



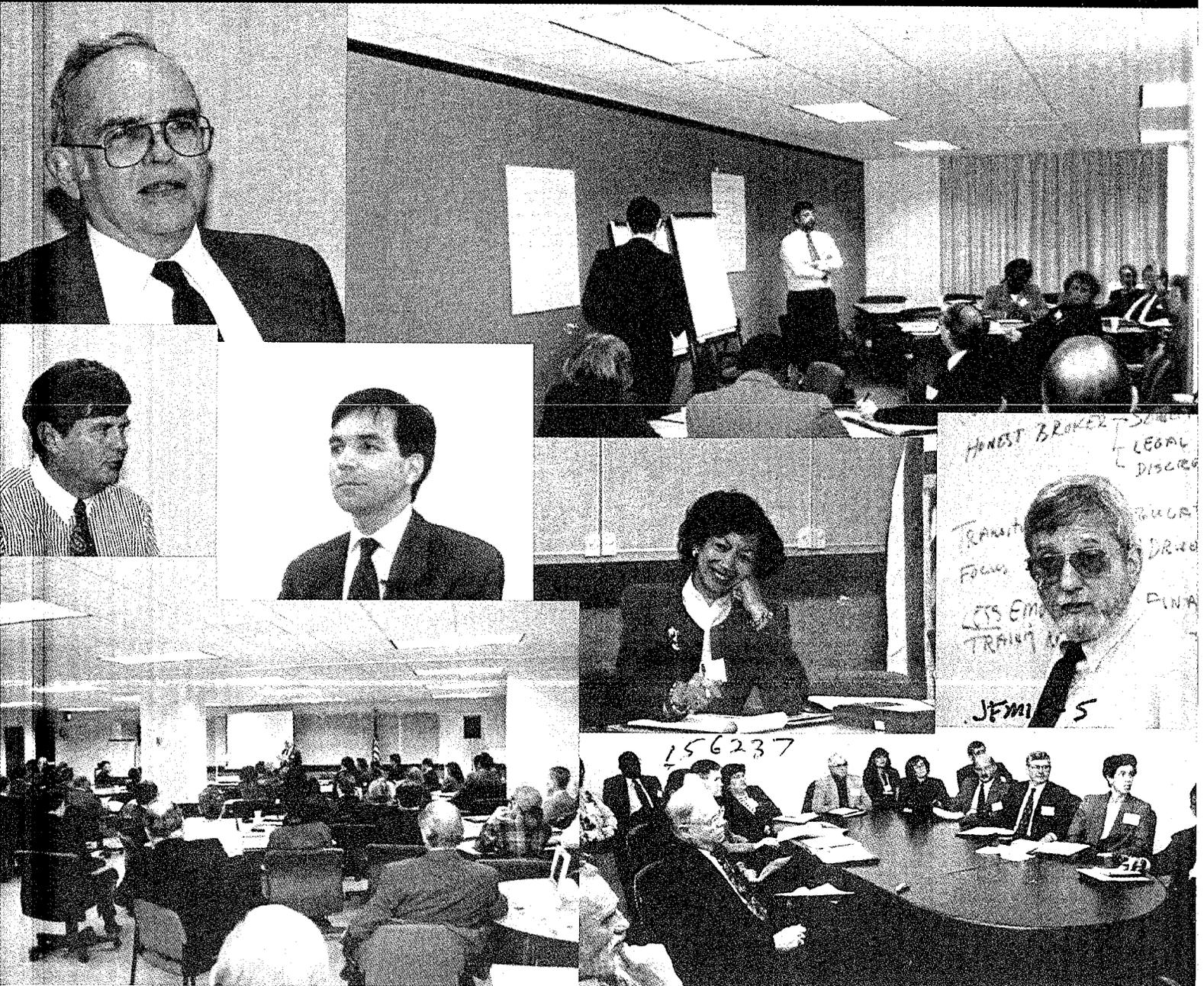
Sponsored by

Chief Financial Officers Council

Proceedings of

Interagency Financial Management Education and Training Symposium

November 16, 17, and 18, 1994



Joint Financial Management Improvement Program

The Joint Financial Management Improvement Program (JFMIP) is a joint cooperative undertaking of the Office of Management and Budget, the General Accounting Office, the Department of the Treasury, and the Office of Personnel Management, working in cooperation with each other and with operating agencies to improve financial management practices throughout the government. The Program was initiated in 1948 by the Secretary of the Treasury, the Director of the Bureau of the Budget, and the Comptroller General, and was given statutory authorization in the Budget and Accounting Procedures Act of 1950. The Civil Service Commission, now the Office of Personnel Management, joined JFMIP in 1966.

The overall objective of JFMIP is to make improvements that contribute significantly to the effective and efficient operations of governmental programs. Activities aimed at achieving this objective include:

- Developing general objectives in those areas of common interest to the central agencies for guiding the improvement of financial management across government and promoting strategies for achieving those objectives.
- Reviewing and coordinating central agencies' activities and policy promulgations affecting financial management to avoid possible conflict, inconsistency, duplication, and confusion.
- Undertaking projects and special reviews of significant problems and new technologies in financial management and publishing the findings and conclusions.
- Acting as a catalyst and clearinghouse for sharing and disseminating financial management information about good financial management techniques and technologies.
- Reviewing the financial management efforts of the operating agencies and serving as a catalyst for further improvements.

The JFMIP plays a key role in mobilizing resources and coordinating cooperative efforts in the improvement of financial management practices, and relies on the active participation of federal agencies to be successful. The Joint Program is guided by a Steering Committee consisting of key policy officials from each of the central agencies. A key official from a program agency also serves on the Steering Committee. A small staff headed by an Executive Director provides support to the Committee.

Interagency Financial Management Education and Training Symposium

Foreword

The Human Resources Committee of the Chief Financial Officers Council and the Joint Financial Management Improvement Program (JFMIP) sponsored a conference to address financial management training in the federal government. This 3-day *Interagency Financial Management Education and Training Symposium* was held November 16-18, 1994, at the Office of Personnel Management's Washington Training Facility in Arlington, Virginia. It brought together, in a working environment, all persons charged with carrying out the financial management training responsibility as mandated by the Chief Financial Officer Act of 1990.

As part of JFMIP's mission to disseminate this information and to enhance the spirit of cooperation among financial managers, we are publishing the conference proceedings.

After opening remarks from John Raines, Conference Coordinator, and William Reise, Chair of the Human Resources Committee of the Chief Financial Officers Council, the Symposium featured a keynote address by George Muñoz, Vice-Chair of the Chief Financial Officers Council and Chief Financial Officer, U.S. Department of the Treasury.

Two panel sessions were presented which covered the topics of "What the Central Agencies and JFMIP can Provide" and the "Government Performance and Results Act." Eleven agencies presented highlights of their respective agency's most successful training programs or best practices. In subsequent sessions, conference participants divided into groups to discuss and develop concrete suggestions for addressing important financial management training issues.

Interagency Financial Management Education and Training Symposium

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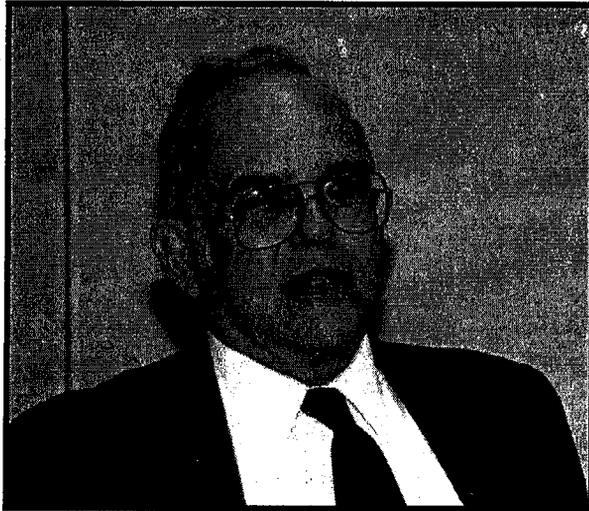
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Symposium Opening

Conference Coordinator John Raines, Chief, Financial Management Education and Training, Office of the Comptroller, DOD, welcomed the participants to the conference and acknowledged contributions to its preparation. He began the 3-day training symposium by stating the goals and expected accomplishments of this conference:

- Lay the groundwork for building the financial management training community across the government of the U.S. (and across other governments),
- Share best practices and usable ideas,
- Build the future agenda for financial management career development, and
- Develop positions on important issues.

Opening Remarks



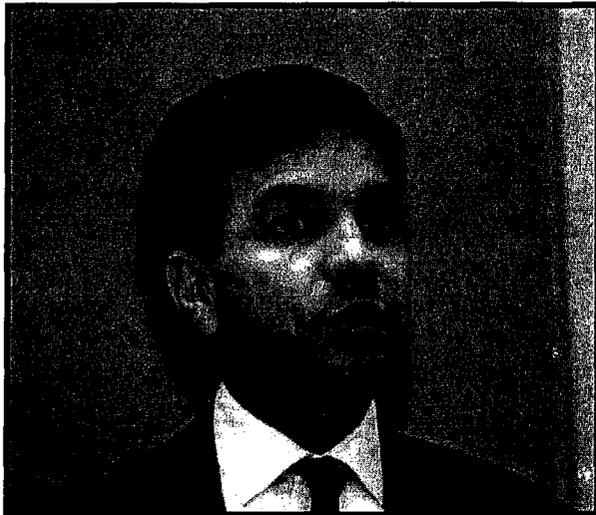
—William Reise,
Deputy Chief Financial Officer,
Department of Labor

Mr. Reise, Chair, Human Resources Committee of the Chief Financial Officers Council (CFO Council), explained that the objectives of this Committee are to undertake projects and initiatives, defined and approved by the CFO Council, that will improve the performance, retention, recruitment, and training of federal financial management personnel. The Committee works to improve the quality of education and training programs; address changing policy and operational issues that affect financial management personnel; and identify, build, and communicate with a network of key agency financial

management officials across the government. The Committee has been examining how it can assist agency CFOs with their responsibility to provide financial management training programs to federal employees.

This training symposium is intended to be a networking forum for the sharing of techniques and ideas which brings together persons charged with carrying out the financial management training responsibility mandated by the CFO Act. The word "SHARE" characterizes why we are here—to share techniques, share ideas for the future, and come to know what the financial community wants.

Keynote Address



—George Muñoz,

Vice-Chair of the CFO Council and Chief Financial Officer, U.S. Department of the Treasury

Basic training requires understanding who we are. CFOs are new to government. Not everyone understands us." According to Mr. Muñoz, CFO at the Department of the Treasury, we must acknowledge that some people treat CFOs as if they were "UFOs." CFOs are a mystery to some. And, just like UFOs, there are sporadic sightings of CFOs. That is, CFOs are not involved in day-to-day Secretary level decision-making, but they should be. CFOs have also been known to appear only at certain high level financial meetings, but do not stick around for implementation and monitoring of programs. Mr. Muñoz said that these perceptions of CFOs as being distant and mysterious must be reversed.

Chief Financial Officers are crucial to government. It is a developing profession. It is defining itself. Integrating requires communicating who we are. We must rid our perception of being UFOs. And it starts with our training. People tend to take only required education. We must show ways in which we are relevant to top level decisionmakers, and to program managers.

To meet this challenge, we must do two things: We must define our roles and objectives. And, we must learn certain basic training skills in order to accomplish and communicate these unique roles and objectives.

First and foremost is learning how to communicate effectively.

Communication is a serious art. Too often people have been exposed only to the minimal requirements — one or two college courses a long time ago. Communication involves many aspects, including one of the most important and effective techniques—**listening**. People must know their audience/customers and their perceptions. Persons who are successful are able to put themselves in the shoes of others. That allows us to know what they want and we can build upon it.

A second basic tool is the use of customer surveys. Customer surveys must be performed with adequate training and with an adequate understanding of who the customers are and what their needs are. Mr. Muñoz likened the injustice that may happen if customer surveys are performed without adequate training to that of a lawyer

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asking a question in court without knowing the answer, a surgeon cutting without being trained, and an army marching without being equipped.

Third is performance measures. CFOs often are thought of and accordingly behave like number-crunching people. As a result, they are given the task of defining measurements that are too often output oriented—that measure resources used without regard for measurement of quality or usefulness of the measurement to the product or program. According to Mr. Muñoz, performance measurement is a cutting edge area for financial managers and a wonderful opportunity to stop being UFOs. In fact, along with customer surveys, performance measures can help financial managers become connected.

Fourth, CFOs must develop product lines. CFOs need to demonstrate their usefulness to the organization beyond reporting results on financial

statements. Supporting program managers justifies new directions. CFOs need to demonstrate their ability to contribute to the financial statement, to bring something to the table as entrepreneurs in government, and to spawn franchises. CFOs play a mediator role between the Inspector General and program managers. To be useful, you need to wear five hats: trainer, adviser, enforcer, partner, and service provider.

Mr. Muñoz closed by challenging CFOs to define themselves carefully, identify areas of training that are basic and important, and identify areas where they can be successful—such as franchising. This changing time is a great opportunity and where there is a need or opportunity, there is always a supply to fill that void. It is in the CFO's best interest to fill that void first!

Panel Sessions

Panel Session: What the Central Agencies and JFMIP Can Provide

Moderator:

Virginia Robinson, Executive Director, Joint Financial Management Improvement Program

Participants:

Ron Longo, Senior Policy Analyst, Office of Management and Budget

Walter Jordan, Assistant Commissioner, Agency Services and Director, The Center for Applied Financial Management, Financial Management Service, U.S. Department of the Treasury

Don Mizaur, Assistant Director, Office of Marketing and Information, Human Resources Development Group, Office of Personnel Management

Don Smuland, Director, Government Audit Training Institute, USDA Graduate School

Virginia Robinson moderated this panel session under the basic assumption that everyone in attendance was interested in education and training. She quoted, "uniformity at its worst is better than fragmentation at its best," to inspire the audience to actively pursue and gather training and educational information. She defined *education* as knowledge transfer and *training* as skills development to further clarify these often overlapping terms.

The JFMIP offers many opportunities for training and the sharing of information, including the annual *Compendium of Courses* which lists training courses available for the financial management professional by subject area (available in hard-copy and on FinanceNet). JFMIP hosts an annual conference to further the dissemination of financial management information—this 1-day conference allows professionals to update their continuing professional education (CPE). Continuing professional education documents have been published for accountants (1990) and budget analysts (1994). These documents provide lists of subject areas and training courses as they apply to knowledge, skills, and abilities to enable professionals to create training plans. Through FinanceNet (a means of sharing information electronically through the Internet), JFMIP provides a clearinghouse for sharing financial management information.

In this session, conference participants would learn what is available from the Office of Management and Budget (OMB), the Office of Personnel Management (OPM), Department of the Treasury's Center for Applied Financial Management (The Center), and the USDA Graduate School.

Ron Longo, Office of Management and Budget

Ron Longo offered his perspective on financial management training and OMB. OMB interacts with agencies at all levels and has a wide range of contacts within agencies. OMB provides training on OMB circulars and other guidances and is often the catalyst for initiating other types of

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training. The focus is on providing training where there is an immediate need. OMB is a source for this foundation-type training, but professionals must also have specialized training. Even more basic, though, people must be recruited who have the right backgrounds. Mr. Longo feels that agencies must do a top-down needs assessment to identify training requirements and then plan and organize to satisfy those needs.

Mr. Longo directed his remarks to accountants in the federal government and the training that should be required for them. He sees accounting training in the federal government as necessary and critical. He observed that until recently, accountants in the federal government often were not challenged and many decided to move to other areas. Even after passage of the CFO Act, federal accountants basically maintained checkbooks and filled out forms.

With the CFO Act of 1990 followed by the Government Management Reform Act of 1994, federal accountants are being asked to apply the principles and concepts needed to prepare financial statements. Accounting in the government, therefore, has broadened in scope. Accountants in the government must have the skills to operate in today's environment, and Mr. Longo views training as necessary on two levels: general foundation-course type training and specific occupation-oriented training. Foundation courses would consist of the type of courses that OMB offers—form and content guidance and training courses on accounting standards. Regarding specific training, Mr. Longo believes that, as a prerequisite, accountants in the federal government should be required to complete courses in intermediate and advanced accounting as well as cost accounting.

Walter Jordan, U.S. Department of the Treasury

The Department of the Treasury will be sponsoring a new program called the Honors Program for Financial Managers. It is a broad-based, year-long program with a varied curriculum offered initially to Treasury employees

at grade levels 14 and 15. The resulting certificate from the program may be converted to six credit hours towards a masters degree in public administration.

Mr. Jordan, Director of The Center for Applied Financial Management (The Center), envisions the Center helping to develop a cadre of well-trained financial managers governmentwide. Working toward this vision, the Center offers financial education programs and training experiences in three areas: financial systems, financial management services, and financial education.

The Center installs and supports two types of systems, depending on customer needs. First, it offers cross-servicing that connects a customer to FMS' computers. Second, it implements turn-key PC/network-based systems to replace a mainframe system or integrate existing financial operations. The Center's customized consulting services help agencies streamline expenditures for financial management activities and redirect those resources to new programs and improving performance.

The Center's financial education helps meet agency needs by financial education courses and seminars which cover both single topics and a variety of issues, governmentwide events such as the Annual Government Financial Management Conference and the Year-End Closing Seminar, conference management, and on-site instruction. A video tape is available titled, "Introduction to Financial Management."

Looking toward the future, the Center would like to continue to broaden its curriculum base. One way of doing this is by forming training partnerships with other agencies, where the Center can provide the expertise and the other agency develop the course, or vice versa. The Center signed its first partnership agreement with the Office of Personnel Management on November 30, 1994. The Center and OPM's Human Resources Development Group will combine their programs and training expertise to create a well documented, validated financial management

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curriculum to aid federal managers in managing today's fiscal challenges.

Don Mizaur, Office of Personnel Management

Mr. Mizaur hopes to use the output from this conference to help develop and implement OPM's strategic plan. As the government's agent for personnel and human resource issues, OPM, as one would expect, offers a number of training programs and services. The OPM at present is trying to become more active in what is termed "distance learning"—innovative approaches to deliver training to individual students wherever they are located.

OPM now offers services that relate to financial management training. Training courses are provided across the country. A financial management program is also offered through OPM regional training centers. To keep the courses current, OPM has formed a partnership with Treasury's Center for Applied Financial Management. The OPM training management assistance program is another service; it consists of 22 qualified training specialists whose task is to develop courses for agencies. OPM's Government Affairs Institute, the National Independent Study Center, and the Federal Executive Institute are also excellent sources of training.

Don Smuland, USDA Graduate School

The USDA Graduate School is an alternative means of obtaining training. It was established in 1921 by the Secretary of Agriculture. It is a government entity but the employees are not government employees and they do not have a revolving fund. The USDA Graduate School's program base of roughly 1000 courses is very diverse, consisting of various education modules. Under Module Three, Supervision - Management - Leadership, a certificate program in financial management is being offered. It is directed to managers, financial analysts, and senior staff members. To complete the program, a professional

must complete 72 hours of core courses—Introduction to Financial Management, Concepts of Federal Accounting I, Concepts of Federal Accounting II; and 68 hours of additional elective courses. The USDA Graduate School thinks that this program is a cornerstone for future management leaders, and they hope to continue developing financial management courses. Mr. Smuland observed that input regarding current needs for financial management helps enable the USDA Graduate School to continue its success.

Panel Session: Government Performance and Results Act

Moderator:

Walter Jordan, Assistant Commissioner, Agency Services and Director of The Center for Applied Financial Management, U.S. Department of the Treasury

Participants:

Carol Schloss, GPRA Program Manager, Office of Personnel Management

Shirl Ruffin, Director, Division of Financial Management Policy, Office of the Secretary, Department of Health and Human Services

Steve App, Deputy CFO and Acting CFO, Department of Housing and Urban Development

Karen Pedone, Performance Measurement Project Manager, Department of Interior

Walter Jordan moderated the discussion on training and the Government Performance and Results Act of 1993 (GPRA). Perspectives and implementation strategies were given by the Office of Personnel Management (OPM), the Department of Health and Human Services (HHS), the Department of Housing and Urban

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Development (HUD), and the Department of the Interior (DOI).

Carol Schloss, Office of Personnel Management

OPM is responsible for developing training for GPRA, while the agencies are responsible for the implementation of the Act. OPM has done a number of things to meet its responsibility:

- developed a 1-day orientation program for managers so that they can then go back to their agency and train their staffs.
- developed a 2-week training program through OPM's Management Development Centers designed for mid-level executives; this program will help participants define outcomes and create plans to move toward measurement of those outcomes.
- sponsored a pilot training program with the Department of Transportation that will be the basis for OPM developing a broader GPRA training program.
- promoted a monthly interest group consisting of anyone interested in GPRA and its implementation; officials from agencies share how they are implementing GPRA, discuss issues, share information, and occasionally appear as guest speakers.

Shirl Ruffin, Department of Health and Human Services

HHS has four operating components: Health Care Financing Administration, Public Health Service, Administration for Children and Families, and the Administration on Aging. [The Social Security Administration is becoming an independent agency in April 1995.] These components represent an array of missions which need multiple approaches for planning and implementing performance measures.

HHS has adopted a consultive approach to implementing GPRA. Under this approach, HHS discarded command and control and adopted

encouragement and support. Individual HHS operating components have the lead for meeting future GPRA requirements. Staff from the Office of the Secretary play a supportive role. They "hire themselves out" to programs to facilitate consensus-building on strategic goals, and they assist in objective-building and development of performance indicators. They sponsor workshops to exchange information among practitioners on relevant implementation topics and issues, provide training on performance measurement and GPRA concepts and requirements, and develop systems to make GPRA information available throughout the department—such as a GPRA Bulletin Board System. Services are provided only on request and only when the program sees the Office of Secretary as helpful to them—on their home field.

HHS has achieved mixed results. Where program officials have recognized the benefits and opportunities of the GPRA approach and the implementation challenges, the consultants have a number of successes to report. However, for a variety of reasons, the consultants in the Office of the Secretary (OS) have experienced difficulties engaging other programs and expressed a view that OS's "overseer" label is hard to shed.

Steve App, Department of Housing and Urban Development

HUD is attempting to make GPRA implementation invisible to managers by tying the basis of GPRA implementation into HUD's overall strategic framework. HUD's strategic framework has four components:

- HUD's Presidential Performance Agreement which contains the priority objectives of the Secretary;
- A statement of First-Year Priorities which translates the Secretary's objectives into action and include specific commitments;
- The new organizational plan which will align the organization so that it can be responsible and accountable for the

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achievement of the priorities, and objectives of the Department; and

- Management Plans.

Management Plans, being developed under the direction of the Deputy Secretary, will be performance-oriented and feature reporting on milestones as well as specific output and in some cases outcome measures. The plans form the overall basis of the Department's implementation of the Government Performance and Results Act of 1993. The Deputy Secretary will create a Management Committee to oversee the development of the plans and ensure integration of management planning into all significant policy decisions throughout the strategic planning cycle.

Another element in this component for the Strategic Performance Plan is performance reporting. Program reporting will occur as each Assistant Secretary receives periodic reports from the field as to the progress in achieving Management Plan objectives. These program reports will be consolidated into a quarterly report which will assess HUD's overall progress in achieving the commitments in the Presidential Performance Agreement, as well as those goals relating to other significant program and management objectives. This aspect of accountability from the Department is critical in assessing how well HUD is doing in the delivery of services to the homeless, low-and moderate-income home buyers, and other key customers.

The strategic performance planning process is designed to enable HUD to better communicate internally and to achieve greater understanding and involvement by outside constituencies.

Karen Pedone, Department of the Interior

Karen Pedone, formerly of Treasury's Financial Management Service (FMS), spoke of her work in the area of performance measurement while working closely with the Private Sector Council. A survey was sent to 75 major American

corporations, of which 41 companies responded, on their use of performance measures. Based on their responses, a report was published in January 1993, *Project USA: Performance Measurement: Report on a Survey of Private Sector Performance Measures*, which presents the important aspects of corporate performance measurement along with specific and extrapolated recommendations for the federal government. From her research, Ms. Pedone learned that corporations tend to use performance measures for continuous improvement—they are very customer and stakeholder oriented. She recommends this report to anyone interested in assessing and improving their products, services, and processes.

As a result of her experiences with performance measures, Ms. Pedone committed to developing a guide to using performance measures. A *Performance Measurement Guide* was published in November 1993 to be used as a tool for managers. The guide explains what performance measurement is, why it is useful, how to create performance indicators, and how to use performance measurement. It is a task-driven guide which also addresses how to move toward integrating performance measurement with strategic planning, budgeting, allocation of resources, etc. The report and guide are available from FMS.

At the Department of the Interior, Ms. Pedone is continuing her work with performance measures. Her major priority is customer service—her office assists Interior's bureaus as well as other agencies in the development of performance measures.

Agency Presentations

U.S. Department of Agriculture (USDA):

“Financial Management Training for Non-Financial Managers”

—Irwin T. David, Deputy Chief Financial Officer

The underlying philosophy at USDA regarding efforts relating to financial management for nonfinancial executives is that financial management is everyone's responsibility and program management is financial management. The federal policy and program manager views budget formulation and obtaining budget funds as the extent of “financial management,” but, in the current climate, the management of money is a more critical responsibility of all federal policy, program, management, and operating personnel—it is not only the job of the “accountants.”

Current USDA educational efforts deal with small groups of policy officials. There is no on-going mechanism to get out the word that financial management is everyone's responsibility and program management is financial management. Therefore, the CFO and the DCFO have initiated a program to communicate and educate policy and program officials to their responsibility for financial management. The program is called “Financial Management for the Non-financial Government Executive.” USDA tried to identify available training or educational courses or materials but found that none of the

area (or nationwide) college level curricula offer such a course (many comparable courses are available for the private sector executive). Nor did USDA executive management training programs include a financial management module. Thus, the USDA is beginning to develop, with the USDA Graduate School, a 4-hour introductory course to introduce the concepts of financial management to policy and program personnel at USDA.

The CFO office determined that the course must meet the following basic criteria: it must be related to policy and program positions and responsibilities and in a language that they can understand (not all debits and credits); it must focus on actions that they can take to enhance their performance; and it must relate to the current realities of the federal budget and the future of funds. The CFO office held two focus groups (one with financial officials and one with non-financial officials) to get a sense of what they wanted to see in such a program. The common themes that arose from the focus groups were that the program must clearly articulate the importance of why program managers must understand financial management, and, furthermore, how program managers' understanding of financial management impacts the efficient operation of the organization.

At this juncture, Mr. David invited other departments and agencies to provide available information or material or to work with USDA in the development of this program. USDA hopes to begin to test a program this winter.

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USDA, National Finance Center:

"Financial Systems User Training"

—Ronnie E. Carter, Human Resources Management Officer, Office of the CFO

Mr. Carter gave conference participants an overview of the financial and administrative systems user training offered by USDA's National Finance Center (NFC). The NFC, organizationally, is under the Office of the Chief Financial Officer. Its mission is to design, develop, implement, and operate cost-effective financial, administrative, and management information systems and services supporting USDA and its customers. Within this framework, OCFO/NFC has five major functional systems categories; Payroll/Personnel, Property Management Information, Automated Accounts Receivable Management, Thrift Savings Plan, and Administrative Payments. Information flows from these systems are consolidated into the Central Accounting System.

User training is a crucial component of the services provided by NFC. The Information Center of the Financial Services Division was created to provide users with information, assistance, and systems access training. Operational training is provided by both the Administrative Payments Branch and the Payroll/Personnel Branch.

A sampling of the approximately 45 training courses offered includes: Orientations on the Payroll/Personnel Systems, the Administrative Information Systems, and the Thrift Savings Plan System. Basic and advanced training is also provided on FOCUS, a report generator system. The user training provided by the Center is adaptable to all proficiency levels and is also job specific which promotes effective use of NFC systems. The Center has developed a comprehensive catalog which provides detailed information on course content, prerequisites, and

cost. Every effort is also made to customize training to suit a particular organization's needs. Course materials are customized and agency specific data is used. Training presentations are based on a team teaching approach, in which several technically proficient trainers bring their expertise to the classroom. The courses emphasize hands on learning experience with on-line, remote PCs simulating a production environment.

Courses are developed based on system input requirements and the knowledge of the needs of systems users. Courses are modular in construction, focusing on major subsystems or payroll, personnel, or accounting documents. Courses were developed by subject matter experts who are experienced systems users. Course length is determined by the level of difficulty and the complexity of the system taught. Either test or live databases are used to give hands on experience in reality-based simulations. In some cases, live-data from the agency is input into the database.

NFC has learned that utilizing the team-teaching approach allows for greater in-depth systems knowledge, gives more opportunity for one-on-one assistance, and allows better monitoring of individual student performance. Another lesson learned is that equipment and systems may fail and that backups should always be ready (this is done using hard copy workshop cases for students in the event of system failure). Control over student schedules is lessened by conducting training at the customer's site.

NFC trainers also act as consultants and technical advisors. In addition to traditional classroom instructions, trainers conduct one-on-one briefings and participate in seminars, conferences, workshops, and technical fairs. Training is conducted using multimedia presentations and distance learning with courses soon to be available via video-conferencing. After the classroom training is completed, continuing customer support is provided through a help desk and inquiry lines. NFC has agency liaisons for most major systems and a post training review

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helps each agency to determine the return on training investment.

Overall, NFC training provides customers with improved operating efficiencies, lower operating costs and improved employee performance.

Department of Defense:

“Defense Initiatives that Work”

—Dr. David Koehn, Senior Program Analyst and Steve Hurst, Coordinator for Distance Learning, DBMU

Dr. Koehn introduced the audience to the Defense Business Management University (DBMU) concept. DBMU, a component of the overall DOD strategy to improve business and financial management, is responsible for ensuring that the financial management workforce of approximately 84,000 civilian and military members is being trained in the most cost-effective, efficient manner. The DBMU concept is an expansion of an ongoing effort by the DOD Comptroller to improve the management of professional development of financial and business management personnel across the Department.

The DBMU is located in the Washington, D.C., area. Staffing consists of 16 professional and administrative personnel. The University is the focal point of a consortium of institutions within the Department which teach business and financial management. Since education and training are key components in the strategy to assist the workforce in effectively dealing with a dynamic business management environment, the DBMU will serve as a catalyst for change by reorienting thinking around business management concepts and principles. On a continuing basis, the DBMU provides:

- the ability to identify and implement needed changes in the business management curricula quickly.
- the ability to eliminate redundant course development and delivery.
- the exercise of quality control through the direct participation of subject matter experts in curricula restructuring and course development.
- a vehicle to implement the responsibilities of the CFO Act of 1990 to ensure an adequately trained financial and business management workforce.

This year the DBMU has also put in place a plan to use students engaged in Masters programs at various institutions of higher learning. The idea was that the graduation requirement for students to complete a thesis could be channeled into the exploration of issues and the development of a solution to challenges facing the financial management community. One study focused on distance learning programs, and another on the use of the Internet for rapid information dissemination.

DBMU supports financial management education and training objectives through technology. A bulletin board system (BBS) was installed approximately six months ago to provide an automated source of information related to financial management education and training. The access numbers are (408) 656-3756, or 878-3756 (DSN). The DBMU BBS has the following information on-line, or available for download to the end user's PC:

- FY 1994 Financial Management Education and Training (FMET) Catalog (electronic version)
- The Formal Courses pages from the FY94 FMET Catalog
- The Correspondence Courses pages from the FY94 FMET Catalog
- The Interactive Courses pages from the FY94 FMET Catalog

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- The current edition of the quarterly-distributed DBMU Dialog newsletter.

A prototype World Wide Web (WWW) Home Page was constructed to give global access to the DBMU story, provide on-line viewing of the DBMU Dialog and the Financial Management Education and Training Catalog, and allow for its electronic downloading. The address (also known as the URL) of the DBMU Home Page is: <ftp://ftp.nps.navy.mil/pub/dbmu/thesis/tom.html>

Department of Education:

“Financial Management and You: A Partnership in Accountability”

—Hazel Fiers, Deputy Director, Accounting and Financial Management Service, and James Evans, Systems Accountant, Office of the Chief Financial Officer

The Department of Education designed a program, “Financial Management and You,” to help employees realize that they are part of the financial management system, regardless of specific occupational alignment. Before defining its curriculum, Education identified five program objectives:

- Develop individual awareness of stewardship responsibility.
- Develop and maintain highly qualified staff for financial management.
- Increase professional knowledge and skills to keep pace with emerging technology.
- Enhance and maintain a high level of financial credibility and integrity in the management of Education’s programs.

- Increase the usefulness and use of financial data in the management of Education’s programs.

To obtain these objectives, a three-level curriculum was structured. Level I, “Introduction to Financial Management,” is a course targeted toward all headquarters and regional staff to make them aware of their individual stewardship roles and demonstrate senior management support of fiscal accountability. Level II provides a high level overview of the five core financial management functions within Education; it targets supervisors and managers, and other staff as appropriate. Level III provides technical training on specific functional topics.

The first course, “Introduction to Financial Management,” was prepared by The Center for Applied Financial Management, Department of the Treasury, under an interagency agreement with Education. This course provides an overview of significant financial issues affecting Education and the government as a whole, and it describes the primary components of the financial management network of accountability. Further, the course is designed to stimulate within every employee a sense of personal accountability and responsibility for financial management and help him or her relate daily tasks to the broader financial picture. It is at this basic level that the partnership of program and financial performance is forged.

Education has established a 5-year financial management training program schedule. Level I training, which began in Fiscal Year 1994, will continue to be offered to existing staff and new employees. Education plans to offer Level II training beginning in early 1995. Level III training will be available throughout the 5-year period.

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Department of Energy:

“Financial Management Developmental Program”

—James B. Maroldo, Director, Office of Headquarters Accounting Operations and Director of the Financial Management Developmental Program (FMDP); and Ann Commeree, Training Specialist and Coordinator of the FMDP

The Department of Energy's Financial Management Developmental Program (FMDP) was created to provide a developmental “road-map” for financial management staff members and senior financial management professionals. The program also responded to a number of factors such as the Chief Financial Officers Act, an in-house demand for training, an assignment from the Secretary to the CFO to develop a training program, and a response to Department needs. The FMDP is run by the Office of the CFO which relies on volunteers from the Department, not contractors, to instruct and assist with course development. The volunteers include both headquarters office directors and field CFOs.

The FMDP, which includes on-the-job experiences, rotational assignments, classroom courses, self-study courses and video tapes, makes use of individual development plans and is based on standard curricula. The program has six major components, and Mr. Maroldo stressed Energy's willingness to share its products, experiences, and lessons learned with other agencies:

1. Core Competencies. The FMDP has standard curricula which contains seven basic developmental requirements, two core requirements, and various electives. Curricula are currently in place for accountants, budget analysts, financial managers, and accounting technicians. In process are curricula for secretaries in CFO organizations, systems accountants, staff account-

ants, financial reviewers, and computer analysts.

2. 80 Hour Classroom Course. This 2-week course is the heart of the FMDP. “Introduction to Financial Management at DOE” focuses on both the federal and Energy's organization and mission; budget formulation and execution; accounting, financial reporting, reviews, and systems; and the CFO Status Report and 5-Year Plan.

3. Self Studies. Energy currently has four self study programs in place; they have plans for 30 programs.

4. Classes on Departmental Automated Accounting System (DISCAS).

5. Individual Development Plans (IDP) contained on diskette.

6. Certificates of completion issued by the CFO. To date, 242 certificates have been issued since 1993. Currently, completion of the program activities is not linked to promotions, nor are cash awards given for completion of the courses.

Student reaction to this program has been very favorable—the training is worthwhile and definitely needed. The DOE will continue to target a mixture of CFO professionals for the programs—budget and accounting personnel from headquarters and field offices—and begin scheduling classes for 1995 and 1996. Future plans include expanding the target audience, scheduling classes for junior staff, and creating new and reviewing existing curricula. Energy attributes the success of the FMDP program to the fact that it has the commitment of top management, it does not require large sums of money or time away from the job, it draws on work experience, and everyone in the organization is involved.

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Environmental Protection Agency:

“Training Program for Financial Systems”

—Robert Cluck, Chief, Financial Systems Branch,
Financial Management Division

The Environmental Protection Agency (EPA) has a single, integrated financial management system. The “core” accounting system, named IFMS, is a version of American Management System’s (AMS) Federal Financial System. IFMS is electronically interfaced with PAYS, EPA’s payroll system, and CARS, which is the labor distribution system. EPA also has an ad hoc reporting system called MARS.

Before and after IFMS was first brought on-line in 1989, EPA conducted an exhaustive training program, which included week-long visits by a combination EPA-contractor training team to each of the 14 regional and field locations. Similar training occurred when the ad hoc reporter, MARS, was brought on line in 1991 and when a major new release occurred in late 1992. In addition to regular training offerings, during the summer of 1994 EPA trained over 600 new IFMS users who were being transitioned from a “legacy” funds control system to use of IFMS.

User feedback has always been a critical part of the EPA training program, and training programs and manuals have continued to be refined based on user suggestions. As often as possible, EPA follows up with a sample of trainees some weeks after the training.

EPA’s current training program takes many forms to meet the learning styles of a very diverse user population. There is on-site training both at Headquarters and at regional offices, successful “train the trainer” programs, and the training manuals previously mentioned for IFMS and MARS are designed to enable motivated staff to

learn how to use the systems from the manuals alone. EPA issues a training “newsletter” called “Hotlines” on a bimonthly basis which provides information on upcoming changes to the system as well as hints to users on how to make the system work better for them. EPA also operates telephone “hotlines” for both MARS and IFMS to support users after formal training.

Not surprisingly, EPA has found that thorough preparation is the key to successful training. The training staff prepares detailed training plans, conducts dry runs of new training, establishes a realistic “training environment” on the system for users to work in without fear of affecting production operations, and attempts to identify the backgrounds of attendees beforehand so that training can be tailored to their needs. It has also been useful to send the training materials out to users before they come to training. The training room environment was also critical to the success of EPA’s efforts. Training worked best when there was ample room and a PC for each trainee. Adequate numbers of assistants in the room was important as well. Finally, patience and a sense of humor were also important criteria for instructors.

**Federal Deposit Insurance Corporation
(FDIC):**

“Chief Financial Officer Act Training”

—Dean Eisenberg, Senior Liquidation Specialist
(Internal Review)

Mr. Eisenberg is in the FDIC Washington Office of Internal Review. Having responsibility for administration of the Division’s program for compliance with the CFO Act, Mr. Eisenberg had determined that his Division needed extensive CFO Act training that was not available

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from within the Agency. He worked with the FDIC Office of Personnel Management and U.S. Office of Personnel Management (OPM) to contract for an introductory training program that could be delivered by a contractor or his own staff. Other deliverables included a needs assessment, a "best practices" summary, and a manual to support a new CFO Act training program.

A pilot session for the introductory course began in late November. FDIC is very pleased with its product and willing to share information regarding the introductory session.

FinanceNet

—Preston Rich, Branch Chief, Accounting Operations, National Science Foundation

Mr. Rich, FinanceNet Co-Chair, gave a slide presentation which described and demonstrated FinanceNet, its contents and coverage, and its uses.

FinanceNet is a resource for the electronic sharing of financial management information, news, ideas, and experiences, financial documents, practices planned and in use, coordination of efforts, and activities for financial management improvements in governmental operations nationwide. Sharing with other countries is also underway.

The FinanceNet's mission is to serve as a vehicle and a catalyst for continuous improvements and innovations in federal financial management resources, practices, policies, and professional standards. FinanceNet is associated with the NetResults network and complements other National Performance Review (NPR) networks such as BudgetNet, and IGenet. The goals for improving federal financial management through FinanceNet are as follows:

- To facilitate the sharing of information on best practices/lessons learned.
- To coordinate efforts, eliminate redundancy, and create synergy.
- To provide resources to empower federal employees to implement improvements.
- To provide a medium for groups to rapidly convene a virtual reality forum on any project orientated financial management issue.
- To provide an electronic reference library of financial management documents.

Currently, the following items can be found on FinanceNet:

- Upcoming events and announcements;
- Meeting minutes and highlights;
- Journals, newsletters, publications and testimonies;
- Federal document libraries—current and archived—containing such documents as FASAB Accounting Standards and Exposure Drafts, OMB Circulars, and JFMIP publications; and
- Information pertaining to State and local governments, NetResults and NPR.

In cooperation with NetResults, the National Science Foundation (NSF) is providing FinanceNet with a package of Internet communication services including a gopher server, World Wide Web and FTP servers, a series of USENET Newsgroup discussion forums and public and private mailing lists, some of which are currently under construction.

A computer with a modem and an InterNet address is necessary to participate on FinanceNet. To receive complete information on the full spectrum of FinanceNet Internet information services, send a blank Internet e-mail message to: info@financenet.gov

General Accounting Office:

“Reengineering Education and Training Issues”

—*Dr. Sharon L. Caudle, Senior Analyst*

Dr. Caudle addressed the seven core areas of knowledge that GAO identified from their reengineering effort as educational areas for GAO financial managers and staff; these were the knowledges of:

- what reengineering is
- how to build a business and political case
- process management approach
- reengineering project management
- change management
- performance measurement
- barriers, pitfalls, and solutions

Dr. Caudle discussed what reengineering is, describing it as a radical improvement approach that critically examines, rethinks, and redesigns mission product and service processes within a political environment; achieves dramatic performance gains from multiple customer and stakeholder perspectives; and is a key part of a process management approach for optimal performance that continually evaluates, adjusts, or removes processes or subprocesses.

Building a business and political case is a requirement because performance dissatisfaction or severe budget cuts may be the reasons for reengineering. The organization must also be committed and have the capacity to initiate and sustain reengineering.

Dr. Caudle discussed a process management approach—the employment of processes as primary means to manage the organization and improve performance. She explained reengineering project

management as requiring a clear team purpose and goals; well-trained, diversified, expert team members; and a structured, disciplined approach.

Change management offers approaches to help confront the issue of new jobs/changed jobs/no jobs.

Performance measurement may be directed to actions which define customer and stakeholder segments and needs; define and assess the gap between expectations and actual performance; and work within and across processes.

The last area of knowledge covered concerns barriers, pitfalls, and solutions. Possible barriers may include non-committed top management, turf battles, resources tied up in legacy systems, and lack of reengineering expertise and skills. A strong implementation plan is needed for reengineering to be successful.

National Science Foundation:

“Implementing a ‘No-frills’ Continual Improvement Program in the CFO Office”

—*Marty Mueller, Senior Budget Analyst, Office of the CFO*

The National Science Foundation (NSF) is an independent agency that was created in 1950, which makes grants for research. NSF is governed by a board and organized like a university, with departments. It also has a CFO organization with 118 people and it is to this group that Mr. Mueller’s quality program applies. He had to implement a quality improvement program in an agency that did not have an agencywide quality program; thus there were not resources available from other parts of the agency. NSF did not create a large education and training program to accomplish this, but created a team approach.

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Mr. Mueller spent the past Spring on detail and benchmarking at NASA, a sister science organization, because NASA has a very mature quality program. He worked in a Continual Improvement (CI) office with an eye toward bringing back ideas for continual improvement and quality programs that might work at NSF. NASA has a strategic management system and a second system called performance evaluation and improvement—this is where its CI program lies. This benchmarking of NASA's CI structure guided NSF's development of a CI program.

A CI program is one way to deal with shifting demands. Mr. Mueller defined CI as the link that keeps a strategic plan continually renewing itself. One component of continual improvement is performance measurement. The continual improvement link—the creation of high performance teams—is how that performance is improved. NSF's goal for CI is to transform the agency into a world-class grant making organization. NSF wants to take the phrase "good enough for government work" and transform it like the phrase "made in Japan" has transformed over the past decades to mean high quality products and work. High performance work teams—budget analysts, contract specialists, and accountants—are the vehicle for this transformation.

In the CFO Office, a Continual Improvement Council was chartered. The Council was trained based upon a standardized change curriculum developed by the Federal Quality Institute (FQI) and approved by the National Performance Review. This curriculum is available for sale from FQI [Joe Slye, (202) 376-5048]. The Council brainstormed to identify major problems in the organization and reduced those problems to four priority problems that lent themselves to cross-divisional processes. Four high performance teams were then chartered and NSF is now in the process of setting up the teams. The plans are to train the teams and get them going. Mr. Mueller stressed the importance of meeting management skills in order to ensure a productive and efficient

use of meeting time, and analytical skills—asking "why" five times in order to obtain varied responses and points-of-view to determine the root causes of problems. He also encouraged agencies to obtain the NPR change curriculum, pursue team training, and contact him for more information.

U.S. Department of the Treasury, IG Auditor Training Institute:

"Financial Auditing Training - Good Medicine!"

—Allen M. Bloom, Program Developer/Instructor

No one likes to take medicine, but, when you need it, you take it. The same can be said for the Financial Auditor Training provided by the Inspectors General Auditor Training Institute. The Institute, established by the President's Council on Integrity and Efficiency in late 1990, provides a variety of training programs as needed for the Inspectors General community. Once the Chief Financial Officers Act of 1990 was passed, it became obvious that the Inspectors General auditors needed training in the basics of Financial Statements Auditing. The recently enacted Government Management Reform Act of 1994 makes that need even more vital.

Currently, as part of its overall curriculum, the Institute provides financial auditing program training—good medicine to all Inspectors General in three, 3-day classes:

- Introduction to Financial Auditing - for auditors with little or no federal financial audit experience.
- Financial Statements Auditing - for audit managers, auditors-in-charge, and team leaders responsible for conducting CFO related financial statements audits, and

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- Use of Independent Public Accountants (IPAs) for Auditing - for those auditors who have taken the Financial Statements Auditing program or its equivalent.

Breakout Sessions

"Breakout Sessions" were featured at the symposium for both general discussion (one session of four subgroups) and specific discussion tasks (seven separate topics). The breakout sessions formed smaller groups of participants, thus giving all attendees an opportunity to participate and make comments. These sessions are described below.

Developing a Financial Management Training Vision

The conference participants divided into four groups and each group was tasked with developing a financial management training vision which included answering the following questions: Where are we? Where are we going? and What are the key issues? The four groups then reported their observations and conclusions.

The following themes, ideas, and issues were common among the groups:

1. Commitment on all levels is crucial to any successful financial management training program.
2. A needs assessment should be performed as the first step to establishing such a program.
3. The establishment of career paths with expectations is key to a successful program.
4. In order for training to be effective, it must be linked to an employee's job.
5. Federal departments and agencies must maintain flexibility when creating programs in order to meet changing requirements—they need to have "just-in-time-training."
6. Training must be available.
7. A reward system should be built into any comprehensive training plan; the individual development plan should contain incentives; personal training goals should be recognized as legitimate.
8. A broad system of training delivery methods should be used.
9. There should be a training "clearinghouse" type of function; agencies must communicate and coordinate successful training programs and practices.
10. Training systems must be kept current and updated.

11. The focus should be on the global customer.

Techniques for Interagency Sharing

This group identified organizations, media, and functions that would facilitate or otherwise benefit agency communication and discussion on training topics. First and foremost was the idea for creating a federal training clearinghouse—perhaps a Financial Management Training Institute or an expansion of the role of JFMIP. This clearinghouse would be the coordinating body for training in the federal government. Its purpose would be to serve as a source for curricula—maybe even core government curricula (i.e., budgeting in the federal government curriculum). This group also stressed using FinanceNet to its fullest capacity as a tool for interagency sharing, and continuing the training fair/symposium concept—possibly holding conferences similar to this hosted by different agencies. The group recommended that a task force be formed to research and deliberate these issues.

Core Competencies

This group defined core competencies as the skills, knowledge, and abilities that an employee needs at a point in time. This can further be broken out into three categories: general, occupational, and local. Establishing core competencies for career paths has many benefits. Among them are that employees know at all times where they stand and are provided with a roadmap of what needs to be achieved—core competencies in this respect are an incentive to employees; core competencies

establish structure, drive management to take action, and make long-range planning possible. With these benefits, there are also some issues of concern: competencies are constantly changing, they may vary organizationally and/or geographically, and the question is raised of how competencies compare to qualifications. The group concluded by recommending that the Human Resources Committee take a serious look at defining federal core competencies.

Continuing Professional Education (CPE)

The issue this group addressed was mandatory CPE requirements versus recommended CPEs. The group stated the pros and cons of each viewpoint. Mandatory CPE would lend credibility to the financial management profession, but there was a question regarding the flexibility of a mandatory structure—would hands-on experience and classroom experience count as CPEs? Recommended CPEs, on the other hand, could be flexible in what could be included, but would there be any incentive for professionals to obtain them? This group concluded that, at this point in time, the CPE issue needs more deliberation. They recommended that the CFO Council endorse the basic concept of CPE (e.g., 80 hours every 2 years)

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and view obtaining CPE as central and critical to agency missions.

Alternative Training Methods/Distance Learning

The group began by defining alternative training as anything other than traditional classroom learning; ways to get to people who cannot get to you. There are many different types of alternative learning: video, computer-based training/CD-ROM/electronic conferencing, audio tapes, correspondence/paper, audio/video/paper combinations, on-the-job training, cross-training, rotational assignments, mentoring programs, developmental assignments, seminars/conferences/symposiums, networking, and help-desks.

Using a rating system (see illustration) the group looked at the applicability of these training methods to distance learning and other measures such as cost, effectiveness, availability, and

flexibility. It concluded that almost anything could be applicable to distance-learning, but some tools lend themselves better to certain subject matters. Also relevant is the audience, subject matter, learning objectives, and resources (funds, people, infrastructure, technology). The group recommended that a central resource be created, possibly FinanceNet, to hold a current inventory of what is available. Also a technology working group should be established to evaluate and monitor the different technologically-based training methods.

Providing Effective Training

According to this group, effective training must be current, timely, meet a need (whether it be organizational, individual, agency, or governmentwide), meet the stated learning objective, improve job performance, be targeted at the right audience, provide usefulness in terms of the information conveyed and the resources an employee comes away with, and be measurable. All of these

Type of Training	Cost	Effectiveness	Availability	Flexibility	Delivery	Feasability	Applicable to Distance Learning
Videos							
In-house	—	+	—	—	+	+	+
Off-the-shelf	+	—	+	—	+	+	+
Computer-based training	—	+	+	—	+	+	+
On-the-job, cross training, and rotational assignments	+	+	+	+	—	+	+
Teletraining							
Audio	+	—	+	+	+	+	+
Video	—	+	+	+	+	+	+
Paper-based training and correspondence courses	+	+/-	+	+	+	+	+

Key Favorable + Unfavorable —

prerequisites for effective training, this group concluded, point to the need for a comprehensive needs assessment to address the above factors along with cost, time involved, and location/availability. The group recommended that the CFO Council support training in terms of dollars, staff, and lobbying efforts. It encouraged a coordinated effort by agencies to develop curricula; suggested forming work groups to review and assess current offerings on a routine or regular basis; and supported the development of mechanisms for information sharing—paper/electronic/conferences.

Certification Programs

- C**ertification, to this group, means having standards for education and training. There are many benefits to having such standards, since certification:
- Implies a level of confidence;
 - Is an incentive for some people;
 - Sets a career path for individuals;
 - Helps in recruiting efforts and helps retain employees; and
 - Enhances the stature of the profession.

Many obstacles to enacting a certification program were set forth: there is no agreed-upon standard setting body; it could be a disincentive if certifications were not tied to promotions; the best people may not be interested; who will administer a certification program and who will fund it; and how can a certification program be established without having core competencies. The group recommended that steps must first be taken to establish core competencies along with mandatory continuing profession education (CPE) hours. The group also recommended that the CFO Council commit 1.5% of the salary budget to training, and that the Council support training in terms of time, staff, and lobbying efforts as well.

Measuring Training Effectiveness

Issues and concerns exist regarding the effectiveness of training. An evaluation of training should be done that addresses such issues as how to obtain feedback from students about training, on-the-job application of training, what the Office of Personnel Management (OPM) can do for agencies, and how to choose the right trainers. Agencies must be able to confidently plan for a return on their investment in training. The group recommended that the CFO Council Human Resources Committee define what financial management training is in the federal government and form a subgroup to look at techniques for measuring training. In the meantime, agencies should share measurement techniques with each other.

Wrap-Up

Where Do We Go From Here?

William Reise, Chair, Human Resources Committee of the CFO Council, applauded the participants of this symposium as necessary change agents and stressed the need for change. He stated that this conference has started the much-needed process of learning, sharing, and networking necessary to enhance the financial management training responsibilities of agencies.

Mr. Reise promised that the Human Resources Committee will prioritize the recommendations received during this 3-day symposium and begin its work accordingly.

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