JFMIP

Sponsored by the Chief Financial Officers Council

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Proceedings of the

Interagency Financial Management Education and Training Symposium

December 1995

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.

Foreword

The Human Resources Committee of the Chief Financial Officers Council and the Joint Financial Management Improvement Program (JFMIP) sponsored the 2nd Annual Interagency Financial Management Education and Training Symposium to address financial management training in the federal government. The theme of this year's symposium was *Practical and Effective Career Development in a Downsizing Environment.* The symposium was held on December 12 and 13, 1995, at the Nuclear Regulatory Commission, Rockville, Maryland.

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Symposium Opening

Opening Remarks

John Raines,
Chief, Financial Management
Education and Training, Office of the
Comptroller, Department of Defense

Mr. Raines described his alternative approach to training—use of music, a recording/talking parrot, and various hats. He said we need to improve the way we work the system to ensure that resources are available for education and training. He said it is important to learn the system because there are dollars and we need to learn to go about how to get and use them for education and training.

The results from last year's symposium were: (1) the desire to continue to build the network and share information; (2) the need to identify common bases and what you needed to know, which have resulted in development of the core competencies for accountants, budget analysts, and financial managers; and (3) the need to identify common use courses, available and needed, systematic ways of making courses available, using a clearinghouse, and expanding resources.

Mr. Raines spoke of the improved professionalism coming through the core competencies and certification processes. With development of the core competencies, we now need to analyze what is available for governmentwide application and use. A private sector company (he noted Arthur Andersen) has indicated it spends $400 million annually on training as a means of ensuring their quality control.

Mr. Raines cited the Association of Government Accountants as leading the way in its effort to develop a certification program for financial management, the Certified Government Financial Manager. He concluded by saying that we now have core competencies and need to discuss next where we are going on training and certification.

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Welcome by Host

Jim Taylor, Executive Director for Operations and Chief Financial Officer Nuclear Regulatory Commission

Mr. Taylor welcomed participants to NRC, stating that he was pleased to make the NRC facilities available. Noting that this is an especially opportune time to improve financial management, he credited the Office of Management and Budget for bringing the CFO Council together and said their exchanges on issues/problems were helpful to him at NRC. He complimented the Human Resources Committee for the quality of its work and the opportunity it provides financial management personnel to share techniques and ideas. Financial management work requires that our staffs are trained. Given the present challenging times, it is essential for financial management personnel to be top-notch.

The NRC has developed six principles of good financial management, including one on Personnel:

> "Good financial management is the product of competent and motivated people. Those who are given financial management responsibility must have integrity, dedication, and be well trained and qualified. They must have authority that is commensurate with their responsibility, and they must be recognized when achieving superior performance."

[The other principles relate to Planning, Control, Communication, Cost Effectiveness, and Evaluation.]

All NRC managers, including the many line tactical managers, are committed by their appraisal contracts to sound financial management. This has resulted in special training and education initiatives as technical office heads are trained to put more time and attention on financial management.

Remarks by the Chairman, CFO Human Resources Committee

Edmundo Gonzales
Chief Financial Officer
Department of Labor

Mr. Gonzales, Chairman, Human Resources Committee, provided background on the operations of the CFO Council and its Human Resources Committee. The CFO Council puts its efforts together through OMB and the participation of agencies; in doing so, it is gaining strength and the leverage to get resources. The Council is looking for more efficient ways to do things, not just looking for more resources to do jobs the same way.

The number of personnel will decrease and the emphasis is on improving the personnel remaining. Mr. Gonzales referred to the new joint JFMIP-Human Resources Committee document, *Framework for Core Competencies for Financial Management Personnel in the Federal Government*. The core competencies document states the needs for people to do their jobs and is the "line in the sand".

There is a need for networking regarding the education and training of financial management personnel. The Human Resources Committee will be guided to concentrate on this and the sharing and dissemination of information on education and training.

Keynote Address

Tom Bloom
Chief Financial Officer and Assistant Secretary for Administration
Department of Commerce

Mr. Bloom announced that he sees us in a time of change. Downsizing is a reality, survival is what we are working on, and it is a challenge just staying alive. Our challenges are to keep people motivated, competent, and just keeping our people. For financial managers, this is our time because financial management is more important than ever. Training is crucial to our success.

Mr. Bloom cited experience at his agency in which the skills of print shop personnel were not current. He spoke of an instance of a person moving from printing to a new area of work; having done this, the change gave the person zest and improved outlook. We all experience in some ways having no choice but to change, and learning how must come through training.

The operating climate today is fewer dollars. Some people are saying there are even fewer dollars for training. More of the agency's money will need to be used for training, and, as Mr. Raines earlier suggested, we must learn to use it. There will be increasing demands made of financial management—yet there are fewer people to do the work. Reengineering and prioritizing our tasks are necessary. He suggested the development by each of us of three lists of tasks:

- tasks required by statute,
- non-statutory tasks that need to be done, and
- long list of tasks, some of which we wonder why we have done them.

We need to cut out nonessential tasks found in the last list. We need people who are more skilled and trained. We need to make this intellectual commitment. Training is most essential for us to get the job done.

The biggest challenge faced when the Department of Commerce was implementing its central administrative system was the training of its people. It is a big challenge to change an agency's culture. For that work at Commerce, the Department turned to a well managed training operation at its National Institute of Standards and Technology to conduct the training within its other bureaus. Mr.

Bloom noted that labor unions understand and stress the importance of training for their memberships. The unions refused to cut training, saying that training is our future.

The question remains: how do we integrate training into our organization? Training should be made part of our performance plans. We should celebrate it. We need to use our dollars wisely and cannot waste them. We need to use our in-house talent. Much of Arthur Andersen's highly effective training is in-house. This is also true at Commerce where trainers have become experts and outstanding people have been developed in this way. We need to work on mentoring and on-the-job training. To keep people, Mr. Bloom suggests mentoring as a most workable approach.

For example, a Commerce group has been working on the effort to produce governmentwide financial statements. This is a very big training challenge; this is the kind of work which must be done almost entirely by financial management staffs. The goal of this effort is to produce auditable financial statements; at the same time, it is a great exercise to make people better accountants. Subgroups working on this effort address the many issues, such as footnotes, implementation of the FASAB standards, etc. Results from the subgroups will be needed early-on, so that sufficient numbers of people can be trained soon.

Mr. Bloom reiterated that this is the time calling for good financial management. The emphasis has been provided by the Chief Financial Officers Act (CFO Act) and the Government Performance and Results Act (GPRA). The delivery of better financial information will help enhance the image of federal financial managers. Accountants and auditors should be on the teams being trained for the governmentwide financial statements effort. Credibility will derive from the good reports and the gaining of clean audit opinions. Value derives from the exercises people go through in the preparation of the statements. The tasks are to know and ably use technology. We can learn much from each other. There is little we cannot accomplish with sustained leadership and commitment.

Human Resource Development in the Federal Government

Anthony McCann
Staff Director
Subcommittee on Labor, Health and Human Services, Education and Related Services, Committee on Appropriations, House of Representatives

The budgetary environment of the federal government is such that it will be difficult to recruit top people. a situation both good and bad. If we recruit, with fewer top-notch people available, our approach will need to change to bring in young people and develop them. Because we do not know what financial management will be like down the road, we must allow and help prepare people to move freely in government jobs. The numbers of career jobs will diminish; careers will be characterized by job changes.

Mr. McCann described the effective financial manager as technically competent in financial management and comfortable in debating overall policy with his peers in programmatic and other areas. Those skills are essential if GPRA is to be carried out, and we need to train and instill leadership with this philosophy in mind. We need to ensure that people adequately prepare themselves academically, and that in their jobs they will have opportunities to spend time outside their areas and broadening their experiences cross-functionally. It is important to get people to become familiar with the policy area, an accomplishment gained through leadership, development, and the spending of time to work with and understand policy.

He cited his experience at an agency which was seeking an increase in funding for a program because information provided by a program did not recognize the difference between expenditures and obligations and conclude that money was not exhausted. Had the program office personnel spent time in financial management, they would have recognized these differences and the urgency for funds would not have occurred as it did. Financial management needs to take the lead, and it also cannot happen until people are moved into other areas to get cross training and be in a position to provide good advice.

In terms of accomplishing this, internships—such as assignments to the Congress—are among ways for enhancing knowledge and experience in the policy

arena. He said moving or rotating young people to different areas will also help.

He suggested alliances with universities, unions, etc. He asked why we couldn't suggest these approaches as means of addressing training. Mr. McCann said financial management has much to offer its peers in non-financial management areas and that we must start dealing with universities and begin the training process. He discussed three considerations: (1) how to prepare more broadly, (2) how we can be better able to contribute to the policy side, and (3) establishing the capacity to move outside of government.

Mr. McCann cited the Social Security Administration, its financial statement development processes, and its GPRA approach as noteworthy. He asked why couldn't we experiment with capital budgeting.

We need to think about the role that financial management can play in improving government. He also mentioned that central and program agencies need to adapt to changing times and develop new and improved methods for dealing with long-standing problems in allocating and effectively utilizing resources. Financial management in the public sector and the demands for GPRA implementation provide us with unique situations and opportunities.

Changing Missions for Providers of Federal Financial Training

Erika Mathis
Financial Management Consultant
Center for Applied Financial Management
Financial Management Service
Department of the Treasury

During 1995, the playing field for financial management training changed dramatically. The major offerors of financial management training were the Office of Personnel Management (OPM), the USDA Graduate School, the Association of Government Accountants (AGA), and the Department of the Treasury's Financial Management Service.

The most significant change occurred when OPM consolidated its training programs into the USDA Graduate School's programs. This happened in the Washington DC area and throughout the country on July 1, 1995. Training delivery services now include daytime classes, evening and weekend classes, correspondence and independent study courses, and contract courses which are off-the-shelf, tailored or designed to suit agency needs.

A nationwide financial management curriculum team has been established by the USDA Graduate School to consolidate courses that were duplicated by the merger, update all the financial management courses to reflect the most current information, and develop and bring on-line new courses in financial management. The expanded curriculum will be offered in Washington DC area and at training centers.

OPM continues to offer modern management leadership training through the Federal Executive Institute (FEI) in Charlottesville, Virginia and OPM management schools in Lancaster, Pennsylvania. and in Denver, Colorado. The financial management classes provide an overview to program and financial managers in budget preparation and execution, accounting, auditing, performance measurement, strategic planning, and information resources management training.

The Association of Government Accountants, while not a government organization, supports and encourages better financial management practices in government. AGA offers an annual senior level financial management conference, 1-2

day workshops, and a certified government financial manager program.

The Center for Applied Financial Management of the Department of the Treasury offers a variety of financial management related services: financial systems, consulting, and financial education. The Center's mission is to enhance and promote sound financial management governmentwide. The target audience for the financial education business is the operational level employee. The Center offers technical financial management courses—nuts and bolts training (accounting standards, SGL, financial reporting). The Center has established a relationship with the Federal Accounting Standards Advisory Board (FASAB) to present accounting standards training in workshops. It offers annual and regional financial management conferences as a cost effective way of giving operational employees training on what has changed and what is current in financial management. It also offers seminars and workshops which target a specific issue in financial management.

The Center's future plans include expanding course offerings with tracks for specialists like accounting and budgeting; including in all training events the relationships between subject areas (i.e. accounting standards to SGL accounts to financial statements or the CFO organization's authority to manage and monitor the formulation, justification and execution of an agency's budget); establishing partnerships with other areas of financial management expertise to continue to disseminate information to the operational level employees who use it (i.e. current USDA negotiations to offer joint training events); and working with other training organizations to establish and formalize methods that determine the effectiveness of financial management training (i.e. pre and post testing, supervisory level and interim student surveys).

Ms. Mathis concluded by stating that the missions and providers of training may continue to change as the direction of federal financial management changes, but Treasury's mission to enhance and promote sound financial management governmentwide will remain constant. To that end, the Center will continue to provide financial management training as long as training is needed.

Update on Core Competencies Project

Virginia Robinson
Executive Director
JFMIP

With the publication and issuance of the *Framework for Core Competencies for Financial Management Personnel in the Federal Government*, we need to next consider how best we might use the document on a day-to-day basis at our agencies. The document easily serves as a guide for self-development and for planning the development and training of financial management personnel. The publication further serves as the foundation for work that is to follow. The followon work will address CPE requirement determinations and certification.

Ms. Robinson introduced the leaders of the teams that developed the core competencies. She thanked Jim Maroldo, Len Bechtel, Diane James, and Beckie Sweeney and their team members for their hard work and the quality of their product.

Following the team leader presentations, Ms. Robinson again acknowledged the team leaders for their excellent presentations and asked the participants to begin thinking about how we can use the core competencies in individual and group development plans, what additional core competencies series should be developed, and how these will help us in the follow-on phases of continuing professional education and certification.

Jim Maroldo
Director, Office of Headquarters
Accounting Operations
Department of Energy

In approaching the development of the core competencies the groups viewed the core competencies as:

- the knowledge, skills, and abilities (KSAs) that an employee needs at a given point in time, general in that all federal employees need them;
- occupational KSAs in that they are unique to an occupation; and
- local KSAs in that they relate to an employee's local organization and/or position.

Some benefits from defined core competencies are viewed from a

communications perspective—as a roadmap for supervisors and employees, which suggests developmental activities and which delivers clear directions for development and definitions of what is expected.

Other benefits prompt motivation—employees and managers, with knowledge of expectations, may enter needed developmental activities, use long-range planning; and enhance their competencies and performance.

Still other benefits derive to the organization—from better individual, office/agency, and federal CFO community performance.

Barriers also were considered, in categories ranging from variety of work performed: size of office, headquarters versus field, type of organization/funding; inconsistent commitment to employee development; unclear connection to performance, promotions, and awards; differences between and within agencies; flexibility for substitution; some courses/experiences not available; and applicability to employees hired into the federal government at levels above entry level.

In developing the core competencies for accountants, the project team followed several guiding principles. The resulting core competencies were to be universally application for all federal agencies, sites, and geographic locations; flexible; realistically obtainable in terms of funding, recognition of downsizing, time availability, and course availability; long lasting; capable of raising overall level of performance for individuals, capable of enhancing performance within the federal community, and responsive to requirements of the CFO Act, GPRA, GMRA and related legislation; able to generate commitment from CFOs, managers and supervisors, and employees; and useful both in the short-term and long-term.

The interagency team reviewed existing documents such as JFMIP's December 1990 publication *Continuing Professional Education: Federal GS-510 Accountants' Report* and agency products. The project went on to define the guiding principles; identify barriers; and define the core competencies by levels, learning objectives, and developmental activities.

Diane James
Director, Planning
Office of Chief Financial Officer
General Services Administration

An interagency team was formed which reviewed JFMIP's December 1994 continuing professional education study for budget analysts. The team developed core competencies for budget analysts by levels, learning objectives, and developmental activities. In developing core competencies, the project team placed special emphasis on cultural adaptability in recognition of the different environments that affect the work of budget specialists. The competencies are broadly based to facilitate use by persons performing budget analysis in defense and civilian agencies. The draft document was circulated to the budget community for comment. Input was provided by regional as well as headquarters offices.

Beckie Sweeney
CAMS Implementation
National Oceanic and Atmospheric Administration
Department of Commerce

The project team addressed three major issues: (1) *accounting*—why budget analysts need this (the knowledge helps budget analysts); (2) *job series*—why distinguish budget analysts and accountants (the budget community is pleased to identify its profession); and (3) *educational level*—accountants have this requirement while the budget analyst category does not (the team did not try to impose this because OPM does not). Ms. Sweeney described the core competencies document as useful for preparing training courses, as an asset which adds to that information contained in position descriptions; and as an aid in developing job vacancy announcements.

Len Bechtel
Financial Specialist
Financial Management Division
Environmental Protection Agency

While it was natural to develop core competencies for accountants and budget analysts because of the number in those classifications, the team addressed the question of why develop core competencies for financial managers. A principal reason it was done was to get financial managers to be partners in training. A cultural shift is required and management is the key in causing the cultural change to occur.

The first problem the team confronted was to identify what a financial manager is.

The job term applies for those who have controller functions, and it extends through to CFOs who have even greater financial responsibilities. The team concluded that a financial manager is anyone who supervises financial management staffs. The team reviewed work by JFMIP and other sources, considering JFMIP's GS-510 series report, the OPM classification standard on the 505 series, and SES financial manager material. Tryng to develop core competencies by levels, the team instead found it was putting an "x" in every box. The team therefore determined to consider the core competencies as what every financial manager should strive for. The learning objectives are different than those presented for accountants and budget analysts in that they do not express levels of positions..

Mr. Bechtel indicated core competencies would be found useful for developing individual development plans because of the applicability of core competencies to individual financial management positions. Financial managers have needs for this type of planning document.

When developing core competencies for other job series, Mr. Bechtel recommends that an imposed timeframe is necessary to ensure the work gets done promptly. One person should take the lead in developing the document, following agreement by the team on its contents. The core competencies document should be viewed as an opening step in that core competencies may be developed for other series and in that suitable training opportunities must follow to aid in realization of core competencies.

Panel Sessions

Panel Session: Best Practices

Charlotte Turner
Chief, Funds Control Branch
Nuclear Regulatory Commission

Since the CFO Act, NRC has developed in-house training courses primarily for financial personnel in program offices. As guidance to personnel in the management of the financial resources, NRC over the past 4 years has developed and offered the following seminars, workshops and presentations:

- NRC Financial Management Seminar
- NRC Management Directive and Handbook 4.2, "Administrative Control of Funds" Seminar
- Workshop on Reimbursable Work Performed by NRC for others
- Presentation on Current Financial Management Challenges Facing the Federal Government
- NRC Financial Management Concepts Seminar

NRC reviewed its financial management activities and recognized that it needed more specific guidance, up-to-date policies, and training for effective execution of its financial management responsibilities. NRC first looked elsewhere but decided it would require too many hours of staff time and impart too much unnecessary information. It decided to develop two training courses tailored to meet the needs of financial management personnel in the program offices. After piloting, agency allowance financial managers and funds certifying officials were required to attend both courses.

In developing courses, subject outlines were first developed. Financial managers were interviewed and NRC networked with other federal agencies for ideas and information. NRC contracted for development of the training materials, but ensured NRC ownership of the materials. Interviews for instructors were conducted and one selected. NRC scheduled individuals for the courses and tracked those required to take them. Statistics on attendance and course evaluation were maintained.

For the course "Administrative Control of Funds," staff reviewed NRC policies and procedures, governmentwide laws and regulations, and policies of other agencies.

NRC policies and procedures were revised as needed, and a subject outline was developed for review by financial managers and program offices. With the help of office directors and staff responsible for funds control, topics for coverage were compiled, and outlines for the directive and handbook were developed. After comment and the concurrence of NRC officials, the management directive and handbook were issued to holders of the allowances in the agency.

The NRC Financial Management Seminar Overview is an introduction to financial management. This 2-day seminar is required for financial management personnel in program offices. Since August 1993, about 200 staff have completed the course. Topics covered are: (1) Introduction to Federal Financial Management, (2) Ethical Standards for Financial Managers, (3) Overview of the Federal Budget Process, (4) Budget Formulation and Congressional Action, (5) Budget Execution and Review and Audit, (6) Appropriation Law, and (7) Monitoring Financial Performance.

The NRC Administrative Control of Funds Seminar Overview course discusses detailed policy and procedures. This 2-day seminar is required for financial management personnel in program offices. Since February 1994, about 120 staff have completed the course which consists of: (1) Introduction, (2) Legal Requirements for Funds Control, (3) The NRC's Financial Resources, (4) Allotment Financial Management, (5) Allowance and Financial Plan Process, (6) Commitment and Obligation of Funds, (7) Deobligation of Funds, (8) Reimbursable Work Performed by the NRC for Others, and (9) Unobligated Carryover Funds. A section on Financial Management is under development.

NRC developed a Workshop on Reimbursable Work Performed by NRC for Others because of a significant increase in the number and value of NRC reimbursable agreements. These agreements are subject to unique limitations on the use of appropriated funds as regards purpose, amount, and time. Financial personnel in the program offices ask many questions regarding this work, and the workshop was developed to help financial and non-financial personnel in the program offices understand what qualifies as reimbursable work; describe the process for executing agreements; identify problem areas; and address questions and concerns. Since December 1994, about 40 staff attended the workshops.

The Financial Management Concepts Seminar is currently a pilot. This 4-hour seminar helps mid-level managers acquire and manage the resources necessary to accomplish their missions. The course will be required for all 300 mid-level managers (branch chiefs and division directors). The course covers: Financial Management Roles and Responsibilities, Principles of Good Financial Management, The Budget Process, and Contemporary Issues.

In June 1994, a presentation on Current Financial Management Challenges Facing the Federal Government was made by Jeff Steinhoff, U.S. General Accounting Office. The audience included 50 senior management office directors, their deputies, and regional administrators. Its purpose was to challenge senior management to be more aware of financial management and it focused on the National Performance Review and issues surrounding the CFO Act and GPRA. It was deemed successful in keeping senior management focused on the relevant financial issues facing federal managers.

Ann Commeree
Financial Management Development Program Coordinator
Office of the Chief Financial Officer
Department of Energy

The Department of Energy's Financial Management Developmental Program (FMDP) includes an 80-hour foundation course, Introduction to Financial Management at DOE; which was prepared by DOE CFO subject matter experts. After two pilots taught by course developers, the course now is presented by volunteer teams. The average class has 25 students from headquarters and field CFO offices, mixed budget and accounting backgrounds, and usual attendees being DOE CFO (and non-CFO) employees who have between 6 months and 5 years experience with DOE financial management.

Eight modules comprise the course, presented in 2 weeks. Week one includes (1) Organization of Federal Government, (2) Organization of Department of Energy, (3) Budget Theory and Formulation, and (4) Budget Execution. Week 2 adds the following: (5) Basic DOE accounting, (7) Financial Reports and Financial Systems, (7) Financial Reviews, and (8) CFO -Where We Are and Where We're Headed.

A certified instructor training workshop of 2 1/2 days prepared 16 new instructors. The week one teams have included 3 budget instructors and the course manager; the week two teams have included 3 accounting instructors and the course manager. The workshop covered the purpose and content of course, course materials, discussion with developers, formation of instructor teams, tips for teaching, and scheduling.

Since the pilots, 4 classes have been offered in 1995—two classes in headquarters and two classes at two field locations. The requesting field offices paid the travel expenses of instructors coming to their locations. Ms. Commeree said DOE will continue to use the volunteer instructor team approach because it works well.

Deb Marshall
Career Counselor/Trainer
GSA Employee Resource Center
General Services Administration

Ms. Marshall discussed GSA's Occupational Certification Program, describing certification as a roadmap to success. GSA established the Occupational Certification Program in 1988 to enhance the expertise, skills, and performance of agency employees. The program covers 42 occupational areas or series and over 10,000 employees. Grades GS-2 clerks through GM-15 managers and entry level positions through journey level are covered.

Step-by-step, employees can use the program to guide career development and acquire and document education and experience. As a contract between employee and supervisor, the plan helps employees develop to succeed in their positions. Specific plans have been developed by subject matter experts for each covered series. The plan identifies the specific competencies (knowledge, skills, and abilities, or KSA's) needed by grade levels. It also offers suggested sources—formal, informal, and on-the-job training. The training can be formal classroom, rotational assignments, seminars, workshops, self-learning instruction, and on-the-job training assignments.

GSA has the certification program because the organization needs a professionally developed work force to enhance effectiveness and continue to be competitive. Employees need training and skills to grow. Supervisors need to build

excellent teams with highly skilled employees and to ensure their own as well as employees continuing growth and development. Everybody benefits. Since this is a nationwide program, there is a clear and uniform identification of skills throughout GSA nationwide.

The employee documents current strengths, including previous training, experience, and accomplishments that apply and maps out a plan. The employee and supervisor discuss the employee's plan. Next, training and on-the-job experiences as needed are scheduled. As each of the developmental experiences are completed, for both formal and on-the-job training, the employee documents what was done and when. Specific accomplishments are also noted in terms of what was done and the mastery of that competency. When the plan is completed (usually 1-2 years), the supervisor approves the plan, which is forwarded to an independent rating panel and higher level officials for approval and certification.

Certification offers opportunities for gaining the full range of training, developmental activities, and experience in employees' professions. Certification is respected throughout GSA as an indication of professionalism, dedication, and mastery of skills needed and valued in jobs. Employees experience the satisfaction of meeting a personal challenge, learning new things, and accomplishment in taking care of oneself and one's future. The certified employee will be a much stronger candidate for future jobs while performing better in the current one. If an employee is at the journey level for example, the employee can acquire new skills to bridge into a supervisory position and help make the work easier and more interesting.

Panel Session: Training Technologies

Leslye Fuller
Instructional System Specialist
Defense Business Management University
Department of Defense

The Defense Business Management University's Distributed Training Strategy focuses on interactive distance learning where the instructor and students are geographically separated and a variety of training technologies can be used.

Interactive distance learning is accomplished by satellite broadcast, internet use, and CD-ROM. The satellite broadcast is one-way audio and two-way video, 280 downlinks using Army, Air Force, Defense Logistics Agency, and Defense Finance and Accounting Service locations, available for any agency to use, broadcast fees of $650 per hour, and the uplink being at Ft. Lee, Virginia.

The World Wide Web is used to supply an interactive course on GPRA. To be available in January 1996, it offers practical exercises, audio and video and other capabilities.

The CD-ROM offers Fiscal Law and Antideficiency Act Investigator Training and Principles of Federal Appropriations Law. The course is appropriate for all levels of employees.

Keith Namock
Training Coordinator
Forest Service
Department of Agriculture

Mr. Namock discussed on-demand learning technology through Compact Disk-Interactive (CD-I). He said these CDs are not those used for personal computers; instead, these are used in players hooked to TV sets, much like VCRs. CD-I optical disc technology allows for development of a library of training courses on these compact discs. The Forest Service makes the library available in every office. The fully interactive learning discs are available to employees when they want training and where they are. He said this technology over time has improved and costs have fallen sharply so that it is possible to have the same effective training delivered for under $800 per unit and it is simple to use.

CD-I use provides timeliness; consistent content; presentation of text, graphics,

music, speech, and even full motion video in one system; impact because it is more interesting; and cost effectiveness. A traditional course may cost $300 per employee to deliver, but CD-I cuts these costs when delivered to broad audiences, and the related costs of travel and workbooks are reduced or eliminated. Once the master disc is produced, copies can be reproduced. Studies of optical disc training as compared to live instruction have shown advantages in learning gains, learning consistency, training rates, and content retention. The players that hook to TV sets are available in electronic stores. Mr. Namock cited cost figures for production of CD-I courses, and the investment to be made should an agency determine to establish course preparation facilities.

Agency Presentations

U. S. Department of Agriculture (USDA)

"Financial Management For Non-Financial Managers"

Irwin T. David
Deputy Chief Financial Officer

The Department of Agriculture employs more than 108,000 personnel, managing operations in 29 agencies. Most are considered financial managers because most of the employees and all the program managers have some responsibility for ensuring good financial management of the resources used by them. He explained that is the premise behind the development of the training course "Financial Management for Non-Financial Managers." The course begins with the fundamental terms and requirements and is designed to provide program managers and others with an understanding of their responsibility to optimize the use of financial resources.

The first session answers the question, "What is good financial management, and why should program managers care about it?" Defining good financial management is an exercise of good common sense for the practice of everyday operations. The second session discusses budgets, appropriated funds and non-appropriated funds, giving participants a detailed overview and a clearer view of budgeting requirements and funding differences. Other sessions discuss cost accounting, cash management, credit management, and property and inventory management, giving participants practical guidance for getting the most from the funds they have, and management accountability and the need for internal controls to prevent fraud, waste, and abuse.

Some operations unique to the Department of Agriculture, such as the Working Capital Fund and the National Finance Center, are explained in terms of how these entities work together to provide cost effective funding and operation of administrative functions, and an overview of the Government Performance and Results Act and the role of Federal oversight agencies is provided. An Appendix of the course materials provides legislative, regulatory, and Departmental requirements information.

The course is taught equally successively to participants who have some or no financial management background, as measured by evaluation and comments from participants. The response to the course has been gratifying from departmental personnel and managers outside the Department through the Senior Executive Service Candidate Development Program. As of December 1995, 4 separate training programs have been produced, each based on this training package. Each presentation was provided by request, and requests continue to be received.

Training sessions are led by financial managers from the Office of the CFO, with assistance from component agency financial officials. This combination has been particularly successful because it allows participants to meet and become familiar with Department-level issues and financial officials, as well as offering the opportunity to hear the program agency perspective. Non-financial managers (most often program managers) relate particularly well to agency program persons.

Sessions end with a Question and Answer period, which allows participants to express individual concerns they may have with operations in their particular agency. It also offers opportunity to cover areas which may have been missed.

The department's experience demonstrates that people learn better and faster from those they view as "insiders", who understand the culture and climate within the organization. Language-use is more familiar and less constricted than it might be from outside trainers. In addition, the participants come to feel they know the presenters, and this facilitates better working relationships "down the line."

The USDA experience with training in financial management has been very positive, offering both attendees and presenters opportunities to communicate and learn from each other.

Department of Education

"Basic Federal Accounting for Non-Financial Personnel"

James Evans
Financial Management Training Development
Office of the CFO

Mr. Evans placed his topic in the context of practical and effective career development in a downsizing environment. Challenges to training and

education are increasing due to diminished budgetary resources and shrinking training budget. The objectives of the training in basic federal accounting for non-financial personnel are to develop basic accounting skills (proprietary/budgetary), upgrade skills of non-financial staff, achieve low participant cost, and minimize interruption of operations.

This training was contractor developed, 30 hours instruction in a 10-module format, with uses of practical learning applications and of agency staff for trainer/tutor support. A contractor developed program, the agency retains right to use/revise material.

This training increases the qualifications of existing non-financial staff to perform basic accounting assignments, provides development experiences for agency staff presenters, is low cost ongoing training, and has improved capabilities and staff morale.

The basic accounting course includes an overview of accounting; basic accounting concepts, such as the accounting equation; applying basic accounting principles to the federal government, such as funding and budget; understanding the basic federal accounting cycle; double-entry accounting; preparing original entries; and understanding basic fund accounting concepts, such as the appropriations process, revenue and expenses, and accrual accounting versus cash accounting.

Office of Personnel Management

"Retraining the Survivors"

Ed McHugh
Director of Workforce Restructuring
Office of Personnel Management

OPM has established an office to assist agencies and employees to get through the downsizing. While at first confined to helping DOD, the office now assists non-DOD agencies undergoing downsizing. Agencies are not charged for the services. OPM also has established a clearinghouse of self-help tools developed by agencies and available to government offices to facilitate transitions.

Mr. McHugh commented that, in a downsizing, the employees who remain and their needs for retraining may be ignored. Because of major organizational changes resulting from such factors as downsizing, new technology, mission changes and the

recommendations of the National Performance Review, and agencies reinventing themselves, there will be changes in jobs, job skills, and work systems. He distributed OPM's publication, *Retraining in the Federal Government*, issued September 1994. The publication answers general questions about retraining and provides practical information on designing and developing programs, including key elements of successful programs and a step-by-step approach to designing a program. It also outlines regulatory and legislative information related to retraining.

The publication states the NPR outlined a number of changes needed to facilitate the training and retraining of employees for responsibilities outside their current responsibilities. The Federal Workforce Restructuring Act of 1994 has removed legislative barriers to enable these changes to occur and offer the flexible framework for retraining federal employees.

Workshops

Workshop sessions were featured on 4 topics: Core Competencies, Training Challenges, Continuing Professional Education, and Certification.

Breakout groups were formed on each of the topics for participants to join in discussions and make comments. Each group reported back to the Symposium attendees the results of their discussion.

Core Competencies

The Core Competencies work groups were asked to discuss and report back positions on the following questions:

1. Is development of Core Competencies a worthwhile initiative, especially in a downsizing environment?

2. Is the document on Core Competencies for Accountants, Budget Analysts, and Financial Managers useful, complete, accurate, universal, etc? How should it be changed?

3. What steps should be followed to implement the core competencies (identify short and long term) in the federal government?

4. Is support, or direction, required from outside of your agency?

5. Do you believe that your agency will adopt and benefit from these core competencies?

6. Should core competencies be developed for other series (specify)?

7. Will this be useful in planning for training needs, training budgets, course development, etc.?

The groups reported the following:

- The CFO Council and individual CFOs must embrace the Core Competencies in order for them to be implemented.
- We need the commitment of management and the first line supervisor on the importance of training.
- This is a valuable tool especially since some organizations have done little in this area.
- Organizations should use this when developing individual development plans, training budgets, etc.
- We need to publicize the benefits, etc. at the CFO Council meetings and in other creative ways.

- Each agency must promote them within their agency; this will require external stimulus.
- It should be expanded to other series.
- It will help developing new staff which will be critical during downsizing.
- As written, it may still not be universal enough.

Training Challenges

The Training Challenges work groups were asked to discuss and report back on their recommendations to the following questions, given the following: limited dollars, limited time, limited staff, and more and more responsibility.

1. In the short-run, what should we do to meet the needs of the financial management community?

2. What should we do to address the impact of downsizing?

3. What should we do to identify low cost effective training techniques? Would regular interagency forums be useful?

4. What can we do to develop/sustain management support?

The groups reported the following:

- The financial community should be redefined to include all employees since all deal with financial management in one way or another.
- We need the commitment of the first line supervisor on the importance of training.
- Training is too "general" in most strategic plans.
- When looking at the cost of training, we must relate it to the avoidance of poor work, rework, etc.
- Training objectives should be put in the performance standards of supervisors so that they view it as important as day-to-day work.
- Need more interagency sharing.
- Use JFMIP as a clearinghouse for sharing of courses, etc.

Continuing Professional Education (Mandatory)

The Continuing Professional Education (Mandatory) work groups were asked to discuss and report back on their discussions and recommendations to the following questions:

1. Identify the pros and cons of mandatory CPE?

2. Should CPE become mandatory for financial management personnel?

- All or selected occupational series/grades?
- Suggested guidelines, e.g., number of hours, etc.?

3. What steps should be taken to implement this program?

The groups reported the following:

- We need to do an assessment of the training needs before we can justify the need for mandatory CPE.
- We need to address training in terms of cost/benefit.

Certification

The Certification work groups were asked to discuss and report back on their discussions and recommendations to the following questions:

1. What are the pros and cons?

2. Should the federal financial community implement a certificate program?

- What categories, e.g., accountants
- Suggested guidelines

3. What steps should be taken to implement the program?

4. How can we effectively use existing certification programs run by other agencies?

Some of the pros identified were that certification requires ongoing professional development, maintains proficiency, helps individuals meet needed training requirements, and helps justify training. For disadvantages, certification requires administration of the process, organization, cost, and records.

There was not a consensus on requiring certification. Those who recommend it suggest that costs should be fully assessed per employee and annually. Others said certification should be encouraged but not made mandatory. It was generally agreed that existing certification programs should be considered for use, such as the CPA, CMA, CGFM and other certification programs.

Wrap-Up and Evaluation

Jim Maroldo, Member, Human Resources Committee acknowledged the presenters and the participants for an excellent symposium. Referring to the *Core Competencies* document as a good product, Mr. Maroldo urged participants to volunteer for future efforts to develop core competencies for other disciplines. He urged attendees to create more publicity on the needs for training and dollars. The workshops produced good results. As the response indicates needs for management support behind our efforts, cost/benefit decisions in these tight budgetary times will be necessary to make decisions on training approaches. As tight budgets continue, in the future we will continue to pay close attention to the quality of the delivery of training.

Symposium evaluation comments reflected high marks for all sessions of the symposium.

For the next symposium, suggestions include developing the process of sharing and access to training, acceptance of training programs for use across government, identifying and sharing agency best practices, developing additional core competencies, deciding on evaluation of training effectiveness, reporting on continuing professional education and certification developments, and reporting on newly developed topics.

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***denotes a symposium speaker**

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