afghanistan and Iraq.



Are You Ready to Lead?

By: Dr. Pamela Clay



Leading is a privilege; leading is difficult and leading is well worth the journey. To become a leader, you must first ask yourself if you are ready to lead. Are you prepared to give extra hours, extra energy, and extra effort?

Effective leaders give all of these things. Are you humble, respectful, and self-aware? Effective leaders model these attributes. Do you model a good attitude for those around you? Someone is always observing. Are you a good follower? I hope so because followership is essential.

There are hundreds of leadership books and countless authoritative sources on leadership. This is my contribution. The list of leadership qualities is long, but the attributes detailed below are the ones that I have found to be essential, enduring and true. As you read through this article, please consider each one, and ask yourself, "Are you ready to lead?"

Preparation. Preparation for leadership begins early in one's career, very early, and that's because good leadership first requires good followership. Before we can lead effectively, we must follow effectively. Followership requires one to be prepared, respectful, to have a good attitude, and to be humble. If you can't follow, you can't lead. It's that simple and that complicated. Part of followership is being able to respect the time, decisions, and position of those who lead you.

Are you humble, respectful, and self-aware? Effective leaders model these attributes.

Respect. To be an effective follower, one should begin by asking themselves the following questions: Do I respect the leaders in my workplace? Do I regard them as important to my success? Do I value their opinions and their decisions? These questions may appear simple and the answers may seem rote; but if they were either, the hundreds of leadership books and countless authoritative resources wouldn't be necessary. The answers to these questions matter because we lead the same way we follow. If we don't value our leaders, then we will not follow their requests to complete the tasks entrusted to us. Respect directly impacts mission execution.

We often want our leaders to respect us, yet we are unwilling to respect our leaders, their decisions and their guidance. We are all capable of respecting our leaders, but sometimes we are unwilling to do so. Throughout my career, I have listened to many people go on about why they do not respect the person who leads them. The reasons range from dislikes of leadership style to personal biases. I offer that those reasons and everything in between are irrelevant. The person who leads you and me deserves to be respected, because they are there to fulfill a mission, a job, a duty, an obligation. If you are determined to be disrespectful, which often simply equates to being disagreeable, then you hinder your organization's ability to accomplish the mission, job, duty or obligation.

Respect is not contingent on the individual; therefore, it is not personal. It is easy to respect a leader when that person is awesome, but not all leaders are awesome. Many leaders are effective but not awe-inspiring. Effectiveness equals results and that is a desirable trait of a great leader. When respecting your leader is difficult, I invite you to ask yourself, if you were in a leadership position, would you want others to follow you, even when you are not awesome? When the question is posed this way, I hope it prompts a pause and a more thoughtful approach to how you interact with your leader and how you choose to follow.



Presence. Leadership presence is a natural trait for some and a learned trait for others. The professional presence we communicate to others is apparent long before we speak or are introduced to others. It precedes us before we walk into a room, before we submit a work product, before we interview for a position. We arrive before we open our mouths to speak through our reputation and through what others know about us based on our physical presence. As humans, we naturally make assumptions based on a person's physical presence or reputation, or both. This means it is important to choose how we "show up" every day.

Because how others perceive us is reality, we must take care to present ourselves honestly, appropriately, and consistently in our professional endeavors. I am continuously amazed at how behavior from, let's say, 20

years ago, is relevant today. Our work ethic, attitude, ability to cooperate and collaborate with others will follow us, or in some cases, have followed us. These behaviors and ways of doing business shape the way people perceive us – our professional presence. Now, would I change some past behaviors if I could? I certainly would, but I cannot. The only thing I can do is be mindful of how I present myself today and every day through verbal and non-verbal communication, and strive to incorporate honesty and grace into my professional presence.

Self-awareness. We communicate who we are through our attire, our attitude, our work behavior, and our treatment of others. We develop our reputations intentionally and unintentionally. As you cultivate your professional presence, think about the relationship between self-awareness and professional presence. When

we are self-aware, we are mindful of how we present ourselves in the workplace. Our work attire matters. Our attitude matters. How we treat others matters. When we are self-aware, we are reminded that we have choice in how we present ourselves. We can choose to be seen as reliable, trustworthy, caring, or _____ (fill in the blank) you decide. When we make a conscious decision on how we want to be perceived, then we can actively work toward shaping that perception through our behaviors. Remember that perception is someone's reality, so make a conscious effort to exhibit the leadership qualities you want to project – and the sooner you do this, the better you are for it! The results are sometimes immediate.

(Good) Attitude. Having a "good attitude" is somewhat ambiguous. To be more specific, in the work place means being willing to accept assignments you want and those you don't; being able to work with people you like and those you don't; and being relied upon to work hours that you don't always find desirable. It means taking on tasks that you don't necessarily enjoy and completing them with a sense of urgency and excellence. When we are focused and complete tasks that may feel more like chores, we are displaying our "good attitude" with respect for our leaders and respect for our mission. A good attitude coupled with respect contributes immensely to active followership and awesome leadership.

Humbleness. In the context of leadership, being humble in the workplace includes understanding and acknowledging that our leaders have reasons for the decisions they make, however unpopular they may be. As followers, we may not always understand our leader's logic for taking a certain approach or for making certain decisions. Respect and humility equips a "good" follower with the tools needed to execute their mission with excellence. A humble follower knows that being a leader is not a popularity contest, nor is leadership a battle of wills. Your leader may make decisions you disagree with and when this happens, keep a humble and respectful professional presence. It will help you earn trust and respect from your colleagues, superiors, and observers. An attitude of humbleness is a career enhancer.

As you strive to improve in your followership and prepare to be an effective leader, I advise you to follow the examples of the leaders you respect and trust. Follow them in action and words by executing their vision and guidance and by being aware of your presence in the process. Be humble,

listen, and have a good attitude. As you do these things, you will develop resilience and a professional presence that garners respect from those around you. Leading is a privilege. Leading is difficult. Our leaders need our cooperation, respect, knowledge, skills, and abilities to show up every day. How did you show up today? And, are you ready to lead?

About the Author:

Dr. Pamela J. Clay is a Financial Workforce Management Specialist in the Financial Workforce Management Division of the Human Capital and Resource Management Directorate, Office of the Under Secretary of Defense (Comptroller) (OUSD (C)) and supports the Department of Defense (DoD) Financial Management Certification Program and Office of the Secretary of Defense (OSD) financial management workforce initiatives. She has ~29 years of civilian service in financial management and workforce development in various positions across the DoD and the federal government. She has a doctorate in education from The University of Memphis, a Masters in Education and a Bachelor in Accounting from Alabama A&M University and completed post graduate work in Human Resource Management from George Washington University. She is also a graduate of the Federal Executive Institute's four week program, Leadership for a Democratic Society, and a certified teacher and facilitator. RM



Army Medicine RM Training: Emerging Standardized RM Practices

By Bob Griffith, PhD

This century has seen phenomenal financial growth and complexity for the Army Medicine and its comptroller field. In the early 2000s Army Medicine Comptrollers were responsible for a bit less than \$4B and spread among fewer than a half dozen appropriations. Fast forward to 2014 and the Army Medicine comptroller field is responsible to execute over \$12B that includes over 40 different appropriations. To streamline operations and begin standardizing resource management actions for the operating company, COL David Richardson, G8 and ADCSRM for U.S. Army Medical Command, gathered 100 military and civilian resource managers and budget officers at JBSA Fort Sam Houston from 3-7 November 2014 for rigorous training on budget preparation and execution. This article introduces RM readers to resource management in Army Medicine, describes the training executed, and lays out the way ahead for the Army Medicine Comptroller field.



What is the Army Medicine Comptroller field? These individuals, made up of roughly 100 military officers (70C AOC) and approximately 1100 CP-11 civilians are a subset of the 75,000 civilians, military, and contracted personnel who comprise Army Medicine. Army Medicine Comptrollers are

Medical Service Corps officers who select the comptroller field as their primary Area of Concentration (70C). These officers earn a graduate degree (MBA, MHA, MPA), with many of them matriculating through the Syracuse Defense Comptrollership Program, and then undergo a year-long rigorous resource management internship at an Army Medical Center before getting their own account. These accounts, at outpatient clinics, hospitals, medical centers, or regional medical commands, vary in size from \$50M to well over \$1B and grade authorizations from Captain through Colonel. Civilians make up the bulk of the Army Medicine Comptroller field, with personnel ranging from GS-04 to the SES level and job series that includes all 0500 series in addition to 0671, 0340, 0343, 0344, 0303, and 0301. All of these individuals, military and civilian, work together to provide budgeting, programming, financial accounting, auditing, cost accounting, and strategic financial management expertise for the Commander of U.S. Army Medical Command and the Army Surgeon General.

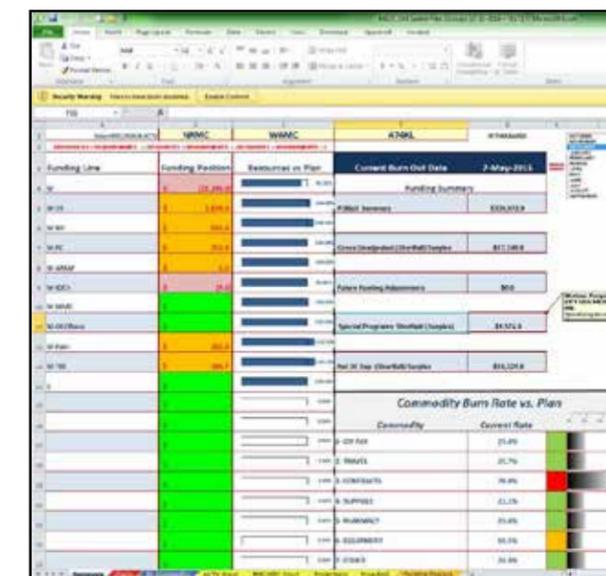
The training the Army Medicine Comptroller field undertook from 3-7 November 2014 was the first of its kind since participation in the AUSA conferences was reduced in 2008. Traditionally the MEDCOM G8 took that time as an opportunity to refocus the Army Medicine Comptroller field on key RM issues. This training started with a Pre-Course test designed to identify training deficiencies. On-site training encompassed 40 hours of classroom instruction and hands-on training in 12 breakout sessions covering the following topics:

- Statement of Operations (SOO): An accountability tool that provides commanders a mission set, performance targets, and funding plan for the fiscal year.
- Integrated Resourcing & Incentive System (IRIS): A financial system that provides funding based on the SOO and identifies over 65 metrics that commanders can focus on to earn additional funding.

- Resource Planning Tool (RPT): A spend plan tool that the Army Medicine comptroller field will use for the first time in 2014 to synchronize spend plans and execution.
- Special Programs and High Interest Programs: MEDCOM operates over 15 programs in this category that covers nearly \$2B or 16% of the budget.
- Accounts Payable: Focus on financial accounting actions that impact the Status of Funds for activities.
- Reimbursables: Emphasis on the three significant Public Collections that affect Army Medicine budgets (Third Party Collection Program, Medical Affirmative Claims, and Medical Services Account) and Reimbursables (Intra-Governmental earnings, Dining Facility, and Elective Surgery earnings)—these total nearly \$200M in FY15 for MEDCOM.
- Analytics & Evaluation: Understanding of a process that links a Defense Health Agency-driven Performance Plan process to activity budgets.
- Contracts and Cost Accounting: How contracts are tracked at the Department of the Army level and understanding of how cost accounting will affect the bottom line.
- DoD FM Certification: Advanced training on the new certification programs.
- Conferences: Basic rules and new changes for FY15 for the conference policies.
- Manpower: Introduction of a new tool and its implication for manpower actions in FY15.

Attendees were also required to complete a comprehensive Individual Test during the training. Finally, all attendees served on one of five teams that worked a real-life case study scenario involving three deliverables with application focused on translating strategic and operational decisions to the RPT. The case study concluded with a presentation to a panel chaired by Mr. Robert Goodman, SES and MEDCOM G8/9. Attendees' efforts, to include scores on all evaluated material, were shared with their commanders.

The Army Medicine Comptroller field sees the value of not only on-site training like this but wants to take advantage of new technology to standardize its operations. We anticipate another face-to-face opportunity with a target audience in the spring of 2015 with renewed and/or additional emphasis on the following areas: Cost



Accounting, Contracting, Manpower, Programming, Audit Readiness, and Information Systems. Additionally, we plan to increase our efforts at short, real-time training using DCOs, tele-training, and the MEDCOM SharePoint site to provide the Army Medicine Comptroller field with up-to-date training and information.

We know this training is just the beginning of what will be a concerted effort to standardize all Army Medicine Comptroller and RM practices. But it is a good start. We have a complex task and owe our Army leadership and tax payers with the best financial management leadership that is possible with the huge amount of funds we manage. And that is what we intend to do.

About the Author:
 Dr. Bob Griffith coordinates all financial and resource management internship, graduate, and post-graduate training and education opportunities for Army Medicine. Prior to this position he served on active duty in the U.S. Army as the Chief of the Management Division, Office of the Assistant Chief of Staff for Resource Management (CFO), U.S. Army Medical Command, Fort Sam Houston, TX where he worked Pay-For-Performance (P4P) and other cost and economic analysis issues for Army Medicine. Other assignments include Comptroller/CFO for the Southeast Regional Medical Command at Fort Gordon, GA; Assistant Professor and Deputy Director of the Army-Baylor University MHA/MBA Program, Fort Sam Houston, TX; Comptroller, Guthrie Medical Clinic, Fort Drum, NY; Budget Officer, Brooke Army Medical Center, San Antonio, TX; and various hospital and Army leadership positions in Alaska and Germany. Bob Griffith received his BA degree in social welfare and psychology from Olivet Nazarene University, holds an MBA degree from Syracuse University, and earned his Ph.D. in Business Administration from the University of Texas at San Antonio. **RM**



Army Audit Readiness: Azimuth Check

By: Mr. Thomas Steffens

Introduction

The literal meaning of azimuth is “the way”. When used in land navigation, an azimuth check requires stopping where you are, taking out the compass to determine the current azimuth (direction), and then confirming you are on the path you want to be on to achieve your objective. The Army audit planning process is much like a land navigation exercise; the goal in the early days was to reach a distant objective, September 30, 2017 full financial statement audit readiness by the most efficient route in the allotted amount of time. Often in land navigation, as we move along the planned route, we encounter unexpected obstacles: the small stream is wider than expected, fallen trees block the path, and other unforeseen hazards. Similarly, the Army has encountered unexpected challenges as we have navigated along the audit readiness route. These include adjusted Enterprise Resource Planning (ERP) system deployments; shifts in timelines and interim milestones; and overall budget uncertainty with continuing resolutions, hiring freezes, furloughs and threats of sequestration. In each of these instances, careful steps were taken to check our course and make sure we were progressing in the right direction. With only two and half years left to reach our objective, we have made significant progress but also have many key milestones ahead of us. Just like in land navigation, we must continue to consult our map and conduct frequent azimuth checks to confirm our progress and chart our route.



Land Navigation Overview

1. Land navigation requires significant planning on the front end as it can become hard to determine the right direction after you have become lost. True (proactive) navigation is about keeping track of your progress as you

move away from your last known position. This requires you understand the road map and remain familiar with the terrain behind you, the terrain you are in, and the terrain ahead. Staying on course requires relying on the land navigation techniques learned through training, reviewing the road map, and maintaining course even when the end objective cannot be clearly seen. This is why azimuth checks are a must.

2. In Army audit readiness, the “map” is the Army’s financial improvement plan (FIP). The objective is a full financial statement audit in fiscal year (FY) 2018 and along the way are various milestones or landmarks to mark progress. The first step in planning this route was Army’s reconnaissance to assess known hazards, take note of easily identifiable terrain features, and select a navigable route. When doing these activities, there was always an element of the unknown, the terrain did not always match the map exactly but it was a best first guess. Once a route was selected, the next step was to determine baseline azimuths for the route. It was important to make use of intermediate checkpoints along the baseline route. Moving along the route, azimuth checks were conducted on regular intervals to correct heading as necessary and move toward the objective.

Original plan

The Army started the audit readiness route by conducting an extensive strategic planning process and creating the FIP. One of the first challenges to overcome was the sheer size of the data required to support an audit. The Army has over \$135 billion dollars of equipment around the world and conducts approximately 30-40 million financial transactions on a monthly basis. The route the Army planned for the audit readiness incorporated six strategic priorities or landmarks to address these and other challenges.

Landmarks

1. Committed and sustained leadership from the Secretary of the Army to General Officers, Senior Executive Service Civilians to Commanders in the field. Leadership engagement has made a significant difference in Army progress as leaders are engaged in audit readiness to focus Army efforts toward financial audit objectives. Audit readiness is reviewed by the leaders including the Vice Chief of Staff of the Army (VCSA) on a regular basis.

Readiness reports by major Commands include audit readiness, holding commanders and leaders accountable for progress.

2. A well trained, professional, and competent workforce. The Army relies on qualified personnel to execute in both the systems and business process environment in a clear and supportable manner supportive of an audit. The Army has trained more than 24,000 personnel through site visits, in-person instructor led training, web-based instructor led training via Defense Connect Online, and self-paced training through the Army Learning Management System. Nearly 100 percent of the Army’s financial management workforce is now enrolled in the Department of Defense’s (DoD) Financial Management course based certification program.

3. An effective plan to identify and correct internal control weaknesses including preparatory audits, monthly testing and integration of our controls into the Management Internal Control Program (MICP). The Army has held a series of Independent Public Accounting (IPA) firm examinations or preparatory audits of the Army’s assertion of audit readiness of the Statement of Budgetary Resources (SBR) as well as existence and completeness of Army’s assets. The Army is executing plans to address examination findings and conducting centralized monthly internal control and substantive testing for all Army General Fund Enterprise Business System (GFEBS) fund centers and Military Payroll. Feedback is communicated through metrics to

commanders and Army staff, creating an environment of continuous performance improvement.

4. Accountability and effective oversight through rigorous governance. The Army continues to provide governance through rigorous mechanisms such as the Army Audit Committee meetings, Strategic Readiness Updates with the VCSA, and Headquarters, Department of the Army Deputies Meetings. These governance activities provide the oversight required to align audit readiness across the Department. In addition, the Assistant Secretary of the Army (Financial Management & Comptroller) (ASA (FM&C)) provides commands and other Army organizations scorecards based on key control testing results which gauge audit readiness status. These scorecards allow leaders to hold organizations and installations accountable.

5. Well-defined enterprise architecture with integrated end-to-end business processes. The Army has integrated key end-to-end business processes into an enterprise architecture supported by GFEBS, Global Combat Support System – Army (GCSS-A), Integrated Pay and Personnel System – Army (IPPS-A), and Logistics Modernization Program (LMP). Collectively, the implementation of these systems will yield an efficient and reliable enterprise-wide architecture to support the Army’s audit goals.



6. Sound financial systems with fully fielded, integrated ERPs. The Army ERP systems create an integrated business environment enabling the Army to fulfill financial reporting requirements, establish end-to-end processes, and close the seams, gaps, and overlaps within our business activities. The ERPs provide the internal controls, integrated data, and traceability required for a credible federated financial management system. GFEBS and LMP are fully fielded. GCSS-A is deploying on schedule with fielding underway. IPPS-A began first increment delivery early in 2014.

“Detours”

As the Army progressed along our route to audit readiness several significant events impacted our navigation. The most challenging was the decision in 2011 by the Secretary of Defense to accelerate the date for asserting audit readiness for the SBR from September 2017 to June 2014. The decision required the Army to revise several aspects of our financial improvement plan to meet these goals, including appropriately resourcing efforts to meet these goals and relying heavily on continuous IPA-lead examinations of the SBR assertions of audit readiness as GFEBS was deployed and used to support audit readiness at Army Commands and installations.



2015 Azimuth Check

Now with the kickoff of the FY 2015 Schedule of Budgetary Activity (SBA) (audit of the SBR current year activity and appropriations) it is an appropriate time for the Army to pause for an azimuth check. As we review the map to confirm our surroundings we note the Army achieved significant progress towards its 2017 audit readiness objective.

In 2013, the Army received a clean opinion on its assertion of audit readiness of the existence and completeness of real property assets at 23 Army installations, which account for over 50 percent of the net book value for this asset category.

In 2014, the Army also received a “clean” opinion on its assertion of audit readiness of the existence and completeness of Army’s general equipment.

In November 2014, the Department of Defense Inspector General began an examination of the Army’s audit ready assertion for Real Property (RP) and Operations, Materials, and Supplies assets.

In December 2014, KPMG, an Independent Public Accounting firm under the direction of DoDIG,



began the audit of the 2015 SBA. This is a tremendous accomplishment and the funds under audit represent most of the financial information reported in the Statement of Budgetary Resources (SBR).

These successes are not just successes of the financial management community, but include the due diligence of other key functional staff proponents, particularly from the Deputy Chief of Staff, Logistics (Army G-4) and the Assistant Chief of Staff for Installation Management (ACSIM) for our General Equipment and Real Property Examinations respectively. This involvement across headquarters staff proponents has been the key to the Army’s progress for staying on course to date and will be essential as we meet our future objectives for auditability of all of our financial statements.

Key challenges to auditability remain, including the complete and successful implementation of core ERP systems and the implementation of corrective actions to address known deficiencies. With continued leadership engagement and by continuing to use the landmarks to guide our direction, the Army will proactively address these challenges and maintain our course. Throughout this journey we have learned it is critical to maintain constant orientation to our map which has enabled us to be better navigators. This is evidenced by Army business processes now being far more controlled and standard

than ever before. Despite the challenges of staying the course to achieve an audit ready environment, the Army remains committed to achieving our objective as there is unquestionable value in the public credibility, cost savings and leadership confidence in actionable financial information which is not only a reflection of audit readiness, but of overall Army Readiness.

About the Author:
 Mr. Thomas C. Steffens was appointed to the Senior Executive Service (SES) on 19 May 2013 as the Director of Accountability and Audit Readiness, Office of the Assistant Secretary of the Army, Financial Management and Comptroller (ASA (FM&C)). He is responsible for integration of all Army policies, programs, systems, and procedures designed to develop, improve and maintain the Army’s financial accountability, ability to produce auditable financial statements and internal management control programs. Mr. Steffens’ most recent assignment was as Director of Policy, Integration and Controls for the Accountability and Audit Readiness Directorate. He has served over 27 years as an officer in the U.S. Army Finance Corps.



Mr. Juan DeJesus
DDSS Award Presentation



FM 101 15-I
December 8 – 17, 2014

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Second Row: Cheryl Thomas, Mario Hernandez, Teresa Mays, Donna Parker, Judi Fleeman, Carlene West, Jill Anderson, Steven Matthews, Andrew Hagemann, Shamirra Shelton-Thornton, Irma Finocchiaro

Seated Row: Brenda Bartz, Patricia Barrientos, Debra Norwood, Gisela Ramsey, Jamie Theys, Jennifer B. Scott, Christina McKinley, Carol Wallace

ACC 15-1 Class Photo
October 20 – November 7, 2014



Back Row: Tom Willson, Michael Graddy, Brenda Hunter, Angie Travers, Michaela White, Karen Mountjoy, Sondra Harper, Michael D. Brackett, Judi Marsh, Anthony Gates

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**ACC 15-II Class Photo (09-27 February, 2015)
(left to right)**



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Seated Row: Matthew Bailey, Britney Mollison, Damaris Jarrosay, William Brass, Heather Doran, Marc Rich

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Second Row: Elizabeth Caban, Donne Fuehne, Athel Jaictin, Dewi Suriana, Monica Lam, Anglade Jeanfrancois, Irma Finocchiaro

Seated Row: Lamar Lee, Victoria Fonseca, Angela McEwen, Carol Halvorson, Junet Vasquez, Rhonda Palmer, Toni Foster, Glenda Burton, Debra Loddeke, LaShaun Haley

**ECC 15-1 Class Photo (12-30 January, 2015)
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Second Row: Irma Finocchiaro, Angela Baskin, Mark Schaumburg, William Navarro, Joe Cloeter, Jon Waible, Kevin Pierce, Beverly Poole, Paris Broderick, Denice Dixon, David Gardner

Seated Row: Jo-Anne Kim, Linda Hall, Emily Whitaker, Casandra A. Arvizu, May Chang, Cynthia Geppi, Vicki Vasquez

**ECC 15-II Class Photo (March 16 – April 3, 2015)
(left to right)**



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Second Row: Irma Finocchiaro, Angel M. Brito, Mariangela Apicelli-Evans, Karlyn A. Hughes, Laura A. Waclawski, Lori Darbyshire, Kristina Anderson, Cristina G. Barnes, David Gardner
Seated Row: Peggy Combest, Freddy D. Chicaiza, Vivian A. Kimble, Michael Chmielewski, LaKisha Edwards, KaJuana Edwards, Sherri Terry, Joseph Henry

**SRMC 15-I (April 13 – 17, 2015)
(left to right)**



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Second Row: Tami Henderson, Gayle Takiguchi, Jennifer Sandoval, Karen Smith, Linda Spencer, Artema Wright, Bernard Forcier, James Martin, Irma Finocchiaro
First (Front) Row: Jeanene Edwards, Dozie Ekechukwu, Tanya Willis, Arie McSherry, Tami Kim, Sylvester McClellan

Congratulations!

**to the FM members listed below on earning their
Defense Financial Management Certification Program (DFMCP)
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Cylde Torresallicea (ARCENT)
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Marc Hubbard (ARCENT)
Mario Navora (IMCOM)

Marisol Santiago (USAREC)
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Porcia Valentine (FORSCOM)
Rachel Morales-Jamieson (USARAF)
Rachel Stevenson (USARCENT)
Randall Ries (USAREUR)
Randolph Harmon (PPMA)
Raquel Ayers (IMCOM)
Raquel Wallace (IMCOM)
Rathelis Dawkins (FORSCOM)
Remona Aden (USACE)
Richard Dale, Jr (AMC)
Richard Fobell (USACE)
Richard Olt (AMC)
Richard Robinson (TRADOC)
Rita Bjorkman (IMCOM)
Robert Daniels (AMC)
Robert Hubble (USAREUR)
Robert Jordan (TRADOC)
Robin Stewart (AMC)
Rolanda Johnson (USARCENT)
Rosalind Moore (USASOC)
Rowena Smith (IMCOM)
Ryan Hurley (USARCENT)
Ryan Madaris (USASOC)
Samantha Gatling (FORSCOM)
Sandy Irby (ARCENT)
Sarah Simeone (TRADOC)
Scott Ferge (USAREUR)
Scott Johnson (USAREUR)
Scott Zell (FORSCOM)
Shameka Williams (USARCENT)
Shana Kamauoha (USARPAC)
Shannon Brown (USACE)

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 Charmaine Douse (TRADOC)
 Cheryl Seymour (ATEC)
 Christine Castillo (IMCOM)
 Christopher Brewton (IMCOM)

 Christopher Jones (FORSCOM)
 Christopher Venn (IMCOM)
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 Clifford Peterson (TRADOC)
 Coleta Smith (FORSCOM)
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 Courtney Cunningham (FORSCOM)
 Cristi Ballard (ARCENT)
 Crystal Masulit (FORSCOM)
 Cynthia Burgess (USACE)
 Daniel Gillen (AMC)
 Daniel Singleton (TRADOC)
 David Culbreth (FORSCOM)
 David Murn (TRADOC)
 Dayna James (IMCOM)
 Deandra Smith (USARCENT)
 Debbie Henderson (IMCOM)
 Debra Gudlewski (AMC)
 Debra Kendall (USACE)
 Debra Nelson (FORSCOM)
 Deloras Lucious (USACE)
 Demetrius White (ASA (FM&C))
 Denise James (FORSCOM)
 Dennis Fitzgerald (USARPAC)
 Dennis Gordon (USASOC)
 Derrick Cropper (FORSCOM)
 Devrim Brown (TRADOC)
 Diana Brown (HQDA G-1 FOA CHRA)
 Diana Hoffman (ACQUISITION)
 Diane Whittington (ACQUISITION)
 Dionne Mccowan (FORSCOM)
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 Donna Bradshaw (IMCOM)
 Donna Raymond (ARCENT)

Katherine Smiley (FORSCOM)
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 Kathy Clemendore-White (IMCOM)
 Katja Davis (ARCENT)
 Kaye Spriggs (IMCOM)
 Kayleigh Fialkowski (FORSCOM)

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 Kerri Tadt (FORSCOM)
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 Kevin Ripski (USACE)
 Korina-Lailani Gogue (FORSCOM)
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 Kristy Shitaoka (IMCOM)
 Lanaya Sherry (NETCOM)
 Laney Claville (PPMA)
 Larry Jones (USASOC)
 Lashaun Haley (USASOC)
 Latasha Green (FORSCOM)
 Laura Garvin (FORSCOM)
 Laurie Per Lee (PPMA)
 Legina Mackey (USARPAC)
 Leonard Rafanan (USASOC)
 Leyna Magdon (AMC)
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 Louise Dufresne (JSOC)
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 Lynnetta Smith (FORSCOM)
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 Marie Jean-Baptiste (MDW)
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 Shaun Mcmurchie (FORSCOM)
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 Shayne Curtis (TRADOC)
 Sheila Moorer (USARCENT)

 Shelia Backan (IMCOM)
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 Solomua Tiliaia (USARPAC)
 Sondra Kriegler (AMC)
 Souleymane Barry (IMCOM)
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 Stephen Ramella (FORSCOM)
 Stephen Shirley (IMCOM)
 Stephen Wade (USAAA)
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 Susan Rolston (AMC)
 Susan Schoch (USAASC)
 Susan Wojcik (USAAA)
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 Tammy Dauma (IMCOM)
 Tammy Mathis (IMCOM)
 Tania Jackson (USARCENT)
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 Eunice Owusuboadi (USARPAC)
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 Forest Haynes, Iii (FORSCOM)
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 Anthony King (FORSCOM)
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 Cathleen Yeisley (USACE)
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 Chollada McGrew (IMCOM)
 Clayton Washington (PPMA)
 Clinton Foster (ARCENT)
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 Colleen Holmes (USACE)
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 Craig Tackett (FMCOM)
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 Damien Russell (IMCOM)
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 Steven March (OCAR)
 Steven Smith (ARCENT)
 Taforayia Hallums (ARCENT)
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 Thomas Turner (PPMA)
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 Eric Iacobucci (ASA FM&C)
 Faaivivii Siimalevai (FMCOM)
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 Heidi Boone (USACE)
 Heidi Charlton (ASA (FM&C))
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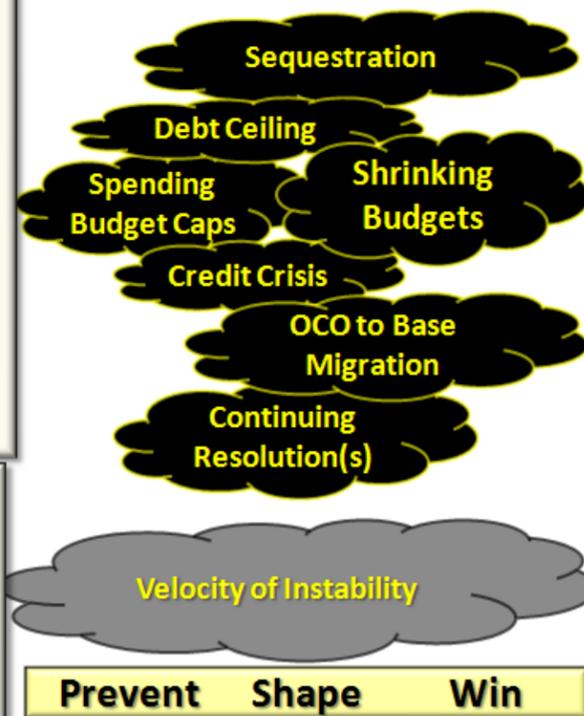


Secretary of the Army Priorities

- Prevent Sexual Assault
- Balance and Transition the Army
- Champion Soldiers, Civilians and Families
- Bolster Army activities in the Asia-Pacific region
- Ensure personal accountability on and off the battlefield
- Tell the Army Story
- Implement Army Total Force policy
- Prudently manage reset, modernization, research and development
- Strengthen information assurance and cyber security
- Develop effective energy solutions

Chief of Staff of the Army Priorities

- Adaptive Army Leaders for a Complex World
- A Globally Responsive and Regionally Engaged Army
- A Ready and Modern Army
- Soldiers Committed to Our Army Profession
- The Premier All Volunteer Army



Globally Responsive and Regionally Engaged

ASA FM&C Priorities and Principles



Priorities

- **Stewardship and Outcome**
 - Budget, SBA Audit, Cost Management, Financial Statement Audits
- **Transforming – Value and Relevance**
 - Army Financial Management Optimization, IPPS-A and Mil Pay transformation, HQDA Redesign, Army Workforce and Manage to Budget
- **Workforce and Leader Development**
 - Total FM Workforce Development, Leader Talent Management, DoD FM Certification, and Celebrate success (Award and Reward)
- **Governance and Leadership**
 - Oversight, Understanding, Champion Commanders Needs and our Workforce, and Provide Value for our Army and our Nation

Principles

- Workforce and Talent Management is every leader's responsibility and top priority
- Our People are our most important resources – acquiring, provisioning and accounting
- Communication is key – Internal, External and to the American public
- Resources drive change – our management influences change throughout the Army. Change is necessary and progressive.
- Resource execution demonstrates agility and adaptability in meeting the Nation's demands for Army forces in changing fiscal environments
- Fiscal stewardship is a core principle of every Financial manager

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