

RM RESOURCE MANAGEMENT

Information • Education • Professional Development

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STARTED?

Focus on

The Army's DoD FM Certification Program

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

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RM RESOURCE MANAGEMENT

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A Message from the Acting Assistant Secretary of the Army (FM&C): Department of Defense (DoD) Financial Management Certification Program Maintaining and Developing our Value

By Mr. Robert M. Speer

This edition of the Resource Management (RM) Journal focuses on the Department of Defense (DoD) Financial Management (FM) Certification Program. I am excited about the DoD's and the Army's implementation of this Test-based Certification Program. To me, such a certification program elevates and recognizes the valuable skills and detailed knowledge required in order to serve as a member of the Army Financial Management community.

Given the current fiscal environment, it is more important than ever that we focus the training and development of financial managers. We must have a well-trained and certified workforce to assist leaders in making cost informed decisions, defending and accounting for resources, and providing performance indicators of outcomes towards readiness, end-strength, and modernization in an efficient and effective manner.

The course-based DoD FM Certification Program endeavors to optimize training for every dollar spent in critical areas such as fiscal law, ethics, audit readiness and decision support. In addition, such certification is critical to guiding our team member's development and providing a clear understanding on how to improve their own journey through their career. The programs continuing professional training and education requirements ensure FM managers sustain their knowledge and skills in order to ensure their highest value of technical competence to the entire Army team.



We are pushing hard and fast to implement the Army's participation and enrollment in the Certification Program. As we do, it is very important Army Financial Managers understand the DoD certification Program and how it applies to their own certification level and career development. The program provides a framework to guide military and civilian FM professional development in a consistent and disciplined manner.

In this edition of the RM Publication, you will find valuable information about the FM Certification Program; the Army's implementation process; FM Certification Level 1, 2, and 3 requirements; what you can do now to prepare; and information about FM Online and FM myLearn.

Our goal is to ensure the FM workforce has the knowledge, skills, and abilities necessary to meet the many and complex resourcing challenges and achieve auditable financial statements. I wish you the very best as you embark on this important journey.

Applause is well deserved for these efforts, but the challenge is far from over. Looking ahead at the coming fiscal year, we have set the bar high for financial improvement, but the goals are attainable. We will be looking closely at the results from the ongoing GF SBR Exam 3 and the Real Property Quick Wins Exam. We will also monitor results and provide commands feedback from our own internal monthly testing. In Fiscal Year (FY) 14, we will also be asserting to the Existence & Completeness of Military Equipment, General Equipment, and Real Property to validate our progress for these critical Accountability

and Audit Readiness milestones. I am encouraged by the momentum we have built to date and am deeply committed to meeting our goals and perfecting the quality of the Army's financial information. I take great pride in knowing our financial management community is professional, skilled, and poised to achieve audit readiness.

Again, thank you for continued engagement in this great effort. **RM**

About the Author:
On 28 February 2014, Mr. Robert M. Speer became Acting Assistant Secretary of the Army, Financial Management and Comptroller (ASA (FM&C)). Mr. Speer advises the Secretary of the Army and Chief of Staff on all matters related to Army financial management. He oversees the development, formulation, and implementation of policies, procedures, and programs for improving the efficiency and effectiveness of overall resources in the Department of the Army. He is also responsible for the formulation and submission of the Army budget to Congress and the American people.

In October 2009, Mr. Robert M. Speer was designated as the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller). Prior to this assignment, Mr. Speer served as a Managing Director for PricewaterhouseCoopers Public Services, where he led their Defense and Army business. His position with PricewaterhouseCoopers followed nearly 28 years of experience and progressive responsibility in Department of Defense /Federal comptrollership, budgeting, finance, treasury, accounting, program management, and federal financial management systems.



Embracing Change in the Macro-Environment

By Will Geoghegan

BENJAMIN FRANKLIN IN A 1789...

letter to Jean-Baptiste Leroy famously posited that that the only certainties in life are death and taxes. I wonder if he was still alive today would he wish to update his quote to include macro-environmental change?

Today, we are increasingly faced with more significant external drivers of change; aspects such as globalization, technological progress, shortening product life cycles and rapidly changing customer needs have forced businesses to attempt to manage and embrace change. However, many firms struggle when confronted with change – in fact many authors cite that most of the companies that are successful today will not be around in a few short year (for example Foster and Kaplan cite that only one third of current companies will be in existence in 25 years time). The oft misattributed Darwinian quote of “it is not the strongest of the species that survives, nor the most intelligent, but rather the one most adaptable to change” may still hold valuable lessons.

This article will expressly look to the macro-environment to help firms point to specific current and future trends that may precipitate change. It will outline a conceptual tool (PEST analysis) that is employed in many management classes to help focus firms on the trends that more or less affect every firm within its industry. Specifically, segmenting and categorizing current and future developments into four main classifications i.e. Political/ Legal Trends, Economic Trends, Socio-cultural Trends and Technological Trends.

Political and Legal trends pan play a huge role in an industry. One can observe many examples of this in

the contexts of changing copyright laws, censorship laws, employment laws, environmental legislation, anti-trust laws, political interest in certain industries, industry and trade legislation etc. One can look at the current issues with net neutrality and how that will influence the online streaming industry as an example of how macro trends in political/ legal domain may have huge repercussions for all of this industry’s players (Netflix, Hulu, HBO etc).



Firms must also be aware of **Economic** changes i.e. the overall health of the economy and how this does or will affect your industry. Aspects that firms should pay particular attention to (depending on their industry) include: interest rates and inflation, consumer confidence, economic growth levels, unemployment levels, disposable income etc. Some industries may do particularly well in recessionary times (e.g. the discount retail industry, the fast food industry or surprisingly, the movie theatre industry) whereas in periods of economic prosperity some industries prosper (e.g. luxury cars, high end fashion, tourism etc.)

Socio-cultural trends are the third major category under this analysis. This mainly relates to how societal and cultural trends have changed and are likely to change in the future. This includes aspects such as changing population demographics, changing values in society, changing tastes and preferences, changing lifestyles etc. This category has facilitated many successes over the last number of years. For example, one can observe how as a society we are now beginning to become more aware and value healthy eating habits and fitness (look to Panera Bread or Subway’s recent success in the food industry). Firms need to be aware of how societal attitudes may change their business orientation. Aspects such as society’s concern for increased privacy and our continuing attitudinal changes



towards green products and environmental sustainability have become paramount in many industries.

The final component of a PEST analysis is changing **Technological** trends. This is another component that is tough for most industries to ignore. Aspects such as new discoveries, new product potential, new communications technology and alternative means of providing a good or service. This final trend can be illustrated as one of the major reasons why Blockbuster and Borders have failed over the last few years i.e. failing to respond to and identify the e-book and online streaming revolutions as a alternate means of providing the same (or similar) user experience.

This conceptual tool can help pinpoint the macro trends that may be starting to affect your company. It is important to understand that this should be carried out periodically and it is vitally important to know how these trends may influence your company and industry. One can observe that these trends are accelerating in the current era of increased globalization and the move to a more interdependent world economy. To conclude with another snippet of Benjamin Franklin wisdom: “when you are finished changing, you’re finished.”

About the Author:
Will Geoghegan is a Visiting Assistant Professor in the Management Department of Syracuse University’s Martin J. Whitman School of Management. He received his BComm, MBS and Ph.D. degrees from the

National University of Ireland, Galway. His previous experience includes acting as a fixed-term lecturer at the National University of Ireland, Galway and as a visiting research scholar at the University of Massachusetts, Lowell. Dr. Geoghegan’s Research and Professional interests span a number of areas, most notably Strategic Management, Innovation, Innovation Systems, Technology Transfer and Entrepreneurship. Dr. Geoghegan is currently working on articles pertaining to the fields of Talent Management, Innovative Capabilities and Strategic Innovation. During the course of his academic career to date, he has published papers in international peer reviewed journals, written book chapters, presented at international conferences and written course books for External Learning Courses in the areas of Innovation, Strategic Management and Entrepreneurship. **RM**





The FUNCTIONAL CHIEF CORNER: Army Begins DoD Financial Management Certification

By: Iyonne Reid-Borland & Carole DeZwarte

The Army is excited to roll out its implementation of the Department of Defense (DoD) Financial Management (FM) Certification Program introduced in 2012 by the Honorable Robert F. Hale and Ms. Glenda Scheiner, Office of the Under Secretary of Defense (Comptroller). Overall, there are about 54,000 members in the DOD FM community who must complete the DoD FM Certification. The Army has well over 12,000 military and civilian financial managers who will be participating in the program. They will be proving how experienced and well-trained they already are, gaining opportunities to fill gaps in training, and helping the Department attain audit readiness and accountability. To date, the Army has already launched over 4,800 FM members!



From the outset, the Army was a strong supporter and contributor in the development and design of the DoD FM Certification program and, specifically, FMOnline and FMmyLearn. The DoD FM Certification program establishes a DoD-wide framework to guide the “shoulder to shoulder” FM professional development for military personnel and employees. Army financial managers will meet key training requirements in financial management, fiscal law, audit readiness, and leadership. Each individual’s path to achieve certification will be different and Army’s goal is to support its FM members in achieving this credential.

The DoD is facing unprecedented financial challenges and our community is taking this opportunity to increase its breadth of knowledge and experience to face these complex challenges head on. Mr. Michael Ramsey, Director of Investments for the Army Budget Office (ABO), shares his view of this opportunity:

“In the long-term, we expect the DoD Certification program to set a framework for a high performance learning community; with financial managers able to improve our decision support products because we have an on-going dialogue about what’s the best way to approach a problem or leverage technology.”

Implementation

The Army is implementing at least three commands and three headquarters elements each month. This means approximately 1,000 financial manager’s launch each month from widely dispersed locations! The Army Proponency staff works very closely with FM leaders at each command during the launches to ensure all personnel are brought into the Learning Management System (LMS), those holding LMS leadership roles are trained properly, and information is disseminated to posture financial managers for success in pursuit of this course-based certification.

The LMS is the software and database FM members will use to track progress toward certification, store supporting and auditable documentation, and maintain their certification once achieved. The LMS also provides helpful reporting functionality for managers who want to check on their personnel’s progress and see whether any achievements need to be approved.

The Army’s process to launch FM members into the certification program involves several steps:

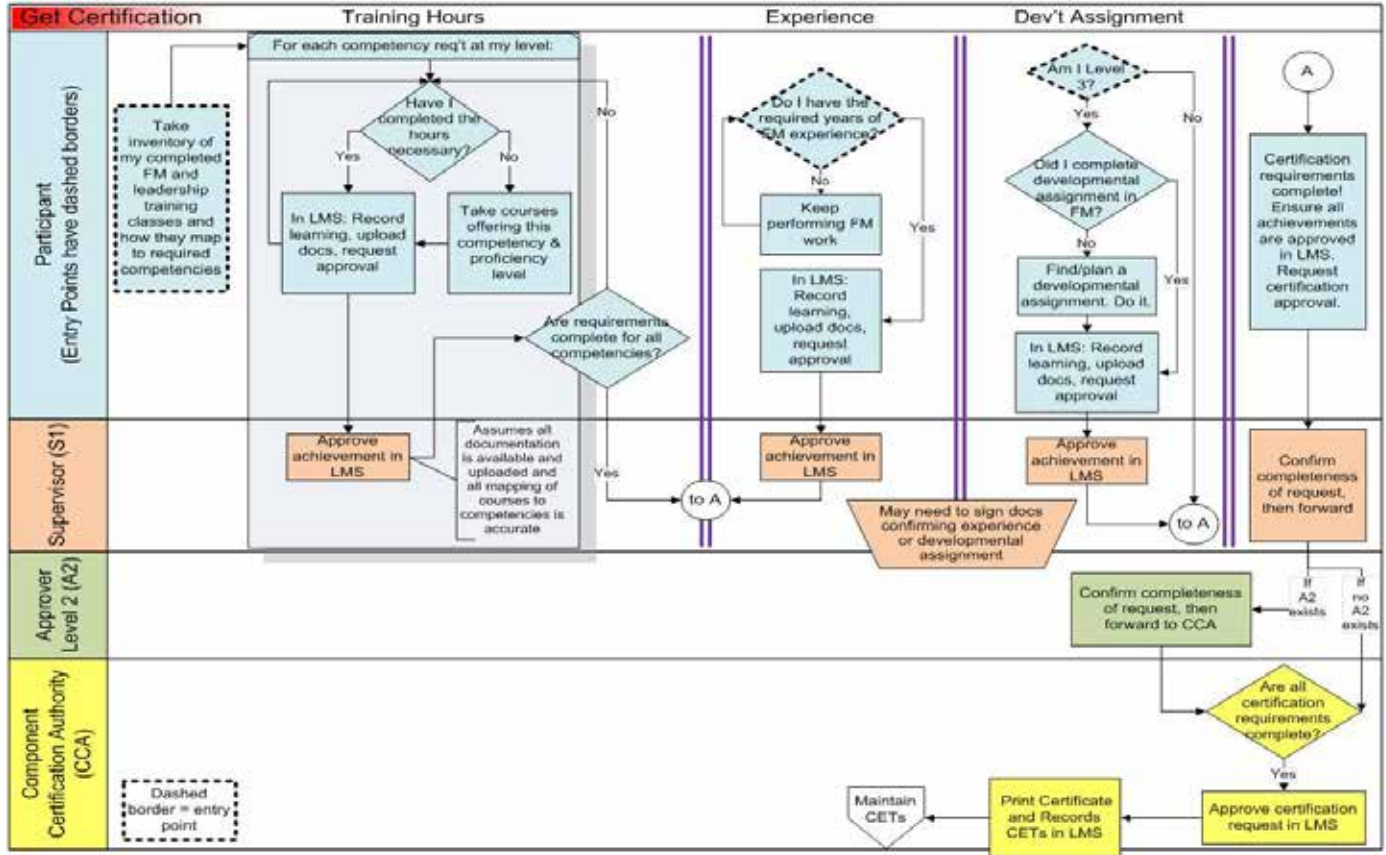
- Ensure we have a complete and accurate listing of each command’s financial managers
- Assign a certification level to each participant. All FM positions are coded as Level 1, Level 2, or Level 3; Level 3 is the most advanced or expert level

- Provide official notification to financial managers to ensure they know certification is now required for the position they hold
- Establish the LMS organizational hierarchy and assign the LMS leadership roles to individuals who will administer and manage the program at each command
- Code the manning documents, personnel records, and position descriptions to indicate which positions, and the people holding those positions, require DoD FM Certification
- Train users and leaders on their respective LMS roles so everyone has been provided enough information to ensure success!

Maintenance

After each organization’s financial managers are on-boarded, the maintenance phase of the project begins. We are working to roll out tools, training, and resources to help the Army FM community succeed in this program. Participants pursue certification and use the LMS to document their progress. The flow chart nearby shows how a participant earns and achieves certification.

Referring to the flow chart, the different horizontal bands identify the four parties involved in the process. There are several entry points, each identified by a dashed border. Each entry point corresponds to a type of achievement required for certification: training hours, years of experience, and developmental assignment (only required for Level 3).





Three levels of LMS leadership—the LMS supervisor or S1, the optional Approver Level 2, and the Component Certification Authority (CCA)—are involved in the process of reviewing and approving an FM member’s progress toward certification. It is important all FM members take the initiative to pursue their certification, and work in lock step with their leaders to achieve course goals and bring about program success.

Moving Forward

With the projected budget cuts and fiscal challenges of the future, there is a pressing need to ensure that Department of the Army financial managers are properly trained and continuously developed, with their achievements officially documented. We are proud that the Army already has a highly experienced and highly trained FM workforce. We are finding that many already have completed a significant portion of the certification requirements because of the robust FM training they have received and continue to receive. This puts us on solid ground as we move toward an FM community that is more highly skilled, flexible, responsive, and creative.

The DoD FM Certification is one of the most innovative and significant changes for Army financial managers to

date. This program will help advance the professionalism of financial managers while positively changing the culture of the FM workforce.

The Comptroller Proponency Team within the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) is leading the implementation of the DoD FM Certification program for the Army. To contact the Army’s implementation team, you may use the certification mailbox at usarmy.pentagon.hqda-as-a-fm.mbx.dod-certification@mail.mil.

About the Authors:
Ms. Ivonne Reid-Borland serves as the Chief of the Army Proponency Office. In this position she is responsible for assisting the Assistant Secretary of the Army (Financial Management & Comptroller) ASA (FM&C) and the Military Deputy for Budget with proponent oversight and management of the BC36 Financial Management and the Comptroller Civilian Career Program (CP-11). She has a B.A. from the University of Wisconsin and an MBA from Aspen University. She is a Certified Defense Financial Manager.

Ms Carol DeZwarte, a senior consultant at LMI Government Consulting in McLean, VA, assists the Assistant Secretary of the Army (Financial Management & Comptroller) ASA (FM&C) with the implementation of the DoD FM Certification Program. She has a B.S. degree from Cornell University and a M.S. from the Georgia Institute of Technology. She also holds a Project Management Professional certificate. RM

Enterprise-wide Competencies & How they Align

FMOnline website - OUSD(C) and Proponency Office Team

What are competencies?

Competencies are a combination of knowledge, skills, abilities, and behaviors that an individual needs to perform work roles or occupational functions successfully. Competencies create a common bond of understanding and a common language for a functional community such as financial management. They are used to clarify the knowledge, skills and attributes needed to perform and achieve desired results. Competencies are also very useful in predicting the future skills that the organization will need.

Why do we need competencies?

The DoD FM Enterprise-wide Competencies will have many benefits. They will serve as a blueprint for the deliberate development of the next generation of the DoD FM workforce. They will help to develop an integrated and standardized FM body of knowledge; create an agile, flexible workforce; develop a high-performing workforce; increase professionalism; and provide a clear roadmap for career development.

What does a competency look like – what is the structure?

The competency is identified by a set of key words and is followed by a definition. Each definition begins with an action verb and identifies a process that impacts a related activity. The competencies have five levels of proficiency or mastery. These proficiency levels begin with an action verb, identify a basic level of knowledge and understanding, increase in complexity, and continuously build or grow from level one to level five.

How are competencies aligned?

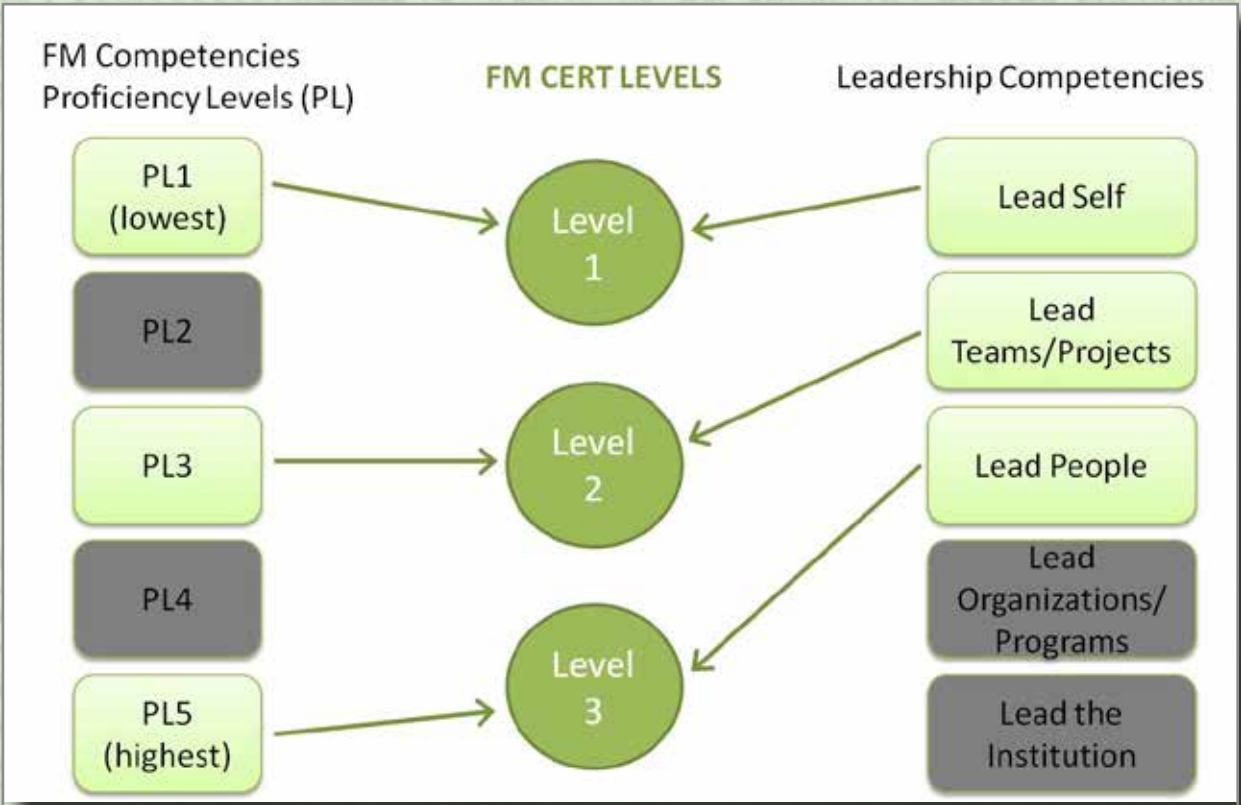
| FM Occupational Series | Competencies |
|------------------------|---|
| 0501 | Financial Management Systems Decision Support Financial Management Analysis Financial Concepts, Policies, and Principles Financial Reporting Financial Stewardship |
| 0503 | Financial Management Systems Decision Support Fundamentals and Operations of Finance Financial Stewardship |
| 0505 | Financial Concepts, Policies, and Principles Decision Support Financial Management & Reporting Analysis Advanced Financial Management Financial Stewardship |
| 0510 | Financial Management Systems Decision Support Accounting Analysis Accounting Concepts, Policies, and Principles Financial Reporting Financial Stewardship |
| 0511 | Audit Concepts, Policies and Principles Audit Planning & Management Decision Support – Audit Execution Audit Reporting Financial Stewardship |
| 0525 | Financial Management Systems Decision Support Accounting Concepts, Policies, and Principles Fundamentals and Operations of Accounting Financial Stewardship |
| 0530 | Financial Management Systems Decision Support Fundamentals and Operations of Finance Financial Stewardship |

| FM Occupational Series | Competencies |
|------------------------|---|
| 0540 | Financial Management Systems Decision Support Accounting Concepts, Policies, and Principles Commercial Pay Concepts, Policies, and Principles Fundamental and Operations of Accounting Financial Stewardship |
| 0544 | Financial Management Systems Decision Support Payroll Concepts, Policies, and Principles Fundamentals and Operations of Military and Civilian Pay Financial Stewardship |
| 0545 | Financial Management Systems Decision Support Payroll Concepts, Policies, and Principles Fundamentals and Operations of Military and Civilian Pay Financial Stewardship |
| 0560 | Financial Management Systems Decision Support Financial Management Analysis Budget Concepts, Policies, and Principles Budget Execution Budget Formulation, Justification and Presentation Financial Stewardship |
| 0561 | Financial Management Systems Decision Support Budget Concepts, Policies, and Principles Fundamentals and Operations of Budget Financial Stewardship |
| 0599 | Financial Management Systems Decision Support Financial Management Analysis Financial Concepts, Policies, and Principles Financial Reporting Financial Stewardship |

Competencies are aligned by occupational series for civilian employees.

We encourage FM employees to read the proficiency level descriptions for each of the competencies that are aligned with a specific occupational series to determine the appropriate competency proficiency level. A description of the FM Occupational Series Competencies is below.

WHAT? CLARIFICATION ON LEVELS



Accounting Analysis

Analyze, evaluate and review accounting data and reports using business tools and applications, and performance metrics to provide recommendations.

- **Level 5** Examines the impact of complex accounting solutions to make controversial decisions, and negotiates with key stakeholders.
- **Level 4** Solves difficult challenges through accounting analysis to determine the proper course of action and provides advice to decision-makers.
- **Level 3** Interprets and evaluates accounting information using a variety of analytical methods to provide recommendations.
- **Level 2** Applies general analytical and evaluation techniques to review accounting data in line with all accounting principles.
- **Level 1** Reviews standard data and reports to ensure their accuracy.

Accounting Concepts, Policies and Principles

Apply federal accounting standards, fiscal law, policies, regulations, principles, standards, internal controls and procedures to financial management activities.

- **Level 5** Interprets and advises others on accounting and financial policies, regulations and principles on new mandates and highly controversial issues having component and DoD-wide impacts.
- **Level 4** Develops accounting and financial guidelines that conform to fiscal requirements, and makes recommendations for improvement or implementation of new policies.
- **Level 3** Examines a variety of accounts, documents, records, related reports and processes to determine performance in accordance with appropriate procedures and regulations.
- **Level 2** Applies knowledge of policies and procedures to ensure adherence to accounting and financial guidelines.

- **Level 1** Uses typical accounting and financial procedures and practices that apply to most situations.

Advanced Financial Management

Develop, monitor, interpret, and report standardized processes/operations to ensure transparency and compliance with financial statutory, regulatory, and leadership guidance with the intent of promoting effectiveness and accountability.

- **Level 5** Advises internal and external stakeholders and Congressional representatives on Department-wide financial processes/operations to ensure financial integrity.
- **Level 4** Oversees and manages all aspects of the financial process on behalf of a Component or major organization to ensure financial accountability.
- **Level 3** Interprets and reports the results of the financial processes to ensure consistency with Department-wide goals and strategic initiatives.
- **Level 2** Monitors current financial processes to ensure that spending programs are affordable and sustainable over time.
- **Level 1** Develops and utilizes financial processes and resources to ensure effectiveness and accountability.

Audit Concepts, Policies and Principles

Apply the Federal Acquisition Regulation (FAR), Generally Accepted Government Auditing Standards (GAGAS), Generally Accepted Auditing Standards (GAAS), fiscal law, internal controls, policies, regulations, principles, standards and procedures governing audit activities.

- **Level 5** Interprets and advises others on auditing and accounting policies, regulations and principles on new mandates and highly controversial issues having component and DoD-wide impacts.

- **Level 4** Develops audit guidelines that conform to Generally Accepted Government Auditing Standards (GAGAS) and Generally Accepted Auditing Standards (GAAS) and makes recommendations for improvement or implementation of new policies.
- **Level 3** Analyzes a variety of documents, records and processes to determine performance in accordance with appropriate procedures and regulations.
- **Level 2** Applies knowledge of policies and procedures to ensure adherence to auditing and accounting guidelines.
- **Level 1** Uses typical audit procedures and practices that apply to most situations.

Audit Planning and Management

Evaluates audit programs to ensure an appropriate risk-based audit approach, monitors audit progress and reviews working papers and audit reports to ensure audits are properly documented and accomplished in accordance with Generally Accepted Government Auditing Standards (GAGAS) and Generally Accepted Auditing Standards (GAAS).

- **Level 5** Leads and directs strategic audit planning efforts at the Component or major organization level.
- **Level 4** Oversees and manages all aspects of the audit process on behalf of a Component or major organization to ensure integrity and accountability.
- **Level 3** Interprets and reports the results of the audit processes to ensure consistency with Department-wide goals and strategic initiatives.
- **Level 2** Monitors current audit processes to ensure compliance with applicable auditing standards and regulations.
- **Level 1** Develops and utilizes audit processes to improve organizational efficiency and effectiveness.

Audit Reporting

Analyzes, reconciles and prepares audit information to produce required audit reports, statements and other documentation in accordance with Generally Accepted Government Auditing Standards (GAGAS) or Generally Accepted Auditing Standards (GAAS).

- **Level 5** Collaborates with senior leadership to address complex and/or controversial findings and recommendations identified in audit reports, statements or other documentation.
- **Level 4** Completes and reviews audit reports, statements or other documentation to ensure compliance with audit reporting standards.
- **Level 3** Prepares significant portions of audit reports, statements or other documentation to meet audit reporting standards.
- **Level 2** Drafts sections of audit reports, statements or other documentation to support audit findings.
- **Level 1** Summarizes information related to audit findings to identify condition, criteria, cause and effect to communicate potential concerns.

Budget Concepts, Policies and Principles

Apply the DoD Planning, Programming, Budgeting and Execution (PPBE), fiscal law, policies, regulations, principles, standards and procedures to financial management activities.

- **Level 5** Interprets and advises others on financial policies, regulations and principles on new mandates and highly controversial issues having component and DoD-wide impacts.
- **Level 4** Develops budget and financial guidelines that conform to fiscal requirements, and makes recommendations regarding the budget process or financial operations.
- **Level 3** Examines a variety of program plans and funding to determine performance in accordance with appropriate procedures, regulations and law.
- **Level 2** Applies knowledge of policies and

procedures to ensure adherence to budget and financial guidelines.

- **Level 1** Utilizes budget and financial procedures and practices that apply to most situations.

Budget Execution

Manage budget requirements by allocating, monitoring and analyzing budgets in compliance with statutory/regulatory guidance.

- **Level 5** Manages budgetary guidelines within the organization and develops and recommends appropriate strategies.
- **Level 4** Implements execution plans and monitors and recommends adjustments to ensure compliance with total obligation authority.
- **Level 3** Interprets and evaluates budget execution for compliance with fiscal law and guidance.
- **Level 2** Develops execution reports and monitors status of funds to track organization's budget, operations and processes.
- **Level 1** Applies basic knowledge of budget principles to complete budgeting transactions.

Budget Formulation, Justification and Presentation

Manage budget requirements by forecasting, developing and justifying budgets in compliance with statutory/regulatory guidance.

- **Level 5** Oversees and ensures budget compliance, consolidates, defends, presents, provides guidance and resolves conflicts.
- **Level 4** Formulates budget, develops justifications and presents to stakeholders for feedback.
- **Level 3** Interprets policies, assesses trends, reviews, coordinates and integrates the formulation and preparation of budget exhibits and justification materials.
- **Level 2** Coordinates budget inputs and gathers justifications.

- **Level 1** Applies basic knowledge of budget principles to assist in planning.

Commercial Pay Concepts, Policies and Principles

Apply commercial pay legislation, administrative and regulatory requirements, laws and policies governing commercial pay activities and processes.

- **Level 5** Formulates guidance to others on handling new or changing work processes applying the current financial policies and procedures.
- **Level 4** Researches transactions for validity using knowledge of the interrelationship between the appropriations and the various control and subsidiary accounts and the impacts of policies and laws on the various financial transactions.
- **Level 3** Completes a variety of transactions by applying knowledge of policies, procedures and regulations.
- **Level 2** Ensures accuracy of recurring transactions through knowledge of policies, procedures and regulations.
- **Level 1** Performs routine commercial pay tasks requiring a basic knowledge of commonly used accounting, budget or other financial management procedures.

Decision Support

Perform value-added financial, accounting or economic analysis to make informed decisions that better utilize resources and improve mission effectiveness.

- **Level 5** Formulates solutions based on the recommendations to improve mission effectiveness.
- **Level 4** Develops and evaluates alternatives and interventions that are results of the analysis to provide valued recommendations.
- **Level 3** Analyzes results of the financial, accounting and economic analysis to determine possible outcomes.

- **Level 2** Interprets the data of financial, accounting and economic analysis to prepare for decision making.
- **Level 1** Obtains knowledge of financial, accounting and economic analysis to assist with the decision making process.

Decision Support - Audit Execution

Conducts audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) or Generally Accepted Auditing Standards (GAAS) to provide value-added recommendations that enable better utilization of resources and improvement of mission effectiveness.

- **Level 5** Examines the impact of complex and/or controversial audit results and coordinates recommendations with key stakeholders.
- **Level 4** Solves difficult challenges through audit analyses to determine the proper courses of action and provides recommendations to decision-makers.
- **Level 3** Evaluates the accuracy and completeness of audit evidence and analyses to determine whether enough appropriate evidence exists to address the audit objectives and support the findings and conclusions.
- **Level 2** Applies appropriate analytical and evaluation techniques to reach conclusions and develop recommendations.
- **Level 1** Prepares working papers to document audit evidence obtained through interviews, observations, and documentation.

Financial Concepts, Policies and Principles

Apply fiscal law, policies, regulations, principles, standards and procedures to financial management activities.

- **Level 5** Interprets and advises others on financial policies, regulations and principles on new mandates and highly controversial issues having component and DoD-wide impacts.

- **Level 4** Develops financial techniques and approaches that conform to fiscal requirements, and makes recommendations for improvement or implementation of new policies.
- **Level 3** Examines a variety of documents, records, and related reports, and processes, to determine performance in accordance with appropriate procedures and regulations.
- **Level 2** Applies knowledge of policies and procedures to ensure adherence to financial guidelines.
- **Level 1** Uses typical financial procedures and practices that apply to most situations.

Financial Management Analysis

Analyze, evaluate and review budget and program issues and financial data and reports using business tools and applications, cost and economic analysis, and performance metrics to provide recommendations.

- **Level 5** Examines the impact of complex financial management solutions to make controversial decisions, and negotiate with key stakeholders.
- **Level 4** Solves difficult challenges through financial analysis to determine the proper course of action and provides advice to decision-makers.
- **Level 3** Interprets and evaluates financial information using a variety of analytical methods to provide recommendations.
- **Level 2** Applies general analytical and evaluation techniques to review financial data.
- **Level 1** Reviews standard data and reports to ensure their accuracy.

Financial Management and Reporting Analysis

Apply financial analysis, forecasting and planning methods, techniques and products sufficient to ensure financial aspects of command forecasts, reports, plans and strategies are consistent with DoD-wide goals and strategic initiatives.

- **Level 5** Designs and adapts financial management processes to changing business practices.
- **Level 4** Assesses the analytical components of recommendations for decision-making.
- **Level 3** Resolves complex issues, identifies options, and negotiates with internal and external stakeholders for implementation.
- **Level 2** Briefs senior leadership on financial positions based on financial statements and supplemental reports; explains corrective action to audit findings and describes future actions.
- **Level 1** Develops and implements financial management goals and objectives of the strategic plan; collaborates and coordinates with functional components; and reports performance to senior leadership.

Financial Management Systems

Utilize integrated federal financial management systems and sub-systems to extract data, identify and resolve system problems, and maintain data integrity.

- **Level 5** Identifies emerging trends for use with automated financial management systems to improve operations, customer service and ensure system compliance.
- **Level 4** Identifies functional processes, requirements or interfaces. Analyzes and resolves problems and authorizes enhancements to support financial management functions.
- **Level 3** Identifies system problems, extracts ad hoc reports, recommends enhancements, and initiates system change requests.
- **Level 2** Inputs and extracts data and creates recurring reports to maintain financial integrity.
- **Level 1** Acquires the ability to use and obtain basic information from financial management systems.

Financial Reporting

Prepare, review and reconcile financial statements and financial reports to meet reporting requirements and to support management decisions.

- **Level 5** Briefs senior leadership on financial business operations based on financial statements and/or reports.
- **Level 4** Summarizes information related to the financial statements and/or reports, and recommends improvement options.
- **Level 3** Reviews and reconciles the financial statements and/or reports to ensure accuracy and completeness.
- **Level 2** Prepares and/or queries financial statements and/or reports to meet the requirements as specified in the DoD FMR.
- **Level 1** Obtains data from financial management systems to acquire a basic knowledge of the financial statements and/or reports.

Financial Stewardship

Manage, allocate and monitor financial resources in compliance with laws, regulations, and policies, with sufficient transparency and appropriate internal controls to ensure these resources are efficiently applied to meet organizational goals and objectives, while considering the Federal Government's fiduciary duty to the Nation.

- **Level 5** Manages and monitors all aspects of the financial process on behalf of a Component or major organization to ensure compliance with laws, regulations, and policies, and efficient use of resources to meet organizational goals and objectives.
- **Level 4** Interprets, analyzes and advises others on financial policies, regulations and procedures to ensure compliance with laws, regulations, and policies, and efficient use of resources to meet organizational goals and objectives.
- **Level 3** Allocates funds within approved guidelines and uses appropriate finance and accounting procedures to ensure compliance with

laws, regulations, and policies, and efficient use of resources to meet organizational goals and objectives.

- **Level 2** Applies knowledge of policies and procedures to ensure compliance with laws, regulations, and policies, and efficient use of resources to meet organizational goals and objectives.
- **Level 1** Performs and documents transactions and monitors records in compliance with laws, regulations, and policies to meet organizational goals and objectives.

Fundamentals and Operations of Accounting

Research and analyze information related to accounting processes to ensure completeness and accuracy of accounting transactions.

- **Level 5** Identifies checks and balances of transactions and procedures that ensure data integrity and regulatory compliance to include negotiability, validity, and accuracy in the processing, auditing and certifying of accounting transactions.
- **Level 4** Examines non-routine financial management documentation to ensure accuracy and completeness of accounting transactions and accounts and identifies potential solutions for inaccurate or incomplete entries.
- **Level 3** Researches, organizes and reconciles relevant information from accounts, systems and reports using various standardized procedures.
- **Level 2** Extracts, records and balances basic information from routine or recurring reports using standardized procedures.
- **Level 1** Obtains basic data from routine or recurring reports using standardized procedures.

Fundamentals and Operations of Budget

Research and analyze information related to the federal budget process to support budget formulation and execution.

- **Level 5** Provides some analysis and makes recommendations, on exceptionally difficult information from reports, systems and accounts

using various standardized procedures under strict time constraints.

- **Level 4** Examines and reconciles complex transactions from budget information and systems using various standardized procedures.
- **Level 3** Researches and organizes relevant budget information and systems using various standardized procedures.
- **Level 2** Extracts, records and balances basic information from financial management systems.
- **Level 1** Obtains and inputs basic data utilizing financial management systems.

Fundamentals and Operations of Finance

Research and analyze information related to accounting, auditing, budgeting or other financial management activities to ensure the accuracy of transactions.

- **Level 5** Applies knowledge of financial management policies and procedures to process non-recurring transactions and uses interpersonal skills to respond to customer inquiries.
- **Level 4** Applies established procedures to determine and coordinate actions necessary to resolve non-recurring situations.
- **Level 3** Initiates actions to locate, extract, adjust and compile financial data to support the financial management function.
- **Level 2** Gathers a variety of standard reports and data from various systems to support the financial management operational areas.
- **Level 1** Applies knowledge of commonly used financial management procedures and techniques to perform routine and repetitive clerical tasks.

Fundamentals and Operations of Military and Civilian Pay

Research and analyze legislative and regulatory guidance related to entitlements to ensure proper payments.

- **Level 5** Resolves difficult reconciliations

requiring an analysis of precedent setting cases and account updates in pay systems. Analyzes discrepancies, proves the accuracy of adjusted accounts, and recommends actions to prevent recurrence of discrepancies.

- **Level 4** Evaluates complex pay data, performs extensive reconciling of pay accounts, provides explanations, develops and interprets comparative data and identifies significant changes.
- **Level 3** Researches historical pay accounts or contacts customer on certain transactions before making input into automated system and performs reviews for accuracy.
- **Level 2** Examines source documents to verify accuracy, completeness and mathematics of data prior to processing. Advises lead technician/supervisor of recurring, extraordinary or unusual situations/problems.
- **Level 1** Processes and corrects routine information using well-established, clear-cut procedures and/or knowledge of simple procedures.

Payroll Concepts, Policies and Principles

Apply military and civilian pay legislation, administrative and regulatory requirements, laws and policies governing military and civilian pay activities and processes.

- **Level 5** Resolves complex pay and allowance cases involving substantial reconstruction of pay accounts and provides guidance and assists other technicians with techniques to correct and process inputs.
- **Level 4** Applies knowledge of pay regulations to process resolution of complicated cases.
- **Level 3** Reviews pay authorization documents, determines and processes entitlements, identifies and corrects rejected actions.
- **Level 2** Processes standardized pay actions to establish or update accounts and correct discrepancies.
- **Level 1** Processes routine financial and accounting transactions to ensure pay integrity.

How Do Courses Actually Align?

Army has aligned current and past FM and Leadership courses to the competencies in LMS. The following illustration represents the Army Comptroller Course (ACC) and how it aligns to competencies.

Army Comptroller Course (ACC)

Course description: FMF1282 - The purpose of the Army Comptroller Course (ACC) is to provide a basic multi-disciplined financial and resource management (RM) overview to DoD military & civilian personnel newly assigned to the Comptroller Career field and to other personnel without a multi-disciplined background. The course blends current DoD/US Army management and the latest in academic management techniques. ACC provides graduates the ability to operate within the current environment and gives them the skills necessary to be more effective and efficient.

Provider: Syracuse

Course Length: 140 hours

Course Level: Entry

Credit Type: CPE: 120

Delivery Method: Classroom

Course Location: Syracuse University

Target Audience: Military: Officer: BC 36 CPT-MAJ; Enlisted: MOS 36 SFC and above. SSG with waiver. Civilian: Comptroller Civilian Career Program (CP11), journey-level civilian careerists GS 9 and above, DA Interns and Manpower &Force Management (CP26).

Eligibility Restrictions: See US Army Comptroller Proponency website: <http://asafm.army.mil/offices/office.aspx?officecode=1800>

Prerequisites: See US Army Comptroller Proponency website: <http://asafm.army.mil/offices/office.aspx?officecode=1800>

FM Subject Area: Accounting, Auditing, Budgeting, Cost Analysis, Decision Support, Fiscal Law

Learning Objectives: The course is divided into four general learning objectives with learning accomplished by lectures, discussion groups, group projects, guest speakers, and simulations.

The four learning objectives are:

- 1) Understanding the Financial/Resource Management Environment
- 2) Understanding Financial Management,
- 3) Understanding Resource Management
- 4) Process Integration.

How to Enroll: See US Army Comptroller Proponency website: <http://asafm.army.mil/offices/office.aspx?officecode=1800>

Site Link: <http://asafm.army.mil/offices/office.aspx?officecode=1800>

POC Name: US Army Comptroller Proponency Office

POC Email: usarmy.pentagon.hqda-asa-fm.mbx.proponencymailbox@mail.mil

POC Address: Comptroller Proponency Office, ATTN: SAFM-PO (3E341), 109 US Army Pentagon, Washington DC 20310-0109

| Aligned FM Competencies: | Proficiency Level | Hours |
|--|-------------------|-------|
| Decision Support | 3 | 8 |
| Decision Support | 5 | 5 |
| Fundamentals and Operations of Finance | 3 | 5 |
| Financial Concepts, Policies and Principles | 3 | 10 |
| Financial Management Analysis | 3 | 10 |
| Advanced Financial Management | 5 | 5 |
| Fundamentals and Operations of Budget | 1 | 6 |
| Fundamentals and Operations of Budget | 3 | 6 |
| Budget Concepts, Policies and Principles | 5 | 5 |
| Budget Concepts, Policies and Principles | 3 | 10 |
| Budget Formulation, Justification and Presentation | 5 | 5 |
| Budget Formulation, Justification and Presentation | 3 | 9 |
| Budget Execution | 3 | 4 |
| Budget Execution | 5 | 5 |
| Financial Management Systems (Narrowed) | 3 | 1 |
| Financial Management Systems (Narrowed) | 1 | 4 |

How Do I Get Started?

By: Maureen Stratford

Below is a practical guide to successfully find and match courses to competencies to achieve FM certification.

FM Online

1. Become familiar with FM Online, <https://fmonline.ousdc.osd.mil/>, Job Aids, Videos and the FM Online FAQ document. Start with the Orientation Training video at the FM Online > DoD FM Certification Program link.
2. View the video “Practical Exercise” to understand course requirements and the process.

Learning History Worksheet

3. Download the Learning History Worksheet for your certification level. Find it at FM Online > DoD FM LMS > Forms.
4. Determine your primary/alternate tracks. Once you choose your track(s), you may want to remove the other tracks from your Learning History Worksheet to avoid confusion.
5. When mapping your previous training to requirements, use your most recent relevant training to start your worksheet (past 5 years or so).

FM myLearn

6. Find your courses in FM myLearn.
7. Use tabs at the top to find active DoD courses, inactive DoD courses, Federal non-DoD courses and commercial courses.
8. Use tabs on the left to filter selections.
9. The Substitution tab will select courses that satisfy requirements for “Other Required Courses.” Use 201 courses for certification level 2, and 301 courses for level 3.

10. At the bottom of each course page the competencies and proficiency levels for which the course provides hours are provided. Others may not be substituted.

Web Based Courses

11. To quickly fill competency gaps, take OSD web based courses (e.g., Fiscal Law 201).
12. Other web based courses are at FM myLearn > Delivery Method > Web Based Training.

Academic Courses

13. If you have an academic course needed to satisfy a competency, use the academic matrices at FM Online > FM myLearn > Academic. On the matrix page for your competency find a course title in the far right column that is similar to or matches yours.
14. Remember, your S1 must approve your course.

Courses not in FM myLearn or in the Academic Matrices

15. If you have taken a course that you need to fill a gap, and it is not in FM myLearn or the Academic Matrices, you may submit the course(s) to SAFM-PO for alignment and inclusion in the system. Note - it is not necessary, nor desirable, to align or get credit for every course taken. Follow this 4-step process found also in FAQ 3 (FM Online > DoD FM Certification Program > FAQ link) under Education/Training/ Experience:
 - 1) Fill in the Course Submission Template at FM Online > DoD FM LMS > Forms. Sheet2 is for Academic Courses.
 - 2) Send the template to your Course Manager for review with the course syllabus (including name of education/ training institution, course title, course description, learning objectives, course hours, CPE, location, date, and target audience.)
 - 3) If the course is approved, the Course Manager will align the competencies and proficiency levels, and submit it to the Governing Body for review.
 - 4) If the Governing Body approves the course, it will appear in FM myLearn and later in the LMS.



- 16. If you need an academic course to fill a competency gap not listed in the academic matrix, submit the course following the four-step process outlined above.
- 17. Provide your Learning History Worksheet indicating gaps your course would satisfy.

Documentation

- 18. Documents acceptable to prove completion of training are (in order of precedence):
 - a. Certificate/Diploma.
 - b. Transcripts.
 - c. Academic Evaluation Report (DA Form 1059).
 - d. Army Training Requirements and Resources System (ATRRS) Record.
 - e. Officer/Enlisted/Civilian Record Brief (ORB/ERB/CRB).
 - f. Screen snapshot from officially-updated Army or DoD training database showing your name, the title of the course, and your date of course completion.
 - g. Memorandum for Record (MFR) – a last resort.

Hints

- 1. FMers need only satisfy the requirements of their certification level.
- 2. Map as many courses as possible from your Learning History Worksheet before submitting courses for alignment in FM myLearn.
- 3. Only align courses which add value to the FM Certification program.
- 4. If you pursue a course alignment, provide the course syllabus and your Learning History Worksheet indicating which competency gaps it would satisfy.

Job Aids to guide you through the Academic Matrix:

- How to Use the Academic Alignment Matrix <https://fmonline.ousdc.osd.mil/docs/LMS/JobAids.aspx>

About the Author:
Maureen Stratford, a consultant at LMI Government Consulting in McLean, VA, assists the Assistant Secretary of the Army (Financial Management & Comptroller) ASA (FM&C) with the implementation of the DoD FM Certification Program. She has a B.S. degree from the University of Maryland and an MBA from George Washington University. She is also a Certified Government Financial Manager (CGFM) and Project Management Professional (PMP). **RM**



FINANCIAL MANAGEMENT - Test Based Certifications

By: Propensity Office Team

Certification is the formal recognition of specialized knowledge, skills and experience. Professional certifications are earned through challenging examinations, education, and experience. Army Financial Managers are encouraged to obtain and maintain a professional financial management certification. The DoD FM Certification Program recommends a test based certification for Levels 2 and 3.

The National Defense Authorization Act for FY 2002 provided the Office of the Secretary of Defense Comptroller (OSD(C)) the authority to pay for and support professional certification and credential standards. OSD(C) has financed the payment of examinations that lead to financial management-related professional certifications and associated renewal fees. Presently, the Department has identified 20 professional certifications for financial management personnel.

The following list of approved certifications all have unique requirements for qualifying, testing and maintaining the certification.

1. Accredited Business Accountant (ABA)

Accredited Business Accountant (ABA) is an accounting credential that demonstrates to clients, potential clients and employers that the credential holder has a thorough knowledge and proficiency in financial accounting, financial reporting, financial statement preparation, taxation, managerial accounting, business law, and ethics

for small- to medium-sized businesses. It is sponsored by the Accreditation Council for Accountancy and Taxation.

Additional information on the ABA credential can be found from: <http://www.acatcredentials.org/ACAT/ACATCredentials/AccreditedBusinessAccountantAdvisorABA/>

2. Accredited in Business Valuation (ABV)

The American Institute of Certified Public Accountants (AICPA) established the Accredited in Business Valuation (ABV) for CPAs who specialize in business valuation. The ABV credential is granted exclusively to CPAs who demonstrate considerable expertise in forensic accounting through their knowledge, skills, and experience.

Additional information on the ABV credential can be found from:

<http://www.aicpa.org/ABV>

3. Certified Accounts Payable Professional (CAPP)

The International Accounts Payable Professionals (IAPP) sponsors the Certified Accounts Payable Professional (CAPP) certification program. The program provides a unique distinction for professionals who exhibit expertise in the Accounts Payable (AP) discipline – by allowing the highest achievers to demonstrate their expansive knowledge base of skills, and be recognized for those abilities.

Additional information on the CAPP certification can be found from: <http://www.iappnet.org>

4. Certified Business Manager (CBM)

The Certified Business Manager (CBM) is a masters-level professional certification based on a Masters of Business Administration (MBA) curriculum. It is sponsored by the Association of Professionals in Business Management





and includes a standardized exam based on the topics covered in the majority of MBA programs.

Additional information on the CBM certification can be found from: <http://www.apbm.org>

5. Certified Cost Consultant (CCC)

The Association for the Advancement of Cost Engineering (AACE) sponsors the Certified Cost Consultant (CCC) program. This program encompasses all areas of Total Cost Management and distinguishes those who have the knowledge and skills that impact the bottom line of all transactions.

Additional information on the CCC certification can be found from: <http://www.aacei.org>

6. Certified Cost Estimator/Analyst (CCE/A)

The Society of Cost Estimating and Analysis’ (SCEA) Certified Cost Estimator/Analyst (CCE/A) program provides a professional certification to those who demonstrate mastery of basic cost estimating and analysis concepts and methods.

Details on the CCE/A certification can be found from: <http://www.sceaonline.org>

7. Certified Defense Financial Manager (CDFM)

The Certified Defense Financial Manager (CDFM) program is sponsored by the American Society of Military Comptrollers (ASMC). The program focus is a wide spectrum of financial management topics, including DoD (rather than Service-specific) financial management policies and procedures. The program is designed for the federal government financial management workforce, including military members at all grade levels and all financial disciplines.

Additional information can be obtained from: <http://www.asmconline.org>

8. Certified in Financial Forensics (CFF)

The American Institute of Certified Public Accountants (AICPA) established the Certified in Financial Forensics (CFF) for CPAs who specialize in forensic accounting.

The CFF credential is granted exclusively to CPAs who demonstrate considerable expertise in forensic accounting through their knowledge, skills, and experience. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of service areas, including: bankruptcy, insolvency and reorganization; computer forensic analysis; economic damages calculations; family law; fraud prevention, detection and response; financial statement misrepresentation; and valuations.

Additional information can be found from: <http://www.aicpa.org/CFF>

9. Certified Forensic Accountant (Cr.FA)

The Cr.FA program is sponsored by the American College of Forensic Examiners International. The Cr.FA helps to distinguish designees in terms of experience, knowledge, competence, and prestige.

Applicants must currently hold the Certified Public Accountant (CPA) designation and must be registered with their State Board of Accountancy. The applicant must also have a minimum of a Bachelor’s Degree, 3 Professional References, and a forensic accounting background.

Additional information on the CR.FA credential can be found from: http://www.acfei.com/forensic_certifications/crfa

10. Certified Fraud Examiner (CFE)

The Certified Fraud Examiner (CFE) credential recognizes your knowledge and expertise as an anti-fraud professional and broadcasts the value you bring to your current position and future employment opportunities. By earning the CFE, you demonstrate professional competency and commitment, distinguish yourself from your non-certified colleagues, and gain professional visibility and credibility with your employer.

Additional information on the CFE certification can be found from: <http://www.acfe.com>



11. Certified Government Audit Professional (CGAP)

The Institute of Internal Auditors sponsors the Certified Government Auditing Professional (CGAP). CGAP is a specialty certification designed for auditors working in the public sector at all levels and prepares the holder for the many auditing challenges of the government perspective. The certificate program focuses on the internal auditor’s role in strengthening accountability to the public and improving government services.

For further information on the CGAP can be obtained from: <http://www.theiia.org>

12. Certified Government Financial Manager (CGFM)

The Certified Government Financial Manager (CGFM) program is sponsored by the Association of Government Accountants (AGA) Professional Certification Board. The CGFM covers the whole field of government financial management - federal, state and local. The foundation of the CGFM is the requirement for Education, Experience and Examination. Building on this foundation is a Code of Ethics and required Continuing Professional Education (CPE).

Additional information can be obtained from: <http://www.agacgfm.org>

13. Certified Information Systems Auditor (CISA)

The Certified Information Systems Auditor (CISA) program is sponsored by the Information Systems Audit and Control Association (ISACA). The CISA designation is awarded to those individuals with an interest in information systems auditing, control, and security.

Additional information can be obtained from: <http://www.isaca.org>

14. Certified Internal Auditor (CIA)

The CIA program, sponsored by the Institute of Internal Auditors (IIA), provides the base from which internal auditors can seek professional recognition and career direction. Certification requirements include education, experience, ethics, and an examination.

Additional information can be obtained from: <http://www.theiia.org>

15. Certified Management Accountant (CMA)

The Institute of Management Accountants (IMA) administers the Certified Management Accountant (CMA) program. To become a CMA, candidates must meet specific education and experience requirements and pass an examination.

Additional information can be obtained from: <http://www.imanet.org>

16. Certified Payroll Professional (CPP)

The Certified Payroll Professional (CPP) designation is an exam-based payroll certification sponsored by American Payroll Association. The CPP designation indicates that an individual has the experience and skills necessary to provide strategic payroll management and support to facilitate a company’s overall business goals. To become a CPP, candidates must meet specific experience requirements, have completed a series of courses and pass an examination.

Additional information can be obtained from: <http://www.americanpayroll.org/certification/certification-cppinfo/>

17. Certified Public Accountant (CPA)

The Certified Public Accountant (CPA) certification process is designed to assess professional competence and includes adequate technical knowledge, the ability to apply such knowledge skillfully with good judgment, and an understanding of professional responsibility. These certificates are issued by all states to protect residents of those states.

Additional information can be obtained from each state’s Board of Accountancy or The American Institute of Certified Public Accountants (AICPA): <http://www.aicpa.org>

18. Certified Quality Auditor (CQA)

The Certified Quality Auditor (CQA) certification program is sponsored by the American Society for Quality (ASQ). CQA professionals understand the standards and principles of auditing and the auditing techniques of examining, questioning, evaluating and reporting to determine a quality system’s adequacy and deficiencies. They analyze all elements of a quality system and judge its degree of adherence to the criteria of industrial management and quality evaluation and control systems.

Details on the CQA are found at: <http://www.asq.org/certification/quality-auditor/index.html>

19. Certified Treasury Professional (CTP)

The Certified Treasury Professional (CTP) certification is sponsored by the Association for Financial Professionals (AFP). The CTP credential signifies that one has

demonstrated the knowledge and skills required to effectively execute critical functions related to corporate liquidity, capital and risk management.

Details on the CTP are found at: <http://www.afponline.org/pub/cert/ctp/html>

20. Forensic Certified Public Accountant (FCPA)

The Forensic CPA Society sponsors the Forensic Certified Public Accountant (FCPA) certification program. The FCPA certification stands for and the use of the designation tells the public and the business community that the holder has met certain testing and experience guidelines and is not only a CPA (Certified Public Accountant), but has been certified as a forensic accountant. **RM**

Details on the FCPA are found at: <http://www.fcpas.org>

Need Reimbursement for Initial or renewal of a test based professional certification?

Contact your CP-11 Civilian Junior Executive Coucil (CJEC) member for details

Or

HQDA Proponency Office at:

usarmy.pentagon.hqda-asf-fm.mbx.proponency-mailbox@mail.mil

A MILITARY Perspective

By Captain Johannes Geist



Reflections on the Financial Management Captains’ Career Course

As I reflect on attending the Financial Management Captains’ Career Course (FMCCC) from July through December of 2013, the experience ultimately magnifies three thoughts:

- 1) The guiding role of doctrine
- 2) The support the Military Decision Making Process (MDMP) provides mission command
- 3) How different vantages create complete sight pictures.

A thought looming may be that those are austere key learning points for a financial management course, but rest assured that dedicated financial management segments prevailed eight of the 21 weeks. The course competencies were aligned in a way that fulfills the requirements of the recently introduced Department of Defense Financial Management Certification for Level II. More broadly, FMCCC aims at the target of refining the abilities of promotable Lieutenants and Captains prior to assuming roles as Commanders or Staff Officers. For those attending that already completed assignments as Commanders or Staff Officers, the course often revalidates the guiding principles of those two roles. The course content stems from the Mid-Grade Learning Continuum 2015, which standardizes common core instruction across all Army Competitive Category branches in order to create a common operating picture.¹

Optic 1: Doctrine

The fifty meter target revealed that in 2011 the Army began revamping doctrine in two ways. The first involved a switch from Full Spectrum Operations to Unified Land Operations. The second introduced the moniker of Army Doctrine 2015, which immensely slims the doctrinal library from the current stock of 625² volumes to 15 “foundational manuals”³. These manuals are called Army Doctrine Publications (ADPs), compressed to “only about 10 pages in length”⁴ and are paired with a counterpart Army Doctrine Reference Publication (ADRP) to explain subjects in greater detail. The best part of Doctrine 2015 is that every ADP starts out with a logic map that allows a more rapid understanding of the overall topic. The FMCCC required substantial reading, but fortunately the concise manuals made the amount considerably less than it would have under the old system. Doctrinal competency is important since “doctrine establishes the Army’s view of the nature of operations, the fundamentals by which Army forces conduct operations, and the methods by which commanders exercise mission command.”⁴ The Army is a complex organization and to successfully hit its targets a calibrated doctrinal optic is needed.

Gazing at the 150 meter target, the Financial Management Corps calibrated Field Manual 1-06, Financial Management Operations six months prior to the release of ADP 3-0, Unified Land Operations. The update reflected the mission command warfighting function, which supersedes the smaller scope of command and control.



Using the improved range, the “mission command warfighting function tasks define what commanders and staffs do to integrate the other warfighting functions.”⁵ Those other warfighting functions include “movement and maneuver, intelligence, fires, sustainment, and

protection.”⁶ (figure 1) Sustainment harnesses the combat power of financial management and Field Manual 1-06 establishes how financial managers operate within the sustainment warfighting function (see figure 2). Since funding must flow all the way from the top to the bottom and left to right (figure 3), financial managers must be embedded at the strategic, operational, and tactical levels to maintain awareness of the true needs of the requirement owners and manage available resources especially in fiscally constrained times. A positive development towards improving the connection to the tactical level warfighter and sustainer is the recent introduction of a Brigade S-8. The implanted presence of financial managers at this level offers the ability to further take proactive measures for proper planning, programming, budgeting, and executing and the augmented ability to advocate sound financial management practices. Recognizing the addition of that staff asset to the commander prepares the discussion for utilization of the next optic.

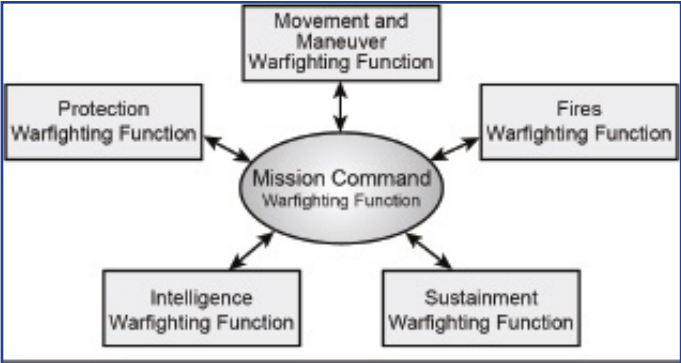


Figure 1: Figure 3-1, Integration through the mission command warfighting function, ADRP 6-0, Mission Command

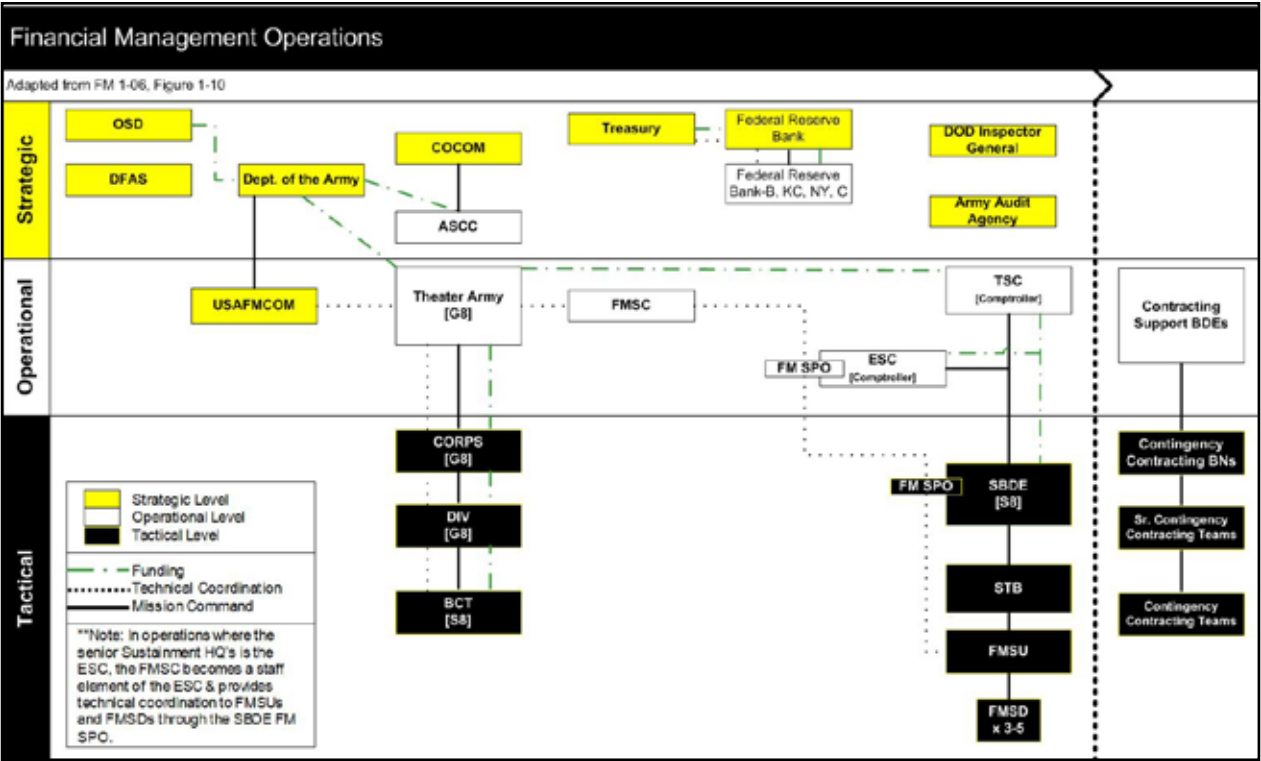


Figure 2: Financial Management relationships in context of the strategic, operational, and tactical levels adapted from Figure 1-10, Financial Management Operations, Field Manual 1-06, Financial Management Operations

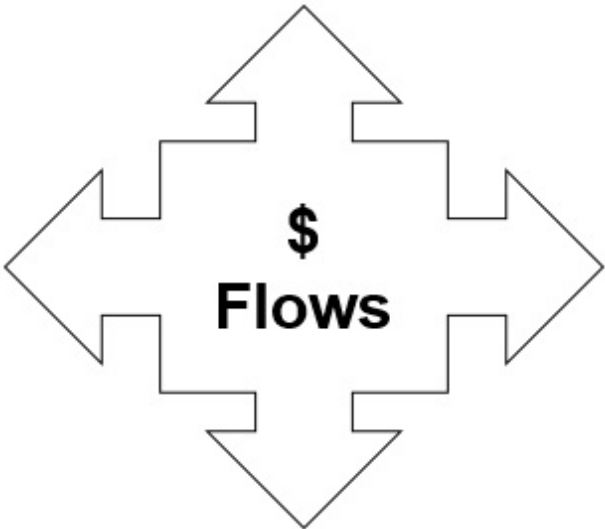


Figure 3: Ubiquity for the need of funding

Optic 2: Mission Command & MDMP

While the shift of fire to mission command cannot be overlooked under Unified Land Operations, the foundation still remains in the time tested MDMP (see figure 4). Whether fully utilized or abbreviated, the MDMP is “an iterative planning methodology that integrates the activities of the commander, staff, subordinate headquarters, and other partners to understand the situation and mission; develop and compare courses of action; decide on a course of action that best accomplishes the mission; and produce[s] an operation plan or order for execution”⁷. It may be contended that the MDMP stands as a cumbersome way to solve a problem, but key facts, assumptions, and constraints can easily be missed when a systematic collaboration process is not followed. Each viewpoint should take part in the planning and preparation. The MDMP serves the role of combining diverse perspectives and functions into a framework that includes all the pertinent ideas to best accomplish the mission. The perspectives of each of the warfighting functions enhances the commander’s ability to “drive the operations process through their activities of understanding, visualizing, describing, directing, leading, and assessing operations”⁸ (See Figure 5). With that in mind, the addition of a financial manager to brigade staffs fills a considerable gap in the sustainment warfighting function component at that echelon.

| Key inputs | Steps | Key outputs |
|--|--|--|
| Higher headquarters' plan or order or a new mission anticipated by the commander | Step 1: Receipt of Mission | Commander's initial guidance Initial allocation of time |
| Higher headquarters' plan or order | Step 2: Mission Analysis | Problem statement Mission statement Initial commander's intent Initial planning guidance Initial COAs and EEFs Updated IPB and running estimates Assumptions |
| Higher headquarters' knowledge and intelligence products Knowledge products from other organizations Design concept (if developed) | Step 3: Course of Action (COA) Development | COA statements and sketches Tentative task organization Broad concept of operations Revised planning guidance Updated assumptions |
| Mission statement Initial commander's intent, planning guidance, COAs, and EEFs Updated IPB and running estimates Assumptions | Step 4: COA Analysis (War Game) | Refined COAs Potential decision points War-game results Initial assessment measures Updated assumptions |
| Updated running estimates Revised planning guidance COA statements and sketches Updated assumptions | Step 5: COA Comparison | Evaluated COAs Recommended COAs Updated running estimates Updated assumptions |
| Updated running estimates Refined COAs Evaluation criteria War-game results Updated assumptions | Step 6: COA Approval | Commander selected COA and any modifications Refined commander's intent, COAs, and EEFs Updated assumptions |
| Updated running estimates Evaluated COAs Recommended COA Updated assumptions | Step 7: Orders Production | Approved operation plan or order |

Figure 4: Figure 4-1, The steps of the military decision making process, ATTP 5-0.1, Commander and Staff Officer Guide

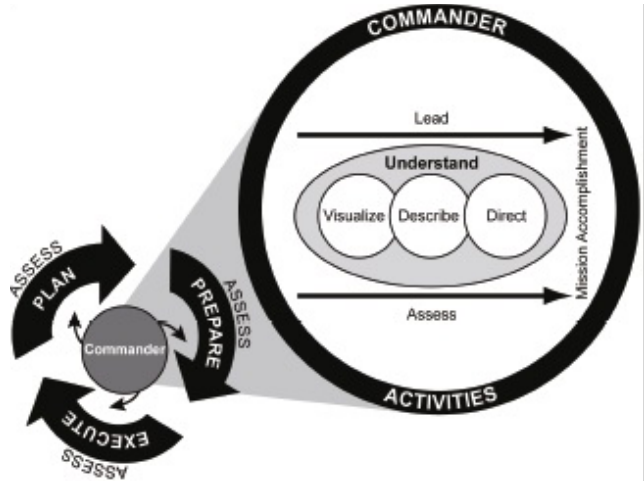


Figure 5: Figure 3-3, The operations process, ADRP 6-0, Mission Command

Optic 3: Complete Sight Pictures

When discussing mission command and MDMP, officers must consider multiple vantages to create a complete sight picture. Given that need, the concept of framing from organizational scholars Lee Bolman and Terrence Deal zeroes in on how the different staff sections “capture part of the idea” to make a comprehensive whole. The whole is not complete without the financial management perspective. At the same time prudent resource management decisions cannot be made without incorporating the other frames. Financial managers must understand the system the Army operates under as much as any other specialty and participate fully in the decision making process to influence mission accomplishment.

Conclusion

Given my optics of FMCCC, the biggest learning occurred from activities centered on the application of financial management in current doctrine. The course zoomed in on the importance of mission command and the application of financial management within the MDMP process to prepare Commanders and Staff Officers to expertly engage future targets. Financial management leaders from the Brigade through Army Staff are a critical element in the decision making process of where to best employ resources in the field of fire and need to continually present a frame to enhance any commander’s decision making process for a more complete solution.

End Notes

1 United States Army Combined Arms Center, “School of Advanced Leadership and Tactics



And Mid-Grade Learning Continuum Overview,” Accessed March 9, 2014, http://usacac.army.mil/cac2/cgsc/salt/docs/SALT_MLC_Brief.pdf

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9 Lee Bolman and Terrence Deal, Reframing Organizations: Artistry, Choice, and Leadership (San Francisco, CA: Jossey-Bass, 2008), 11.

About the Author:

Captain Geist commissioned as a Finance Officer in 2009 and is currently assigned to the Army Budget Office within the Office of the Assistant Secretary of the Army Financial Management and Comptroller. Prior to the Captains’ Career Course, he completed tours with the 106th Financial Management Support Unit (Germany) and NATO Training Mission-Afghanistan. He holds a Master’s of Arts in Organizational Leadership from Gonzaga University and a Bachelor’s of Science in Business Administration from the University of La Verne. **RM**

An ACQUISITION WORKFORCE Perspective

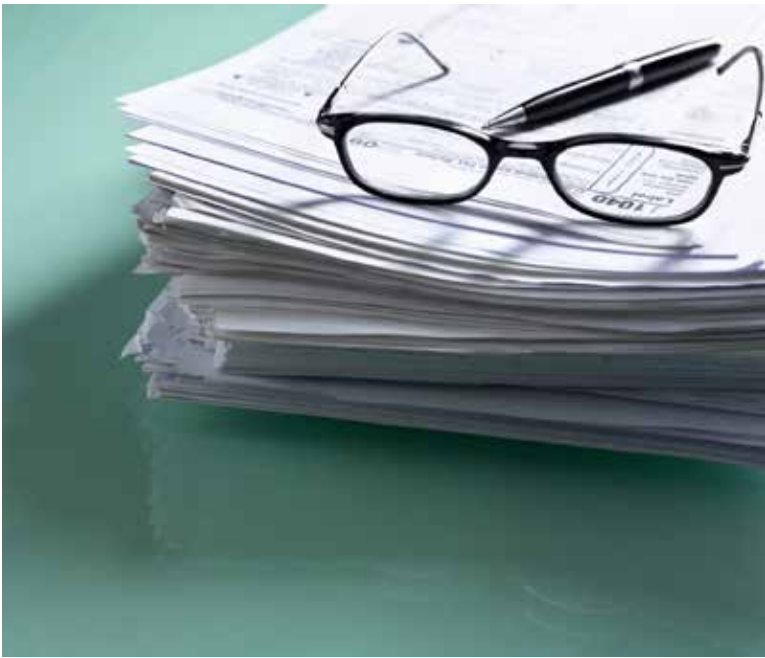
By: Cevilla Randle



Army Acquisition Workforce and the Department of Defense FM Certification Program

The Army Acquisition community fully embraces the DoD FM Certification program, mandated by the National Defense Authorization Act for Fiscal Year (FY) 2012 (Public Law 112-81, Sec. 1051), and the Under Secretary of Defense (Comptroller). This competency based program directly impacts approximately 800 acquisition workforce personnel in positions coded 05xx occupational series with financial management occupational specialties. Those affected positions will be dual-coded indicating required certification in both Defense Acquisition Workforce Improvement Act (DAWIA) and the DoD FM Certification Program. Acquisition positions coded other than 05xx require approval of the Assistant Secretary of the Army, Acquisition Technology and Logistics (ASA(AT&L)) to participate in the program.

Acquisition workforce members are required to achieve the DAWIA certification prior to beginning the DoD FM Certification. DAWIA certification reduces the training necessary to achieve DoD FM certification. Acquisition FM careerists are required to maintain both DAWIA and DoD FM certification for the duration of their FM careers. The FM certification levels may differ slightly from the DAWIA levels; therefore, DAWIA workforce members may hold a different level of certification in DAWIA than they are required to obtain in the DoD FM Certification program. For example, a DAWIA workforce member could be required to obtain DAWIA Level II and DoD FM Level I. FM careerists have 2 years



from the date they are initially entered into the Learning Management System (LMS) to complete their DoD FM certification. The LMS is a web-based application where users will track certification progress, i.e. administration, oversight, validation, and auditability. LMS was designed to document and track FM workforce member work experience and developmental assignments; display individual course requirements and achievements; and house certification standards/continuing education and training (CET) hours. The Acquisition FM workforce is required to obtain both continuous learning points (CLPs) and CET hours. Although calculation and time lines differ in how CLPs and CETs are accumulated, overlapping training hours or double-dipping is acceptable, i.e. all acquisition CLPs may be counted toward FM CETs. Commands are responsible for ensuring that the acquisition FM workforce members are included in the organization’s FM Certification efforts.

The DoD FM Certification program intent is to broaden competencies, and add flexibility in lateral growth within DoD through increased credibility of the Defense Department and the DoD FM community. The focus is to ensure the FM community meets critical training requirements in areas such as auditable financial statements, fiscal law, and decision analytics.



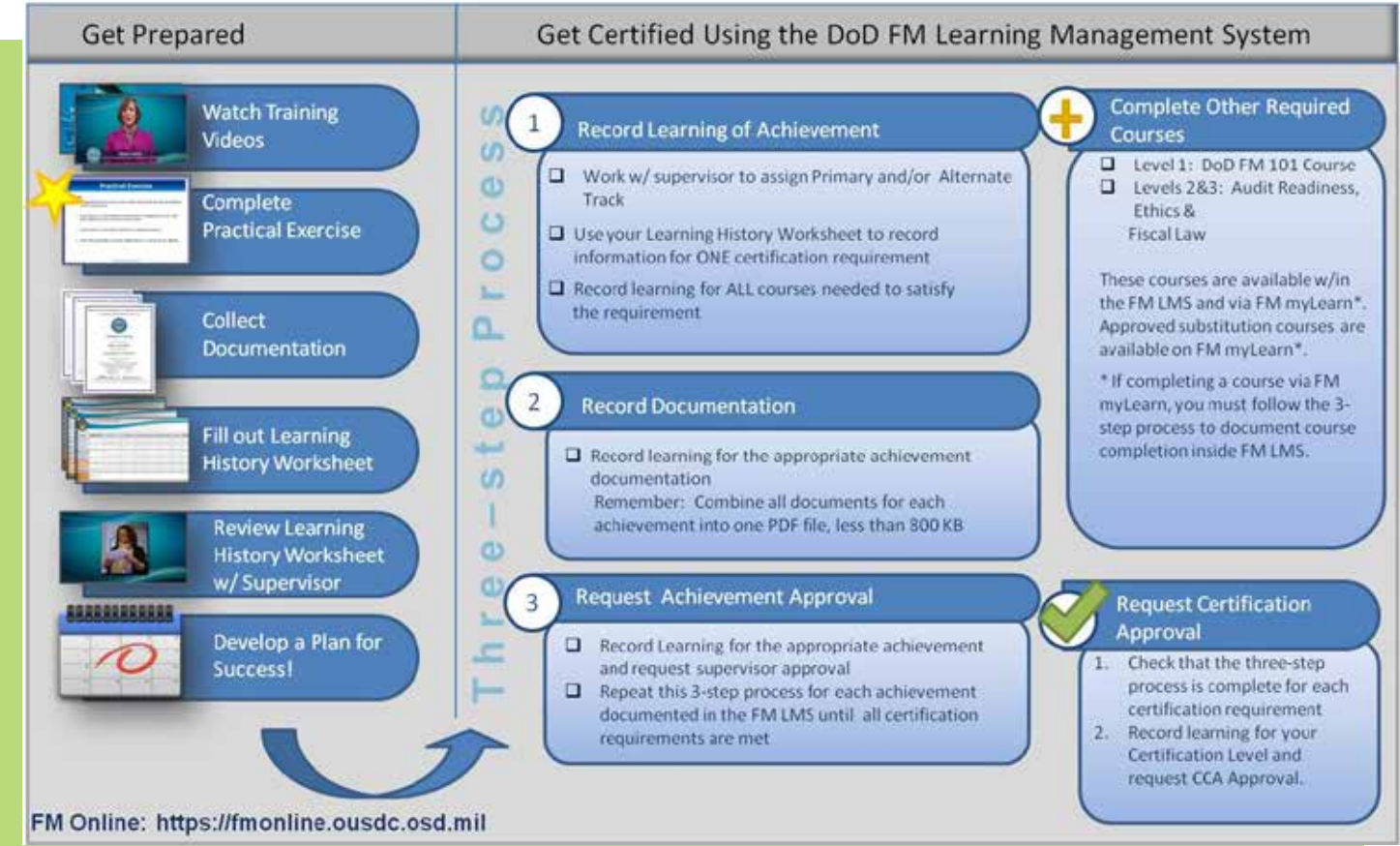
The goals are to advance the professionalism of the DoD FM workforce; strengthen public confidence in the Department’s financial management; leverage the benefit from implementing the Departments Enterprise Resource Planning systems; improve skills and knowledge in audit readiness and in decision support and analysis; encourage career broadening and leadership training; and establish a standard DoD FM body of knowledge.

Program implementation began with completion of course curriculum, pilot testing, and testing of the LMS across all services and the Acquisition community. The phased program implementation for several Army Commands began late summer of 2013 and is scheduled to culminate end of fiscal year 2014. Business Managers and G8 Office Managers are encouraged to visit the DoD’s FM Certification’s website https://fmonline.ousdc.osd.mil/FMCertProgram/FM_CertProg_Trifold.aspx to familiarize themselves with the intricacies of the varied training and tools available to the FM careerist.


Mrs. Cevilla Randle, a United States Army Disabled Veteran, of 21 years currently serves as the United States

Army Acquisition Support Center (USAASC), policy and proponenty manager for the Army Acquisition Business community and represents the Army Defense Acquisition Career Manager (DACM) at numerous Department of Defense Business community forums. As advocate for the Department of Defense (DoD) Finance Management Certification Program (FMCP), since March 2013; her efforts contributed towards successful implementation of the FMCP for Army acquisition workforce members embedded within Army commands across the globe. Most recently her relentless engagement within USAASC, a direct reporting unit (DRU) responsible for providing oversight of the Army Acquisition Corps (AAC) and the Acquisition, Logistics and Technology Workforce, paved the way for seamless FM Certification on boarding throughout the DRU. Prior to this assignment Mrs. Randle served as manager for the Acquisition Career Management Advocate Program and Career Manager in support of over 40K acquisition workforce members. Her charge is to engage, inspire, and challenge others to reach their highest professional potential. **RM**


The DoD FM Certification Program – Getting Started: The Three-Step Process




The DoD FM Certification Program: Resources Available




Quarterly Newsletter
Certification Update
Lessons Learned
Best Practices




DoD FM Certification Handbook
Program background & overview
Detailed requirement descriptions
Checklist to get started




Practical Exercise
Follow "Kelly," a GS-14 through each step of certification




Overview and Training Videos
Video series introducing key elements of program




Learning History Worksheets
Organize your prior training using these worksheets




FM myLearn
E-catalog of FM courses aligned to FM and leadership competencies.



Frequently Asked Questions
Compilation of over 100 questions, organized by category



LMS Job Aids
Provide step-by-step instructions for all FM LMS tasks.



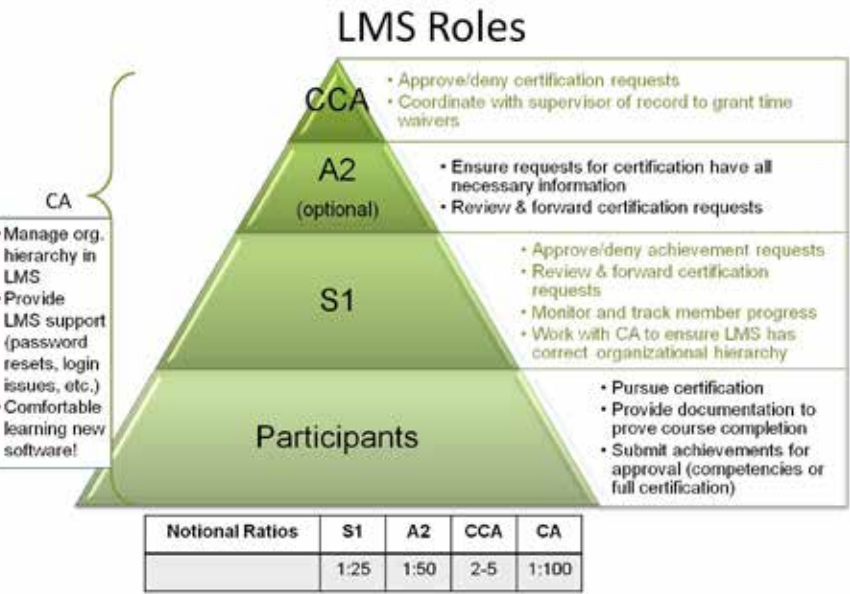
FM Online
<https://fmonline.ousdc.osd.mil/>

FAQ
https://fmonline.ousdc.osd.mil/FMCertProgram/FMCert_FAQ.aspx

LinkedIn Discussion Group
<http://ow.ly/sZfDv>

The DoD FM Certification Program: Key Points to Remember

Users



- LMS Supervisor does not have to be supervisor of record
 - It's the person who is assigned the duties of reviewing requests for achievements in LMS
- Requirements aren't cumulative
 - Need to fill ONLY the requirements of your certification level, not yours and the ones below it
- There is no time limit on how recently a class was taken in order to get credit
- Deadline for certification for all users going live prior to 1 July 2014 will be 30 June 2016
 - 1 July 2014 is official "start date" but some users will be live before that

- People can't choose what certification level they pursue – it must be the level they are assigned.
- The education requirement is recommended, but not mandatory
 - Work towards a bachelors (Lv2) or Masters (Lv3) Program.
- Completion of one of the DoD approved test based certification is recommended
- A Financial Manager (FM) coded Level 3 is required to complete a 3-month consecutive Developmental Assignment

- A Developmental Assignment is defined as;
- An assignment in the financial management area outside the current primary track
- An assignment in the FMers current track, but at a different organizational level
- And
- Must be performed at grade GS12 or higher.

Command Onboarding

- Review Initial list (provided by Proponency) of military and civilian FM personnel to develop the complete list of all FMers at the Command.
- For Each FMer; Assign a supervisor in LMS (best if it's their personnel supervisor) and record the employees email address
- Determine the Command's A2s, CCAs and CAs (fill out system request forms)
- Draw out organizational hierarchy based on Proponency's guidance
- Assign A2s and CCAs to each organization in hierarchy
- Deliver notification letters/emails to participants and record proof of delivery (signatures, read receipts, etc.) – Each employee response must be individually tracked. **RM**



PCAM



GFEBS Financials Class 001-14



DORMC



FM 101 Class 14-I



ACC 14-2



ACC 14-3



ECC 14-1



FM 101 Class 14-I





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ATTN:
RM PUB Managing Editor

Certification Program Requirements
by Certification Level

| | Level 1 | Course Hours | Level 2 | Course Hours | Level 3 | Course Hours |
|--|---|--------------|--|--------------|---|--------------|
| FM Competencies & Proficiency Levels 1 - 5 (PLs 1 - 5) | Financial Management Systems (PL1) | 6 | Financial Management Systems (PL3) | 8 | Financial Management Systems (PL5) | 4 |
| | Decision Support (PL1) | 4 | Decision Support (PL3) | 8 | Decision Support (PL5) | 10 |
| | Fundamentals and Operations of Primary Track (Accounting or Budget or Finance or Mil & Civ Pay) (PL1) | 6 | Accounting Analysis <u>OR</u> Financial Management Analysis (PL3) | 10 | Accounting Analysis <u>AND</u> Financial Mgt Analysis (PL5) | 12 |
| | | | Budget Formulation, Justification and Presentation <u>OR</u> Budget Execution (PL3) | 10 | Budget Formulation, Justification and Presentation <u>AND</u> Budget Execution (PL5) | 12 |
| | | | Concepts, Policies and Principles of Primary Track (Accounting, Budget, Finance, Audit, Commercial Pay or Payroll) (PL3) | 10 | Advanced Financial Management (PL5) | 12 |
| | | | Fundamentals and Operations of Alternate Track (Accounting or Budget or Finance or Mil and Civ Pay) (PL1) | 6 | Concepts, Policies and Principles of Alternate Track (Accounting, Budget, Finance, Audit, Commercial Pay or Payroll) (PL3) | 10 |
| Leadership Competencies Levels | Lead Self Competencies | 6 | Lead Teams/Projects Competencies | 10 | Lead People Competencies | 12 |
| Other Required Courses | Course: DoD FM 101 (12 Modules*) | 24 | Courses: Audit Readiness, Fiscal Law, and Ethics | 9 | Courses: Audit Readiness, Fiscal Law, and Ethics | 9 |
| Total Course Hours | | 46 | | 71 | | 81 |
| FM Work Experience | 2 years in DoD | | 4 years (2 in DoD) | | 8 years (2 in DoD) | |
| Developmental Assignment | | | | | At least one 3-month developmental assignment | |
| Sustainment Training | 40 CET Hours every 2 years | | 60 CET Hours every 2 years | | 80 CET Hours every 2 years | |
| * 6 of 12 modules may be waived – except Audit Readiness | | | PL - Proficiency Level | | | |





Army Civilian Corps Creed

I am an Army Civilian - a member of the Army Team

I am dedicated to our Army, our Soldiers and Civilians

I will always support the mission

I provide stability and continuity during war and peace

I support and defend the Constitution of the United States
and consider it an honor to serve our Nation and our Army

I live the Army values of Loyalty, Duty, Respect, Selfless
Service, Honor, Integrity, and Personal Courage

I am an Army Civilian



RM RESOURCE MANAGEMENT



Comptroller Proponency Office

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

Resource Management

Professional development bulletin

SSN 0893-1828

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Washington, DC 20310-0109