

GAO

Report to the Assistant Secretary of the
Army (Financial Management and
Comptroller)

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FINANCIAL MANAGEMENT

Profile of Army Financial Managers





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Management Division

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The Honorable Helen T. McCoy
Assistant Secretary of the Army
(Financial Management and Comptroller)

Dear Ms. McCoy:

As highlighted in our February 1997 high-risk series report,¹ one of the greatest challenges to improving financial management throughout the Department of Defense (DOD) is establishing a well-qualified, professional financial management workforce. Our objective in a series of assignments is to provide information on qualifications, such as formal education, professional work experience, training, and professional certifications of personnel serving in key financial management positions in DOD. Due to concerns on the part of DOD officials regarding the completeness of personnel databases and personnel files, we are obtaining this information from biographies and/or profile instruments provided by each manager.

This is the third of our planned reports on the qualifications and experience of DOD's financial management workforce. It contains information we obtained on key financial managers in the Department of the Army. We have already issued our reports on key financial managers within the Office of the Under Secretary of Defense (Comptroller)² and the Air Force³ and we plan to issue reports on the Department of the Navy and the Defense Finance and Accounting Service. As agreed with DOD officials, our reviews are confined to key financial management positions. These positions most often include comptrollers, deputy comptrollers, and budget officers at major commands and installations.⁴ These reports can help Defense agencies in shaping their plans to enhance the qualifications, such as formal education and training, of their financial management workforce, as necessary. In addition, the reports provide baseline information that can be helpful in monitoring progress. Our final report in this series will discuss the qualifications and professional work experience of personnel serving in key financial management positions across DOD

¹High-Risk Series: Defense Financial Management (GAO/HR-97-3, February 1997).

²Financial Management: Profile of DOD Comptroller/CFO Financial Managers (GAO/AIMD-97-97, June 27, 1997).

³Financial Management: Profile of Air Force Financial Managers (GAO/AIMD-98-4, November 28, 1997).

⁴The Army's comparable positions to Air Force and Navy comptrollers and deputy comptrollers are resource managers and deputy resource managers, respectively.

relative to those in private sector companies and large state governments. We will also identify those steps DOD has taken and others it should consider implementing to enhance its financial management workforce to fully meet the objectives of the Chief Financial Officers (CFO) Act.

This report provides qualification and professional work experience information on 4 Army financial management executives and 233 of 301 key financial managers representing 145 of the 187 Army organizations included in our review.

Results in Brief

The four Army financial management executives included in our review are the Assistant Secretary of the Army (Financial Management and Comptroller), the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller), the Deputy Assistant Secretary of the Army for Financial Operations, and the Deputy Assistant Secretary of the Army for Budget. Each of the executives had attained master's degrees. The Assistant Secretary had spent 30 years at DOD. The Deputy Assistant Secretaries had DOD careers ranging from 29 to 38 years, with one of the three also spending part of his career in the private sector. Two of the executives held certifications in government financial management.

Of the 233 other key Army financial managers responding to our review:

- About 27 percent (63) were military officers, serving mainly as resource managers and budget officers at major commands and installations; and 73 percent (170) were civilian personnel serving mainly in resource manager and budget officer positions at installations.
- All 63 officers and 148 of the 170 civilians reported holding bachelor's degrees, with 17 of these respondents reporting more than one major. About one-third of these 211 managers majored in accounting, while approximately 40 percent reported degrees in business-related majors other than accounting.
- One hundred thirty-two respondents (53 officers and 79 civilians) also reported holding advanced degrees, with 17 of these respondents reporting more than one major. Five of the 132 managers held master's degrees in accounting, while about 75 percent reported degrees in business-related majors other than accounting. One civilian also held a doctoral degree in public administration.
- The officers' careers ranged from 10 to 31 years, averaging 23 years, while the civilians' careers ranged from 15 to 42 years, averaging 27 years. About 42 percent of all respondents, officers and civilians, reported performing

several financial management-related functions included in our review during their careers.

- One hundred sixty-three respondents (35 officers and 128 civilians) reported completing training (referred to as continuing professional education in the profile instrument) in one or more of the categories included in our review during 1995 and 1996. Of these 163 managers, (1) about 90 percent listed general topics, such as computers, supervision, strategic planning, and communication skills, as examples of the training completed, (2) about 50 percent reported completing financial-related training, and (3) about 25 percent reported completing accounting-related training, such as accounting standards and financial reporting.
- About 20 percent of the 233 respondents reported holding one or more professional certifications. Of the 46 managers in this group, 44 reported holding accounting and other financial management-related certifications, as follows: 11 were Certified Public Accountants (CPA),⁵ 37 were Certified Government Financial Managers (CGFM),⁶ and 2 held other certifications, including the Certified Cost Estimator/Analyst and Certified Internal Auditor.

Requirements for Financial Managers

The CFO Act of 1990 was enacted to address longstanding problems in financial management in the federal government. The act established CFO positions throughout the federal government and mandated that, within each of the largest federal departments and agencies, the CFO oversee all financial management activities relating to the programs and operations of the agency. Among the key responsibilities of CFOs are overseeing the recruitment, selection, and training of personnel to carry out agency financial management functions.

Recognizing that a qualified workforce was fundamental to achieving the objectives of the CFO Act and other related management reform legislation aimed at improving federal financial management, the Human Resources Committee of the Chief Financial Officers Council and the Joint Financial

⁵The CPA certification program has existed since 1917. State organizations administer this program, awarding the certificate based on the applicant's formal education, professional work experience, and successful completion of a comprehensive examination developed by the American Institute of Certified Public Accountants.

⁶The CGFM program was initiated by the Association of Government Accountants in July 1994. Until June 30, 1996, the certificate was awarded based on an evaluation of an applicant's formal education and professional work experience in government financial management. Since then, certifications have also required the successful completion of three comprehensive examinations covering (1) the governmental environment, (2) governmental accounting, financial reporting, and budgeting, and (3) governmental financial management and control.

Management Improvement Program (JFMIP)⁷ have made proposals addressing the recruitment, training, retention, and performance of federal financial management personnel. In November 1995, JFMIP published the Framework for Core Competencies for Financial Management Personnel in the Federal Government,⁸ designed to highlight the knowledge, skills, and abilities that accountants, budget analysts, and other financial managers in the federal government should possess or develop to perform their functions effectively in accordance with the CFO Act. JFMIP stressed the need for federal government financial managers to be well-equipped to contribute to financial management activities, such as the execution of budgets, under increasingly constrained resource caps, and the preparation, analysis, and interpretation of consolidated financial statements.

A primary goal in this body of work is to obtain and share with DOD information on the formal education, professional work experience, training, and professional certifications of key financial managers in the department, including the Office of the Under Secretary of Defense (Comptroller), each of the military services, and the Defense Finance and Accounting Service.

Objective, Scope, and Methodology

The objective of this assignment is to provide information on the formal education, professional work experience, training, and professional certifications of personnel serving in key financial management positions in the Army. We obtained this information from biographies and profile instruments due to the concerns of Army officials regarding the completeness of personnel databases and personnel files. We worked with Army officials to determine the key financial management positions to be included in this review. These positions typically included resource managers, deputy resource managers, and budget officers serving at Army major commands and installations. As agreed with the Army, we did not verify the information contained in the profiles provided by the respondents. A more detailed discussion of our scope and methodology, including a description of how we obtained qualifications and work experience data, is in appendix I.

⁷JFMIP is a joint and cooperative undertaking of the Office of Management and Budget, General Accounting Office, Department of the Treasury, and Office of Personnel Management to improve and coordinate financial management policies and practices throughout the government.

⁸Framework for Core Competencies for Financial Management Personnel in the Federal Government, a joint project of the Human Resources Committee of the Chief Financial Officers Council and the Joint Financial Management Improvement Program, November 1995.

We performed our audit work from March through December 1997 in accordance with generally accepted government auditing standards. The Assistant Secretary of the Army (Financial Management and Comptroller) provided comments on a draft of this report. These comments are discussed in the "Agency Comments and Our Evaluation" section of this report and are reprinted in appendix IX.

Profile of Army Financial Management Executives

Table 1 provides information on the formal education, careers, and professional certifications of the Department of the Army's four executives included in our review. All four held both bachelor's and master's degrees. Bachelor's degree majors included mathematics, education, accounting, and engineering, while those associated with master's degrees included public administration, business administration, and civil engineering. The Assistant Secretary had spent 30 years at DOD. The three Deputy Assistant Secretaries' DOD careers ranged from 29 to 38 years. In addition to his 38-year career at DOD, one of the Deputy Assistant Secretaries also spent 4 years in the private sector. A review of biographical information provided to us showed that three executives had served in financial management-related positions during most of their DOD careers. These positions involved the functional areas of accounting, auditing, budgeting, programming, costing, and manpower requirements at all levels of DOD, including another military department and various Defense agencies. While the fourth executive had served mainly in engineering-related positions during his 33-year DOD career, he had also recently served as Director of Resource Management at the U.S. Army Forces Command. Two executives were Certified Government Financial Managers.

Table 1: Profile of Army Financial Management Executives

Assistant Secretary of the Army (Financial Management and Comptroller)	
Formal Education	Bachelor's Degree in Mathematics Master's Degree in Public Administration
Career	DOD - 30 years
Certifications	Certified Government Financial Manager (CGFM)
Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller)	
Formal Education	Bachelor's Degree in Education Master's Degree in Business Administration
Career	DOD - 38 years; private sector - 4 years
Certifications	None
Deputy Assistant Secretary of the Army for Financial Operations	
Formal Education	Bachelor's Degree in Accounting Master's Degree in Business Administration
Career	DOD - 29 years
Certifications	CGFM
Deputy Assistant Secretary of the Army for Budget	
Formal Education	Bachelor's Degree in Engineering Master's Degree in Civil Engineering
Career	DOD - 33 years
Certifications	None

Profile of Army Key Financial Managers

In collaboration with Army officials, we identified 301 financial managers across the department for this review, of which 233 (or 77 percent) responded by providing information on their qualifications and experience. Respondents included

- the 14 managers from the Office of the Assistant Secretary of the Army (Financial Management and Comptroller)—ASA(FM&C);
- 85 of 108 managers from eight operational commands and their installations;
- 43 of 46 managers from the U.S. Army Training and Doctrine Command (TRADOC) and its installations;
- 30 of 43 managers from the U.S. Army Materiel Command and its (1) Industrial Operations Command and the Army arsenals and depots responsible for maintenance and manufacturing support and (2) seven systems commands responsible for the research, development, test, and evaluation (RDT&E) and procurement of Army systems, such as aviation, missiles, communications, and electronics;

- 32 of 59 managers from the U.S. Army Corps of Engineers and its installations; and
- 29 of 31 managers from other Army commands, including the Criminal Investigation Command, Military Entrance Processing Command, Medical Command, and Military District of Washington and their installations.

The 14 ASA(FM&C) respondents performed roles involving financial operations, financial management/accounting policy, and/or budget execution. The 219 respondents from major commands and installations included 132 resource managers, 26 deputy resource managers, 60 budget officers, and 1 working capital fund⁹ manager—the last being from the Industrial Operations Command.

Of the 233 respondents, 27 percent were military officers. The 63 officers served mainly as resource managers at major commands and installations, and the 170 civilians served most often in resource manager and budget officer positions at installations. Table 2 provides a breakout of the officers and civilians by rank and grade, respectively.

Table 2: Number of Officer and Civilian Respondents

Officers		Civilians	
Rank	Number	Grade	Number
Brigadier General (O-7)	3	Senior Executive	6
Colonel (O-6)	23	15	37
Lieutenant Colonel (O-5)	29	14	47
Major (O-4)	4	13	64
Captain (O-3)	4	12	15
First Lieutenant (O-2)	0	11	1
Total	63	Total	170

Formal Education Attained

Of the 233 respondents, over 90 percent (including the 63 officers and 148 of 170 civilians) reported holding bachelor's degrees, and about 57 percent (53 officers and 79 civilians) reported holding master's degrees. One of the respondents also reported holding a doctoral degree.

Of the 211 respondents holding bachelor's degrees, 17 reported more than one major. A review of the profiles showed that 69 managers, or about one-third of the 211 respondents, reported accounting majors, 85

⁹Working capital fund activities sell goods and services to the military services and defense agencies with a goal of operating on a break-even basis. Customers generally reimburse these activities from their operation and maintenance funds appropriated by the Congress.

managers reported one or more other business-related majors, and 68 managers reported that one or more of their majors were not business related. Table 3 shows the bachelor's degree majors reported by the 211 Army financial managers.

**Table 3: Bachelor's Degree Majors
Reported by Army Financial Managers**

Majors	Number of bachelor's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	10	59	69
Other business	27	60	87
Nonbusiness	26	46	72
Total degrees	63	165	228

Of the 132 respondents holding master's degrees, 17 reported more than one major. A review of the profiles showed that, of these 132 managers, 5 reported accounting majors, 99 reported one or more other business-related majors, and 41 reported one or more nonbusiness-related majors. Table 4 shows the master's degree majors reported by the 132 respondents.

**Table 4: Master's Degree Majors
Reported by Army Financial Managers**

Majors	Number of master's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	1	4	5
Other business	46	55	101
Nonbusiness	13	30	43
Total degrees	60	89	149

One civilian also reported holding a doctoral degree in public administration.

The key financial managers were also requested to provide information on the number of accounting-related subjects completed as part of their formal education. Of the 233 respondents, 207 reported completing one or more of these subjects, as follows:

- 1-2 subjects: 32 (6 officers and 26 civilians),
- 3-5 subjects: 51 (19 officers and 32 civilians), and
- 6 or more subjects: 124 (28 officers and 96 civilians).

Included in this latter group were 119 managers (or 51 percent of the respondents) who reported completing both principles of accounting and intermediate accounting along with at least four other subjects. Based solely on a review of their formal education, these 119 managers appear to have met the requirements to serve in federal GS-510 accountant¹⁰ positions.

Professional Work Experience Acquired

A review of the profiles showed that the 63 officers' careers ranged from 10 to 31 years, averaging 23 years, while the 170 civilians' careers ranged from 15 to 42 years, averaging 27 years. Both officer and civilian respondents, with few exceptions, had spent most of their careers in DOD. Also, about 42 percent of all respondents, officers and civilians, reported performing several financial management-related functions during their careers.

Figures 1 and 2 show the average number of years of work experience by rank for the officers and by grade for the civilians, respectively.

¹⁰The typical educational requirement for GS-510 accountants is 24 credit hours in accounting-related subjects. A person completing principles of accounting and intermediate accounting subjects (typically two courses of each) and four other subjects would generally meet this hour requirement. A civilian employee could also be classified as a GS-510 with fewer than 24 hours of accounting-related courses if a review of his or her formal education, training, and experience so warrants.

Figure 1: Professional Work Experience Reported by Army Financial Managers—Officers

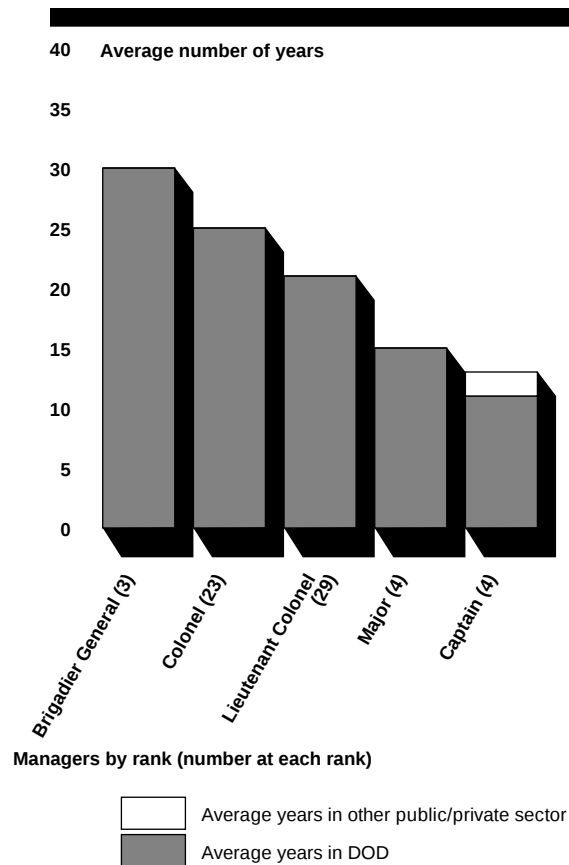
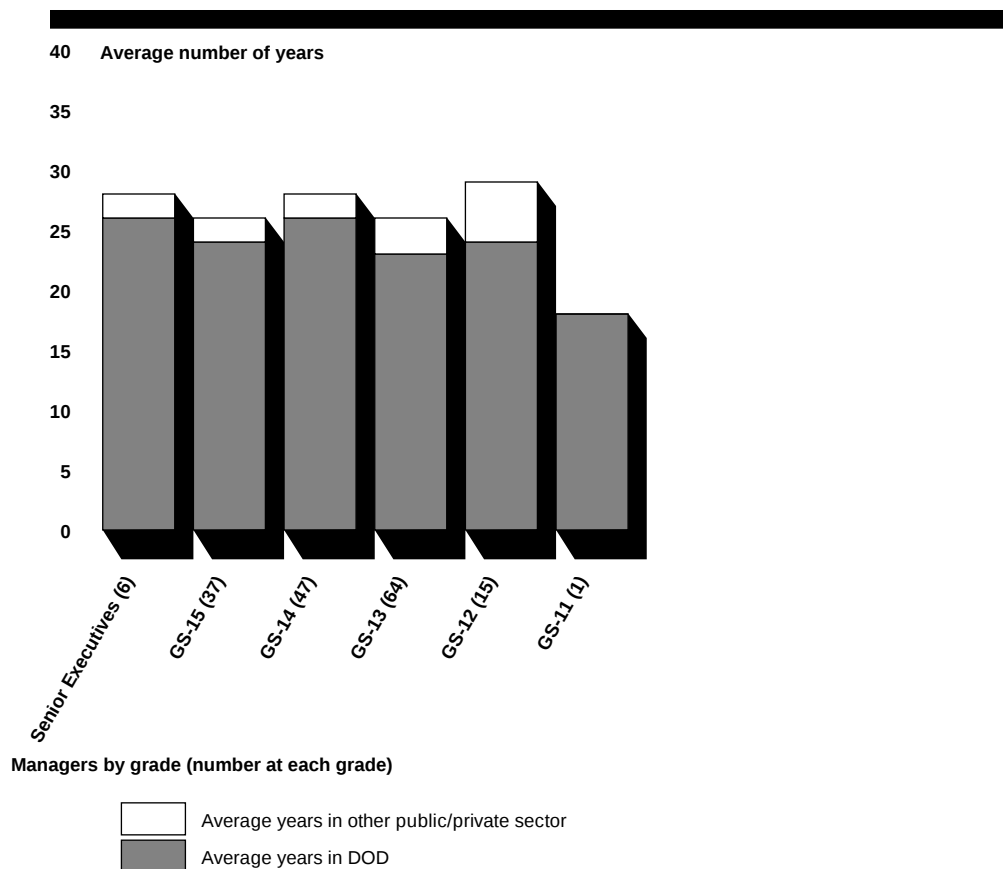


Figure 2: Professional Work Experience Reported by Army Financial Managers—Civilians



In collaboration with Army officials, we identified four functions and associated tasks which are often performed by personnel serving in key financial management positions, including

- financial statement preparation/financial reporting/accounting policy—preparing annual financial statements and footnotes and any interim financial reports, as well as those advising the preparers in their application of accounting policies;
- financial analysis—performing tasks associated with cost accounting, business process improvements, budgeting, cash flow analysis, cost analysis, revenue and expenditure forecasting, and other analysis of financial position and operations;

- accounting operations—recording and reporting accounting transactions; and
- accounting systems development and maintenance—performing tasks associated with functional design and maintenance of accounting and finance systems.

Seventeen officers and 49 civilians (or about 30 percent of each group) reported that they had performed three or more of these functions during their careers. Figures 3 and 4 show, for the officers and civilians responding to this survey, which of these functions they had performed at sometime during their careers, and the average number of years of experience in each function. For example, as shown in figure 3, 50 of the 63 officers had performed financial analysis-related tasks for an average of 7 years.

Figure 3: Experience in Financial Management Functions Reported by Army Financial Managers—Officers

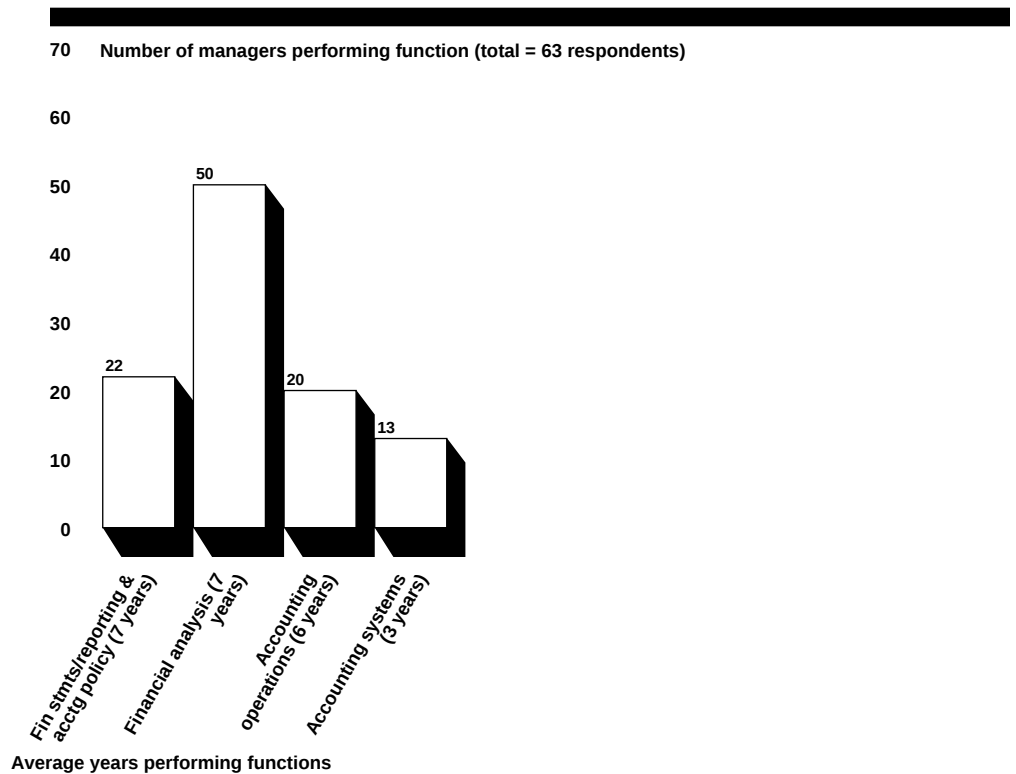
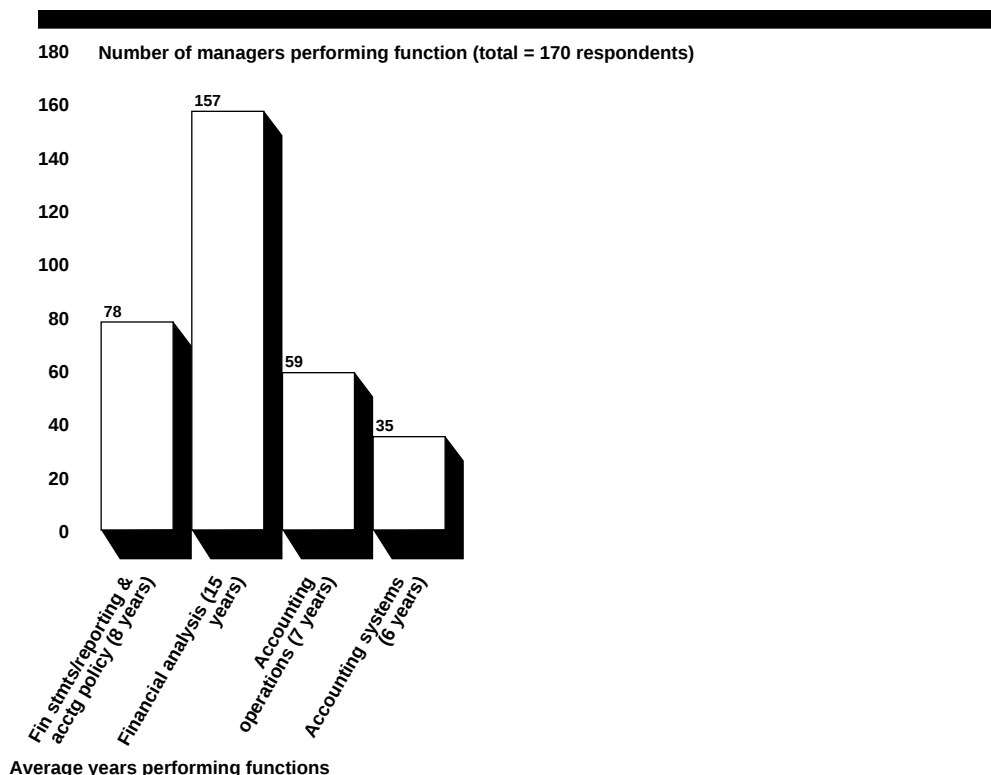


Figure 4: Experience in Financial Management Functions Reported by Army Financial Managers—Civilians

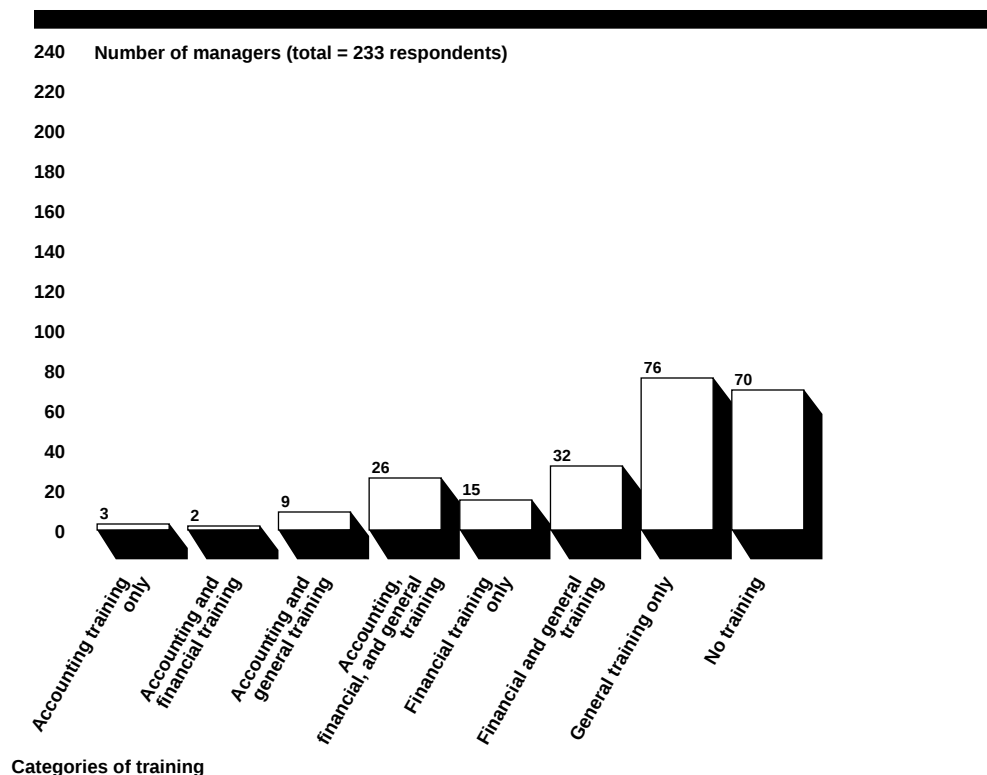


Training Completed During 1995 and 1996

During 1995 and 1996, about 56 percent of the officers and 75 percent of the civilians reported completing some training in one or more of the categories included in our review. Of these 163 respondents (35 officers and 128 civilians) receiving training, (1) about 90 percent listed general topics, such as computers and supervision, as examples of the training they had completed, (2) about 50 percent reported completing training in financial-related topics, and (3) about 25 percent reported completing training in accounting-related topics, such as accounting standards and financial reporting. Also, a review of the profiles showed that 76 managers completed only general training and 70 other managers had not completed any training. Therefore, almost 63 percent of the 233 respondents had not received any accounting or financial training for those 2 years.

Figure 5 shows the training reported as being completed by the 233 respondents during the 2-year period.

Figure 5: Training Reported by Army Financial Managers as Being Completed During 1995 and 1996



A review of the profiles showed

- total receiving accounting-related training: 40 (10 officers and 30 civilians),
- total receiving financial-related training: 75 (21 officers and 54 civilians),
- total receiving training in general topics: 143 (26 officers and 117 civilians), and
- total not receiving training: 70 (28 officers and 42 civilians).

Professional Certifications Held

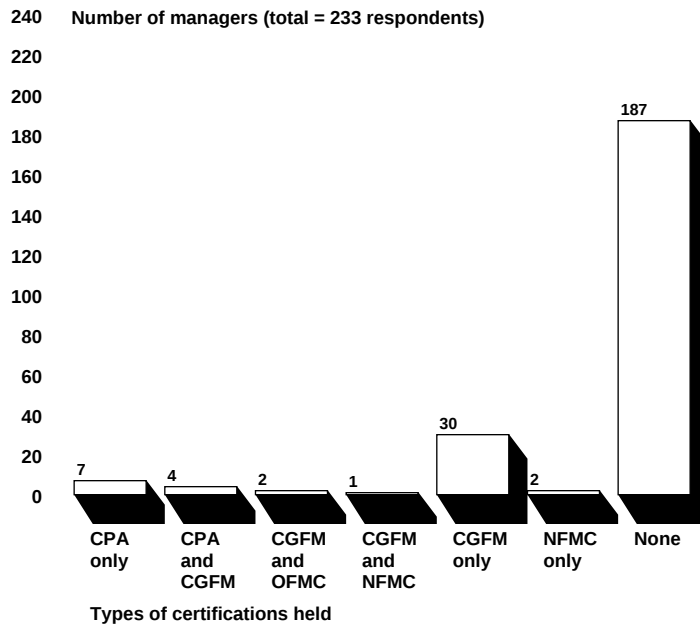
Almost 20 percent of the 233 respondents reported holding one or more professional certifications. A review of the profiles showed that, of these 46 managers,

- 11 civilians were CPAS,
- 37 were CGFMS (6 officers and 31 civilians),

- 2 civilians held other financial management-related certifications, including the Certified Cost Estimator/Analyst and Certified Internal Auditor, and
- 3 civilians reported nonfinancial management-related certifications.

Of the 187 managers that did not hold any professional certifications, 57 were officers and 130 were civilians. Figure 6 shows the types of certifications reported by the 233 Army financial managers.

Figure 6: Professional Certifications Reported by Army Financial Managers



CPA: Certified Public Accountant

CGFM: Certified Government Financial Manager

OFMC: Other financial management certifications

NFMC: Nonfinancial management certifications

Appendixes II through VIII provide the formal education, professional work experience, training, and professional certification data for the 63 officers and 170 civilians by their respective organizations, including:

-
- ASA(FM&C) in appendix II;
 - 8 operational commands and 50 of their 57 installations in appendix III;
 - the U.S. Army Training and Doctrine Command and its 19 installations in appendix IV;
 - the U.S. Army Materiel Command (AMC) and its Industrial Operations Command, and 8 of the 14 arsenals and depots in appendix V;
 - AMC and 6 of the 7 systems commands in appendix VI;
 - the U.S. Army Corps of Engineers and 29 of its 55 installations in appendix VII; and
 - 4 other Army commands and 16 of their 18 installations in appendix VIII.

Agency Comments and Our Evaluation

In commenting on a draft of this report, the Army generally concurred with the contents and stated that it believed the information will be beneficial in its Army-wide Financial Management Redesign implementation. The Army's comments are reprinted in appendix IX. Also, the Army provided a number of technical comments, which were fully addressed in finalizing our report.

We are sending copies of this report to the Chairmen and Ranking Minority Members of the Senate Committee on Governmental Affairs; the House Committee on Government Reform and Oversight; and the Subcommittee on Government Management, Information, and Technology of the House Committee on Government Reform and Oversight; the Secretary of Defense; and the Director of the Office of Management and Budget. Copies will also be made available to others upon request.

If you have any questions about this report, please contact me at (202) 512-9095. Major contributors to this report are listed in appendix X.

Sincerely yours,



Lisa G. Jacobson
Director, Defense Audits

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Abbreviations

AMC	Army Materiel Command
ASA(FM&C)	Assistant Secretary of the Army (Financial Management and Comptroller)
CFO	chief financial officer
CGFM	Certified Government Financial Manager
CPA	Certified Public Accountant
DFAS	Defense Finance and Accounting Service
DOD	Department of Defense
FMFIA	Federal Managers' Financial Integrity Act
IOC	Industrial Operations Command
JFMIP	Joint Financial Management Improvement Program
GMRA	Government Management Reform Act
GPRA	Government Performance and Results Act
GS	general schedule
NFMC	nonfinancial management certifications
O&M	operation and maintenance
OFMC	other financial management certifications
RDT&E	research, development, test, and evaluation
TRADOC	U.S. Army Training and Doctrine Command

Scope and Methodology

In collaboration with Army officials, we identified Army senior executives and financial managers to be included in this review as those serving in key positions throughout the department. The four senior executives in the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) ASA(FM&C) included the Assistant Secretary of the Army (Financial Management and Comptroller), the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller), the Deputy Assistant Secretary of the Army for Financial Operations, and the Deputy Assistant Secretary of the Army for Budget. The 301 key financial management positions selected for this review included:

- 14 from ASA(FM&C) involved in financial operations, financial management/accounting policy, and/or budget execution-related functions and
- 287 (including resource managers, deputy resource managers, budget officers, and working capital fund managers) from 186 major commands and installations involved in (1) operations, (2) training, (3) maintenance and manufacturing, (4) research, development, test, evaluation, and procurement of Army systems, such as aviation, missiles, communications, and electronics, (5) engineering services for DOD and other entities, and (6) criminal investigation, processing of new enlisted personnel, medical services, and support functions for the Washington, D.C., area military organizations.

In addition to the 4 senior executives, 233 financial managers located at 145 of the 187 organizations responded to this review. The 233 respondents included the 14 ASA(FM&C) managers and 219 managers from major commands and installations comprised of 132 resource managers, 26 deputy resource managers, 60 budget officers, and 1 working capital fund manager.

Table I.1 identifies the Army major commands, the number of their installations, and information on the key financial managers included in this review.

Table I.1: Army Major Command and Installation Key Financial Managers Included in This Review

Operational Organizations

U.S. Army Forces Command and 12 of its 16 installations (27 of the 35 managers responding included 13 resource managers, 3 deputy resource managers, and 11 budget officers)

U.S. Army Europe and its eight installations (11 of the 11 managers responding included 9 resource managers and 2 deputy resource managers)

Eighth U.S. Army and 9 of its 10 installations (15 of the 16 managers responding included 9 resource managers, 1 deputy resource manager, and 5 budget officers)

U.S. Army Pacific and its five installations (8 of the 13 managers responding included 6 resource managers and 2 deputy resource managers)

U.S. Army South (one of the three managers responding included one resource manager)

U.S. Army Military Traffic Management Command and two of its four installations (3 of the 10 managers responding included 1 resource manager, 1 deputy resource manager, and 1 budget officer)

U.S. Army Space and Strategic Defense Command and its two installations (six of the six managers responding included three resource managers, one deputy resource manager, and two budget officers)

Note: The U.S. Army Space and Strategic Defense Command was renamed the U.S. Army Space and Missile Defense Command during this review.

U.S. Army Intelligence and Security Command and its 12 installations (14 of the 14 managers responding included 10 resource managers, 1 deputy resource manager, and 3 budget officers)

Training Organizations

U.S. Army Training and Doctrine Command and its 19 installations (43 of the 46 managers responding included 18 resource managers, 7 deputy resource managers, and 18 budget officers)

Working Capital Fund Organizations

U.S. Army Materiel Command and its Industrial Operations Command and 8 of 14 arsenals and depots (16 of the 26 managers responding included 9 resource managers, 1 deputy resource manager, 5 budget officers, and 1 working capital fund manager)

(continued)

Systems Organizations

U.S. Army Materiel Command and six of its seven systems commands shown below (16 of the 20 managers responding included 5 resource managers, 5 deputy resource managers, and 6 budget officers)

- U.S. Army Test and Evaluation Command
- U.S. Army Simulation Training and Instrumentation Command
- U.S. Army Chemical and Biological Defense Command
- U.S. Army Aviation and Troop Command
- U.S. Army Missile Command
- U.S. Army Soldier Systems Command
- U.S. Army Communications and Electronics Command

Notes: (1) The U.S. Army Aviation and Troop Command and U.S. Army Missile Command are now the U.S. Army Aviation and Missile Command.

(2) The deputy resource manager and budget officer from the U.S. Army Materiel Command were included in our review of both working capital fund and systems command organizations.

Corps of Engineers

U.S. Army Corps of Engineers and 29 of its 55 installations (32 of the 59 managers responding included 30 resource managers, 1 deputy resource manager, and 1 budget officer)

Other Army Organizations

U.S. Army Criminal Investigation Command and its three installations (five of the five managers included two resource managers and three budget officers)

Military Entrance Processing Command (three of the three managers responding included one resource manager, one deputy resource manager, and one budget officer)

U.S. Army Medical Command and 9 of its 10 installations (11 of the 12 managers responding included 10 resource managers and 1 budget officer)

U.S. Army Military District of Washington and four of its five installations (10 of the 11 managers responding included 5 resource managers, 1 deputy resource manager, and 4 budget officers)

We obtained fiscal year 1997 Army budget data, including operation and maintenance (O&M); research, development, test, evaluation (RDT&E); and procurement funding from the ASA(FM&C) budget office. Those major commands and installations identified for this review managed \$24 billion of the \$64 billion Army budget during fiscal year 1997.

In an August 1988 report,¹ GAO proposed a framework for evaluating the quality of the federal workforce over time. Quantifiable measures identified in that report include specific knowledge, skills, and abilities. Using this report and the JFMIP study on core competencies, and in

¹Federal Workforce: A Framework for Studying Its Quality Over Time (GAO/PEMD-88-27, Aug. 4, 1988).

collaboration with DOD representatives, we identified four indicators to measure the attributes that key financial managers can bring to their positions. These indicators included formal education, professional work experience, training, and professional certifications. These attributes are being used to measure the qualifications and experience of key financial managers in the five DOD organizations included in our reviews.

We then worked with Army officials in developing a data collection instrument to gather the following types of information under each indicator:

- Formal education: degrees attained, academic majors, and specific accounting and financial-related courses completed.
- Professional work experience: (1) number of years working in current position, years at DOD, years in other government agencies, and years in the private sector and (2) experience in four specific financial management-related functions.
- Training (referred to as continuing professional education in the profile instrument): for the period of 1995-1996,² specific subjects completed related to accounting, other financial-related topics, and general topics.
- Professional certifications: CPA, CGFM, other financial certifications, and other nonfinancial management certifications held.

For the four Army executives, we obtained information on their formal education, careers, and professional certifications from biographies and profile instruments provided by these officials. For all other individuals, due to Army officials' concerns over the completeness of personnel files and databases, we also agreed to collect information on the four indicators using profile instruments. This procedure is being used for collecting qualification and experience information from all DOD organizations included in this series of assignments.

Since the Army chose to maintain the anonymity of its respondents, our Army liaisons sent profile instruments to the four Army executives and other key financial managers in the Office of the Assistant Secretary of the Army (Financial Management and Comptroller). The liaisons also sent profile instruments to points of contact at each major command, who, in turn, distributed the profile instruments to those key financial managers identified for this review at their respective commands and installations. The liaisons conducted additional follow-up efforts to contact those

²For the Army's own analysis, the profile instrument requested training for an additional 8 years—1987 through 1994.

financial managers who did not initially respond as well as those respondents whose profile instruments were returned with incomplete information. Through these efforts, we received complete profile information from the four Army executives and 77 percent of the key financial managers identified for this review. Figure I.1 contains the profile instrument we used to obtain personnel qualification and experience information from the key financial managers.

As agreed with the Army, we did not attempt to verify the information contained in the profiles we received. However, as noted above, for incomplete profile instruments, the Army liaisons conducted follow-up efforts and obtained the missing information.

We conducted our work from March through December 1997 in accordance with generally accepted government auditing standards.

Figure I.1: Profile Instrument Used to Collect Qualification and Experience Information on Army Financial Managers

PROFILE OF DOD FINANCIAL PERSONNEL			
Component: ☐ Army ☐ Navy ☐ Marine Corps ☐ Air Force			
Name: _____		Grade/Series or Rank: _____	
Position Title: _____			
Command/Installation: _____			
Location: _____		Phone: (____) _____	
Primary Function Performed in Current Position (SELECT ONE):			
Finance Operations		_____	
Accounting Functions		_____	
Budget Execution/Analysis		_____	
Cost/Financial Analysis		_____	
Comptroller/Financial Mgmt.		_____	
PROFESSIONAL CERTIFICATIONS			
Please complete the information requested for any of the following professional certifications that you hold. Also, identify any other certifications you hold and the date attained.			
Certified Public Accountant:	Year _____	State _____	
Certified Management Accountant:	Year _____		
Certified Internal Auditor:	Year _____		
Certified Financial Planner:	Year _____		
Certified Government Financial Manager:	Year _____		
_____	Year _____		
_____	Year _____		
_____	Year _____		

Appendix I
Scope and Methodology

EDUCATION

Please provide information regarding your formal education, including degree(s) attained, major(s), and accounting-related and other financial management-related courses completed. Place an "X" by the courses you have completed below as part of your undergraduate (U) or graduate (G) studies. Also, include other related courses not listed below. You may copy and add pages if more space is needed.

A. Degree Major Field of Study Year

Associate _____

Bachelors _____

Masters _____

Other (Specify) _____

B. Accounting-related courses (place an "X" by those courses you have completed and add any related courses):

Principles of Accounting	_____ U _____ G
Intermediate Accounting	_____ U _____ G
Advanced Accounting	_____ U _____ G
Cost Accounting	_____ U _____ G
Managerial Accounting	_____ U _____ G
Governmental Accounting	_____ U _____ G
Auditing	_____ U _____ G
Taxes	_____ U _____ G
Business Law	_____ U _____ G
_____	_____ U _____ G
_____	_____ U _____ G

Please estimate the total number of hours completed for the above courses. _____ U _____ G Semester hours
 (Formula: Quarter hours times 2/3 equals Semester Hours)

C. Other financial management-related courses (place an "X" by those courses you have completed and add any related courses):

Finance	_____ U _____ G
Economics	_____ U _____ G
Statistics	_____ U _____ G
_____	_____ U _____ G
_____	_____ U _____ G

CONTINUING PROFESSIONAL EDUCATION

This section requests information concerning the continuing professional education you have received from January 1, 1987 and scheduled through December 31, 1996. It asks several questions regarding your current organization's education program, followed by a table of course offerings. For the table on page 4, please indicate the number of hours you have completed for each subject during the ten-year period. Please add other courses you have taken and the number of hours completed. If needed, you may attach another page for other courses you have completed during the ten-year period.

Current Organization's Education Program

1. Does your organization have an established continuing professional education program for personnel in the accounting, finance, budget, and financial management job series?

_____ Yes _____ No

2. If so, how many hours are required annually? (_____ Not Applicable)

_____ Number of Hours _____ None specified (Place an "X" if applicable)

3. If hours are prescribed, how many must be completed in technical subjects related to these job series? (_____ Not Applicable)

_____ Number of Hours _____ None specified (Place an "X" if applicable)

4. Does your organization prescribe specific training courses to be completed by personnel in these job series based on grade or rank, job description, etc?

_____ Yes _____ No

Appendix I
Scope and Methodology

Subjects and Hours Completed in:	96	95	94	93	92	91	90	89	88	87
General:										
Supervision										
Computer-Related										
Diversity-Related										
Personnel/Team Management										
Communication Skills										
Strategic Planning/Project Management										
Accounting Focus:										
CFO Act/GMRA										
Accounting Standards and Procedures										
Accounting Policy										
Standard General Ledger										
Federal Financial Reports/Statements										
Plant, Property, and Equipment										
Liabilities										
Financial/Budget/Financial Management Focus:										
GPRA										
Budget Policy/Formulation										
Budget Execution										
Appropriations Law										
Federal Managers Financial Integrity Act (FMFIA)										
Civilian/Military Pay										
Travel Pay										
Vendor Pay										
Cost Estimate Analysis										
Others (Please list):										

PROFESSIONAL WORK EXPERIENCE

1. Please indicate the number of years that you have worked in the following sectors since beginning your professional career, either after high school or college.

DOD: ____ years Other Government: ____ years Private Sector: ____ years

2. Provide the number of years you have been working in your current position: ____ years

3. Please provide the number of years during your career that you have worked in the following functions:

- a. Financial Statement Preparation/Financial Reporting/Accounting Policy: ____ years

(Included are those personnel who work primarily in preparing annual financial statements and footnotes (including adjusting entries, closing entries, and trial balances) and any interim financial reports, as well as those advising the preparers in their application of accounting policies.)

- b. Financial Analysis: ____ years

(Included are those personnel who work primarily in cost accounting, business process improvements, budgeting, cash flow analysis, cost analysis, revenue and expenditure forecasting, and other analysis of the financial position and operations.)

- c. Accounting Operations: ____ years

(Included are those personnel who work primarily in recording and reporting receivables, receipts, disbursements, payroll, payables (civilian and military/vendor/travel pay), inventory, liabilities, and property, plant, and equipment.)

- d. Accounting Systems Development and Maintenance: ____ years

(Included are those personnel who work primarily in the functional design and maintenance of accounting and finance systems.)

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

We included 14 key financial managers from the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) (ASA(FM&C)), all of whom provided information on their qualifications and experience. This population included four managers involved in financial operations, one staff in financial management/accounting policy, and nine staff in budget execution functions. Table II.1 shows the officer and civilian composition of these managers, by rank and grade, respectively.

Table II.1: Number of Officer and Civilian Respondents

Officers		Civilians	
Rank	Number	Grade	Number
Brigadier General (O-7)	1	Senior Executive	3
Colonel (O-6)	3	15	6
Lieutenant Colonel (O-5)	0	14	1
Major (O-4)	0	13	0
Captain (O-3)	0	12	0
First Lieutenant (O-2)	0	11	0
Total	4	Total	10

Formal Education Attained

As shown in table II.2, all 14 respondents held bachelor's degrees. Two of the 14 managers majored in accounting, while 4 managers reported other business-related majors.

Table II.2: Bachelor's Degree Majors Reported by ASA(FM&C) Financial Managers

Majors	Number of bachelor's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	2	2
Other business	1	3	4
Nonbusiness	3	5	8
Total degrees	4	10	14

As shown in table II.3, 13 respondents also held master's degrees, with 1 reporting more than one major. One manager held a master's degree in accounting and seven managers listed other business-related majors.

Appendix II
Profiles of Office of the Assistant Secretary
of the Army (Financial Management and
Comptroller) Respondents

**Table II.3: Master's Degree Majors
 Reported by ASA(FM&C) Financial
 Managers**

Majors	Number of master's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	1	0	1
Other business	2	5	7
Nonbusiness	1	5	6
Total degrees	4	10	14

Twelve respondents reported completing one or more courses in accounting-related subjects, as follows:

- 1-2 subjects: 4 civilians,
- 3-5 subjects: 3 (2 officers and 1 civilian), and
- 6 or more subjects: 5 (1 officer and 4 civilians).

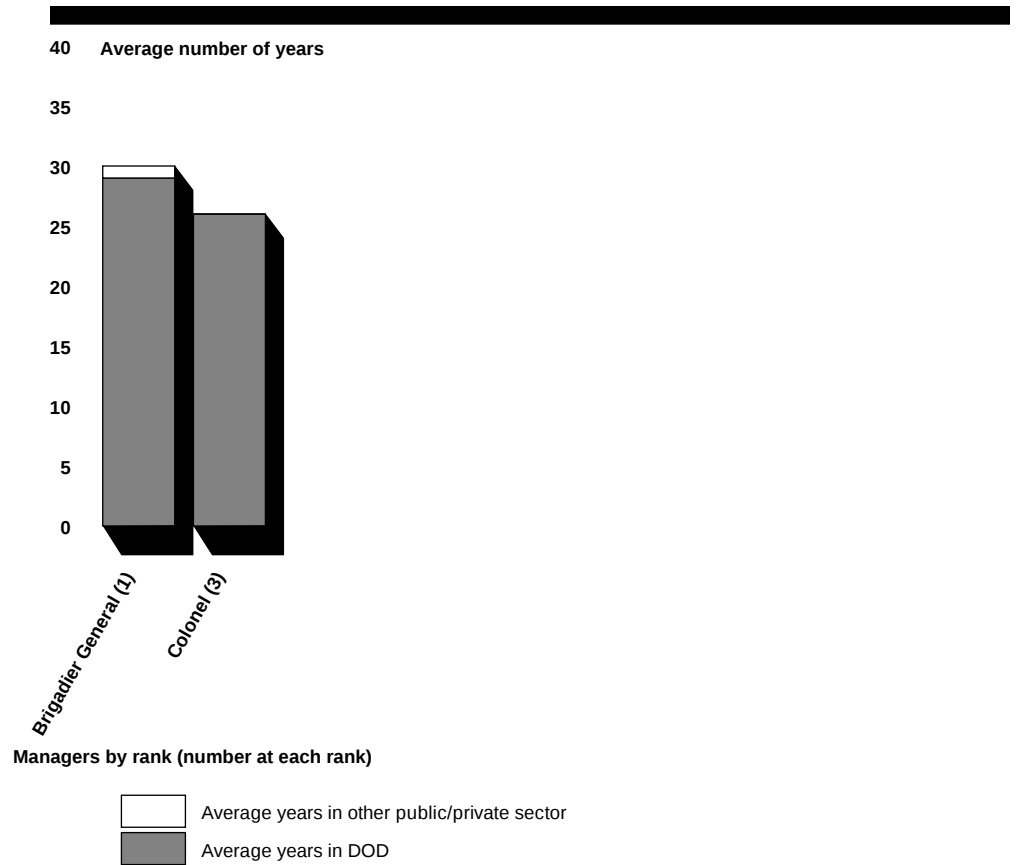
Based solely on a review of their formal education, all five respondents in the latter group appear to have met the requirements to serve in GS-510 accountant positions.

Professional Work Experience Acquired

A review of the profiles showed that the average number of years of professional work experience was 27 years for the 4 officers, with a range of 25 to 30 years, and 25 years for the 10 civilians, with a range of 18 to 35 years. With one exception, the respondents had spent most of their careers in DOD. Figures II.1 and II.2 show the work experience by rank for the officers and by grade for the civilians, respectively.

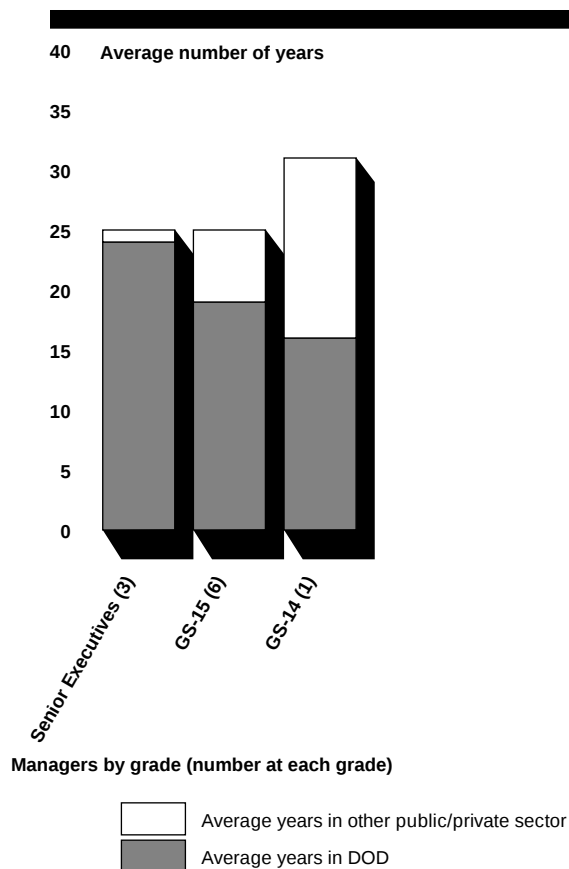
Appendix II
Profiles of Office of the Assistant Secretary
of the Army (Financial Management and
Comptroller) Respondents

**Figure II.1: Professional Work
Experience Reported by ASA/FM&C
Financial Managers—Officers**



Appendix II
Profiles of Office of the Assistant Secretary
of the Army (Financial Management and
Comptroller) Respondents

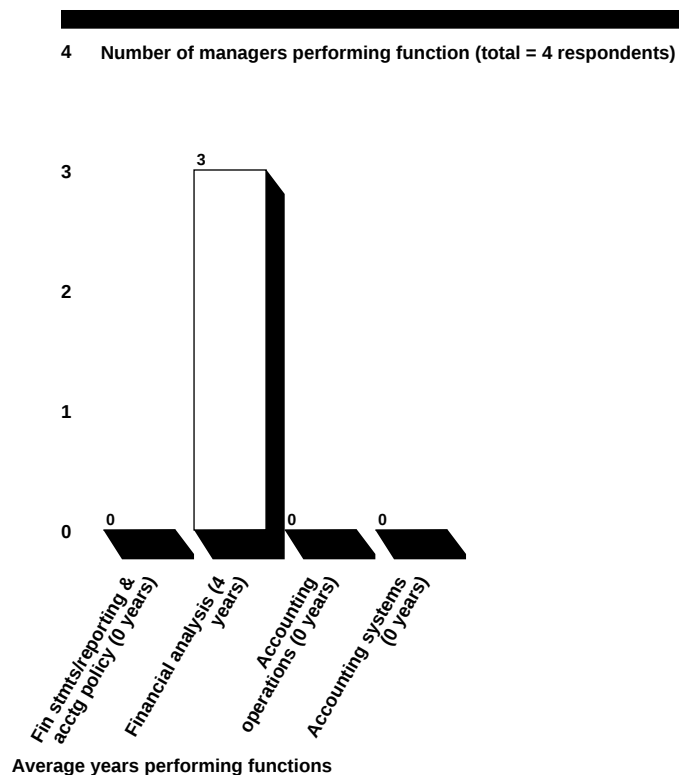
Figure II.2: Professional Work Experience Reported by ASA/FM&C Financial Managers—Civilians



Figures II.3 and II.4 show the number of officers and civilians who indicated that they had performed each financial management function previously outlined at sometime during their careers, and the average number of years of experience in each function. Financial analysis was the function performed most frequently, and as noted in figure II.3, was the only function performed by officers. A review of the 10 civilians' profiles also showed that 4 had performed three or more of these functions.

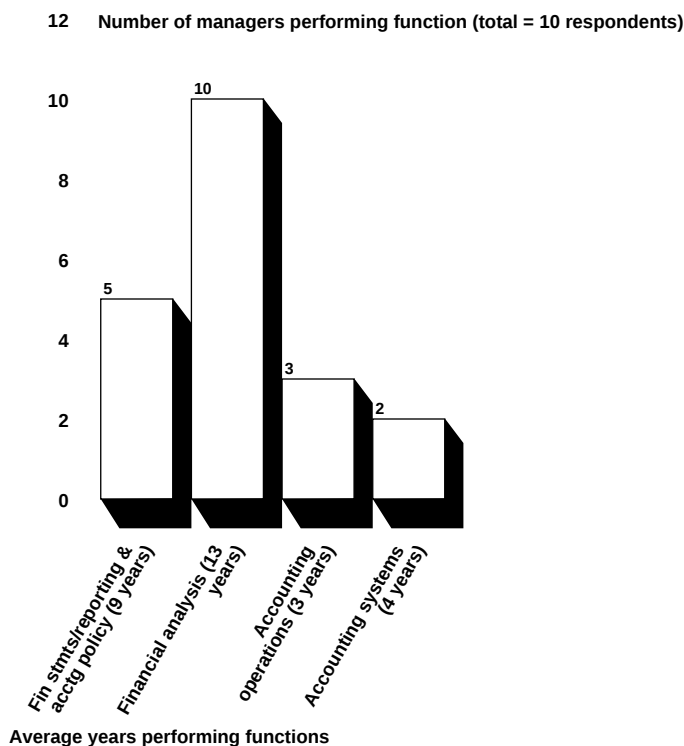
Appendix II
Profiles of Office of the Assistant Secretary
of the Army (Financial Management and
Comptroller) Respondents

Figure II.3: Experience in Financial Management Functions Reported by ASA/FM&C Financial Managers—Officers



Appendix II
Profiles of Office of the Assistant Secretary
of the Army (Financial Management and
Comptroller) Respondents

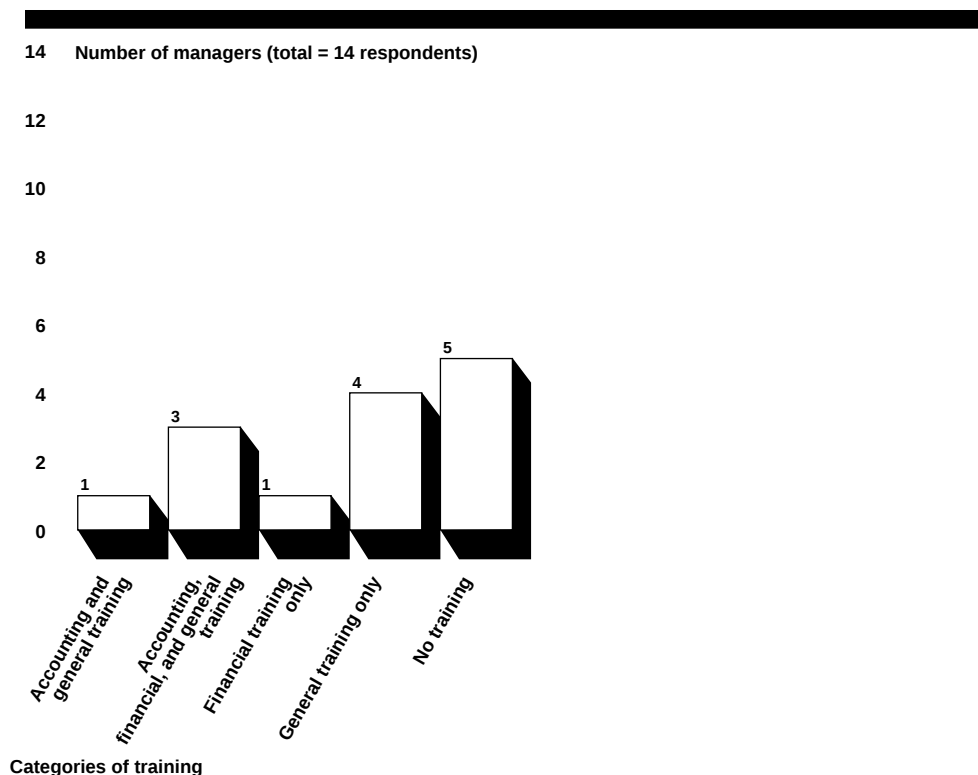
Figure II.4: Experience in Financial Management Functions Reported by ASA/FM&C Financial Managers—Civilians



Training Completed During 1995 and 1996

Figure II.5 shows the training reported by the 14 respondents as being completed during 1995 and 1996.

**Figure II.5: Training Reported by
 ASA/FM&C Financial Managers as
 Being Completed During 1995 and
 1996**



A review of the profiles showed

- total receiving accounting-related training: 4 (1 officer and 3 civilians),
- total receiving financial-related training: 4 civilians,
- total receiving training in general topics: 8 (1 officer and 7 civilians), and
- total not receiving training: 5 (3 officers and 2 civilians).

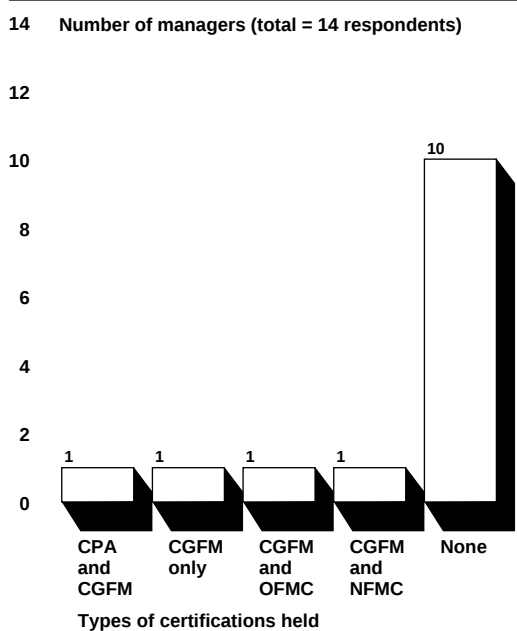
Professional Certifications Held

A review of the profiles showed that, of the four civilians reporting one or more professional certifications,

- one was a CPA,
- four were CGFMS,
- one held an other financial management certification, and
- one held a nonfinancial management certification.

Of the 10 managers that did not hold any professional certifications, 4 were officers and 6 were civilians. Figure II.6 shows the types of professional certifications reported by the ASA(FM&C) financial managers.

Figure II.6: Professional Certifications Reported by ASA/FM&C Financial Managers



CPA: Certified Public Accountant

CGFM: Certified Government Financial Manager

OFMC: Other financial management certifications

NFMC: Nonfinancial management certifications

Profiles of Operational Command and Installation Respondents

The eight Army operational commands included in this review, shown below, managed O&M budgets totaling \$8.98 billion during fiscal year 1997:

- U.S. Army Forces Command,
- U.S. Army Europe,
- Eighth U.S. Army,
- U.S. Army Pacific,
- U.S. Army South,
- U.S. Army Military Traffic Management Command,
- U.S. Army Space and Strategic Defense Command (renamed U.S. Army Space and Missile Defense Command during this review), and
- U.S. Army Intelligence and Security Command.

Surveys were distributed to 108 financial managers; 85 responded, representing all eight operational commands and 50 of their 57 installations. Table III.1 shows the number of installations responding by major command, the number of key financial managers surveyed within each command, and the number responding to this review. The table also shows the O&M funding budgeted for fiscal year 1997 for each major command.

Table III.1: Operational Commands' Key Financial Manager Population and Respondents and Operation and Maintenance (O&M) Budgets for Fiscal Year 1997

Commands (and number of installations) responding	Financial managers surveyed	Financial manager respondents	O&M budgets (in billions)
U.S. Army Forces Command (12)	35	27	\$3.56
U.S. Army Europe (8)	11	11	\$3.34
Eighth U.S. Army (9)	16	15	\$0.68
U.S. Army Pacific (5)	13	8	\$0.60
U.S. Army South	3	1	\$0.28
U.S. Army Military Traffic Management Command (2)	10	3	\$0.05
U.S. Army Space and Strategic Defense Command (2)	6	6	\$0.11
U.S. Army Intelligence and Security Command (12)	14	14	\$0.36
Total (50)	108	85	\$8.98

The 85 respondents included 52 resource managers, 11 deputy resource managers, and 22 budget officers. Table III.2 shows the officer and civilian composition of the respondents, by rank and grade, respectively.

Table III.2: Number of Officer and Civilian Respondents

Officers		Civilians	
Rank	Number	Grade	Number
Brigadier General (O-7)	1	Senior Executive	2
Colonel (O-6)	6	15	7
Lieutenant Colonel (O-5)	13	14	18
Major (O-4)	4	13	24
Captain (O-3)	3	12	6
First Lieutenant (O-2)	0	11	1
Total	27	Total	58

Formal Education Attained

As shown in table III.3, 73 of the 85 respondents held bachelor's degrees, with 8 reporting more than one major. The major for 21 of these managers was accounting, while 33 managers reported 34 other business-related majors.

Table III.3: Bachelor's Degree Majors Reported by Operational Command and Installation Financial Managers

Majors	Number of bachelor's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	5	16	21
Other business	13	21	34
Nonbusiness	9	17	26
Total degrees	27	54	81

As shown in table III.4, 41 respondents also held master's degrees, with 3 reporting more than one major. One manager held a master's degree in accounting, while 32 managers reported 33 other business-related majors.

Table III.4: Master's Degree Majors Reported by Operational Command and Installation Financial Managers

Majors	Number of master's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	1	1
Other business	18	15	33
Nonbusiness	2	8	10
Total degrees	20	24	44

Seventy-three of the 85 respondents reported completing one or more courses in accounting-related subjects, as follows:

- 1-2 subjects: 13 (3 officers and 10 civilians),
- 3-5 subjects: 16 (7 officers and 9 civilians), and
- 6 or more subjects: 44 (13 officers and 31 civilians).

Based solely on a review of their formal education, the 13 officers and 30 of the 31 civilians in the latter group appear to have met the requirements to serve in GS-510 accountant positions.

Professional Work Experience Acquired

A review of the profiles showed that the average number of years of professional work experience was 21 years for the 27 officers, with a range of 10 to 31 years, and 28 years for the 58 civilians, with a range of 18 to 42 years. With few exceptions, the respondents had spent most of their careers in DOD. Figures III.1 and III.2 show the work experience by rank for the officers and by grade for the civilians, respectively.

Appendix III
Profiles of Operational Command and
Installation Respondents

**Figure III.1: Professional Work
Experience Reported by Operational
Command and Installation Financial
Managers—Officers**

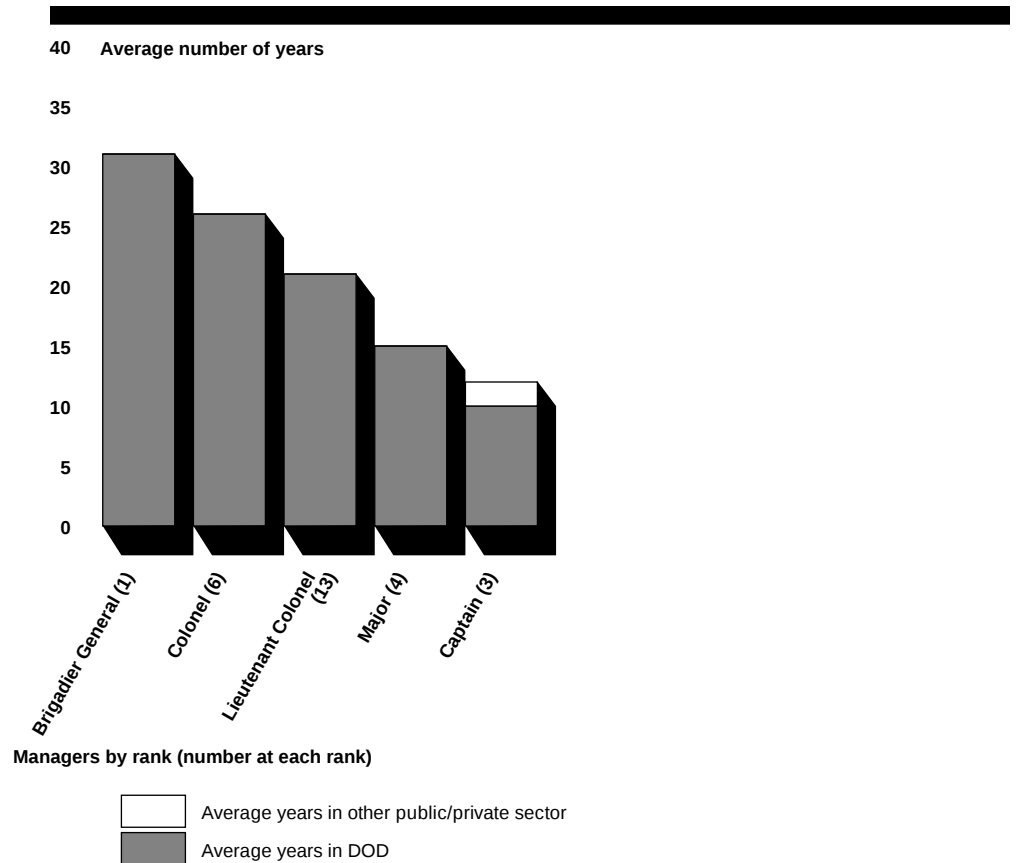
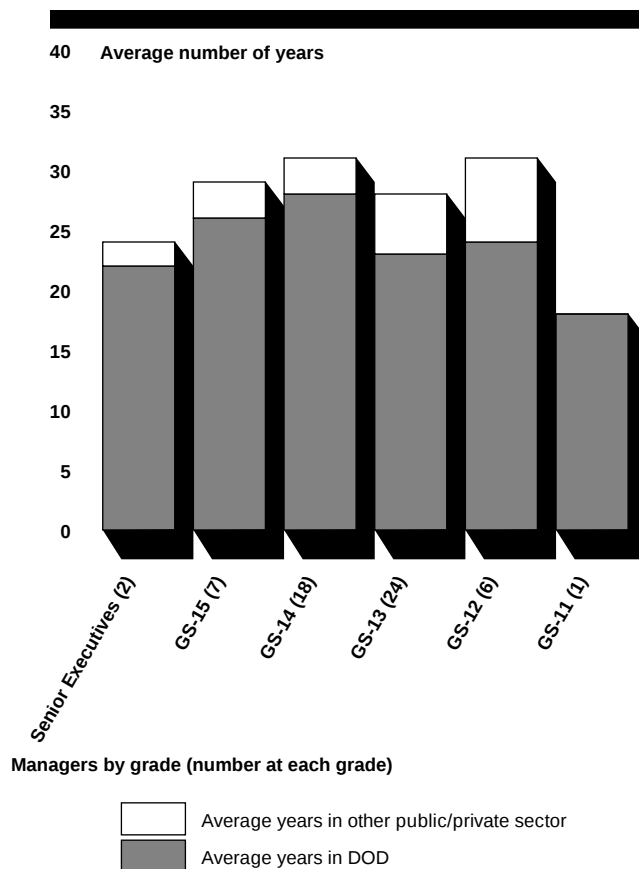


Figure III.2: Professional Work
Experience Reported by Operational
Command and Installation Financial
Managers—Civilians



Figures III.3 and III.4 show the number of officers and civilians who indicated that they had performed each financial management function previously outlined at sometime during their careers, and the average number of years of experience in each function. Financial analysis was the function performed most frequently. A review of the profiles also showed that 8 officers and 18 civilians had performed three or more of these functions.

Appendix III
Profiles of Operational Command and
Installation Respondents

Figure III.3: Experience in Financial Management Functions Reported by Operational Command and Installation Financial Managers—Officers

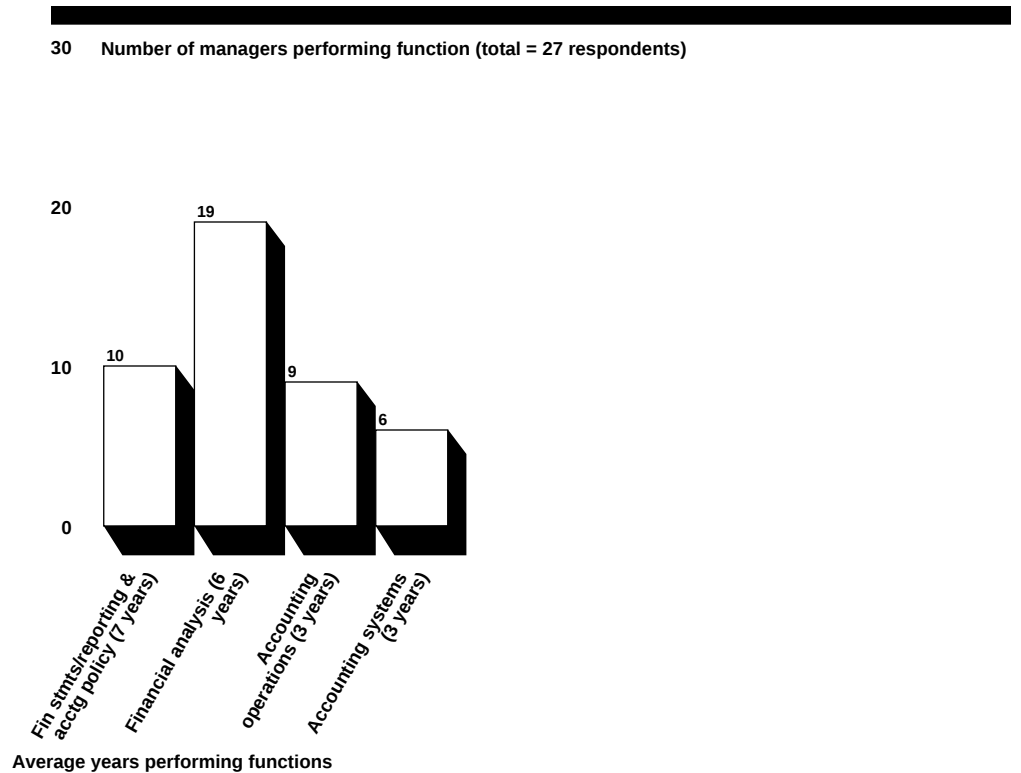
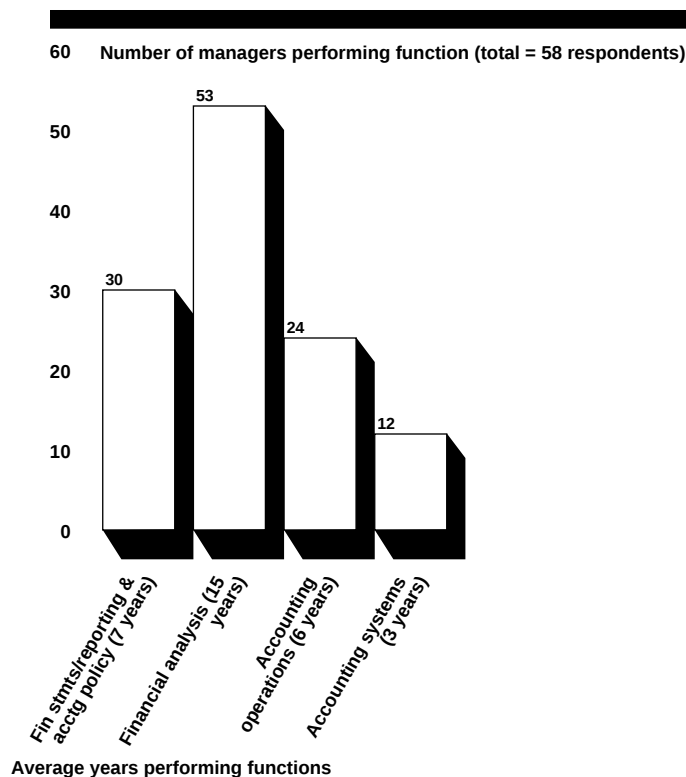


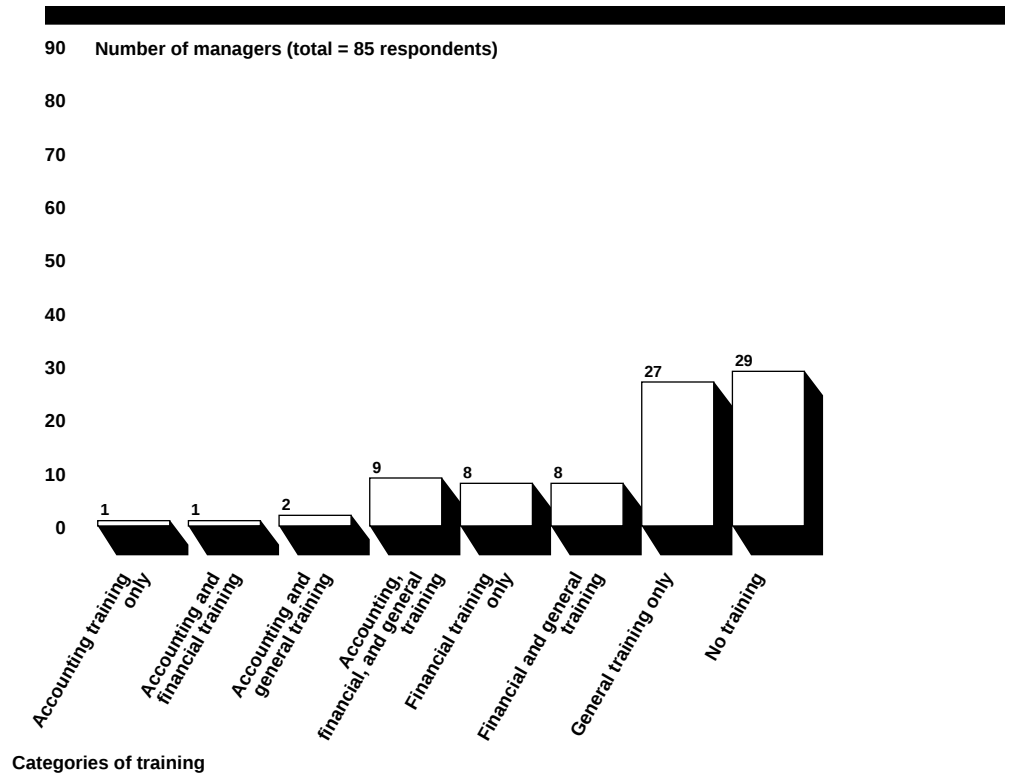
Figure III.4: Experience in Financial
Management Functions Reported by
Operational Command and Installation
Financial Managers—Civilians



Training Completed During 1995 and 1996

Figure III.5 shows the training reported by the 85 respondents as being completed during 1995 and 1996.

Figure III.5: Training Reported by
Operational Command and Installation
Financial Managers as Being
Completed During 1995 and 1996



A review of the profiles showed

- total receiving accounting-related training: 13 (3 officers and 10 civilians),
- total receiving financial-related training: 26 (9 officers and 17 civilians),
- total receiving training in general topics: 46 (10 officers and 36 civilians), and
- total not receiving training: 29 (12 officers and 17 civilians).

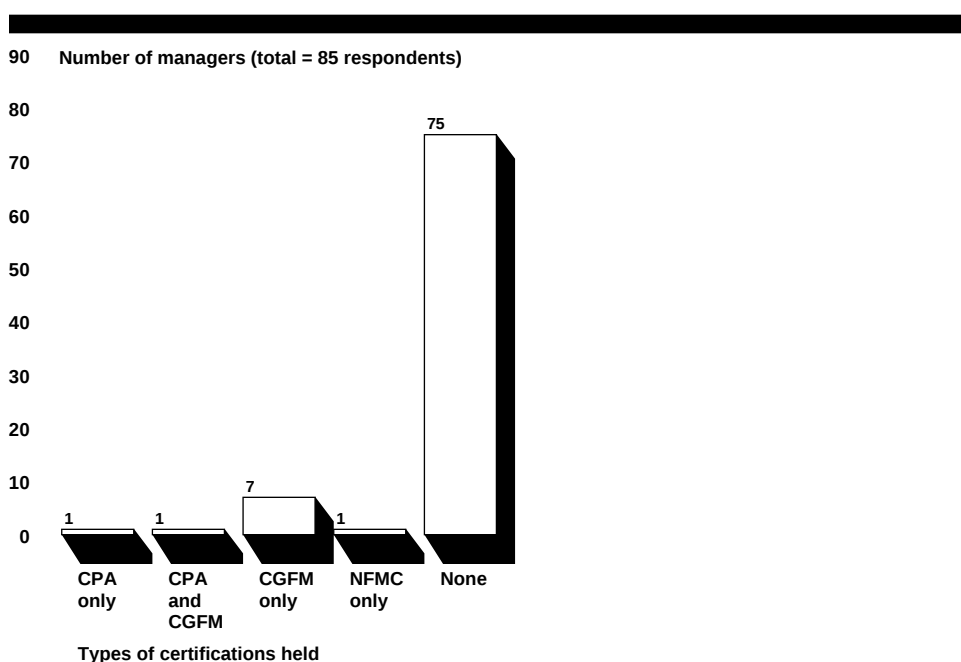
Professional Certifications Held

A review of the profiles showed that, of the 10 managers reporting one or more professional certifications,

- 2 civilians were CPAs,
- 8 were CGFMS (1 officer and 7 civilians), and
- 1 civilian held a nonfinancial management certification.

Of the 75 managers that did not hold any professional certifications, 26 were officers and 49 were civilians. Figure III.6 shows the types of professional certifications reported by the operational command and installation financial managers.

Figure III.6: Professional Certifications Reported by Operational Command and Installation Financial Managers



CPA: Certified Public Accountant

CGFM: Certified Government Financial Manager

NFM: Nonfinancial management certifications

Profiles of U.S. Army Training and Doctrine Command (TRADOC) and Installation Respondents

TRADOC managed an O&M budget of \$2.3 billion for fiscal year 1997. Forty-three of the 46 key financial managers from TRADOC (representing its 19 installations) provided information on their qualifications and experience, including 18 resource managers, 7 deputy resource managers, and 18 budget officers. Table IV.1 shows the officer and civilian composition of the respondents by rank and grade, respectively.

Table IV.1: Number of Officer and Civilian Respondents

Officers		Civilians	
Rank	Number	Grade	Number
Brigadier General (O-7)	1	Senior Executive	0
Colonel (O-6)	6	15	3
Lieutenant Colonel (O-5)	5	14	8
Major (O-4)	0	13	14
Captain (O-3)	1	12	5
First Lieutenant (O-2)	0	11	0
Total	13	Total	30

Formal Education Attained

As shown in table IV.2, 36 respondents held bachelor’s degrees, with 1 reporting more than one major. The major for 13 of these managers was accounting, while 17 managers reported other business-related majors.

Table IV.2: Bachelor’s Degree Majors Reported by Training and Doctrine Command and Installation Financial Managers

Majors	Number of bachelor’s degree majors		Total degrees by major
	Officers	Civilians	
Accounting	4	9	13
Other business	5	12	17
Nonbusiness	4	3	7
Total degrees	13	24	37

As shown in table IV.3, 28 respondents also held master’s degrees, with 2 reporting more than one major. The major for 2 of these managers was accounting, while 20 managers reported other business-related majors.

Table IV.3: Master's Degree Majors
 Reported by Training and Doctrine
 Command and Installation Financial
 Managers

Majors	Number of master's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	2	2
Other business	12	8	20
Nonbusiness	2	6	8
Total degrees	14	16	30

Thirty-eight of the 43 respondents reported completing one or more courses in accounting-related subjects, as follows:

- 1-2 subjects: 6 (1 officer and 5 civilians),
- 3-5 subjects: 10 (4 officers and 6 civilians), and
- 6 or more subjects: 22 (6 officers and 16 civilians).

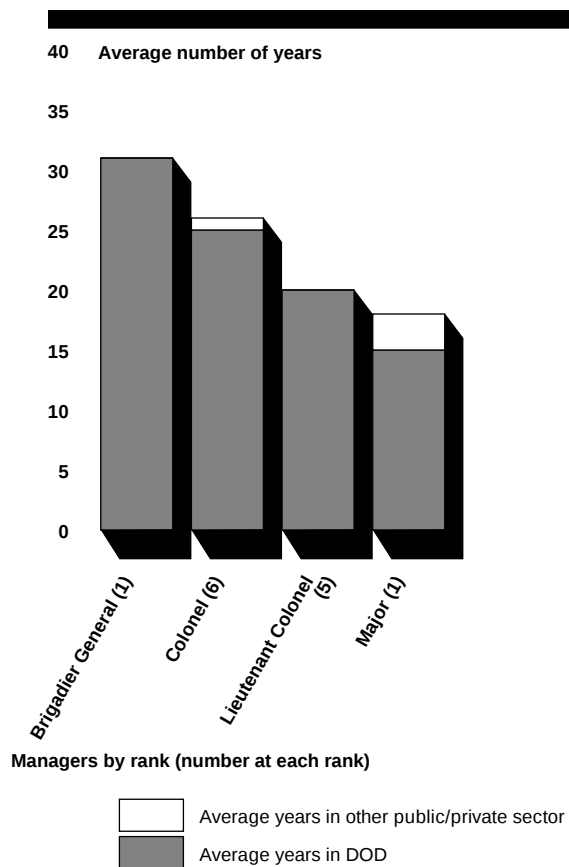
Based solely on a review of their formal education, 5 of the 6 officers and the 16 civilians in the latter group appear to have met the requirements to serve in GS-510 accountant positions.

Professional Work Experience Acquired

A review of the profiles showed that the average number of years of professional work experience was 23 years for the 13 officers, with a range of 16 to 31 years, and 26 years for the 30 civilians, with a range of 15 to 38 years. With one exception, the respondents had spent most of their careers in DOD. Figures IV.1 and IV.2 show the average number of years of work experience by rank for the officers and by grade for the civilians, respectively.

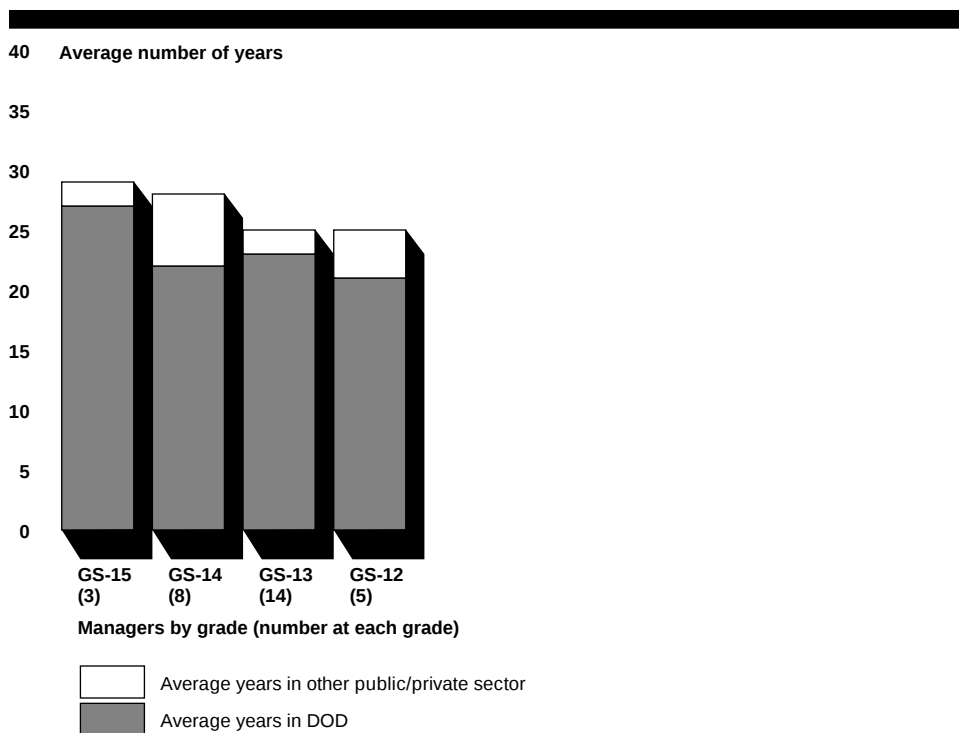
Appendix IV
Profiles of U.S. Army Training and Doctrine
Command (TRADOC) and Installation
Respondents

Figure IV.1: Professional Work Experience Reported by Training and Doctrine Command and Installation Financial Managers—Officers



Appendix IV
Profiles of U.S. Army Training and Doctrine
Command (TRADOC) and Installation
Respondents

Figure IV.2: Professional Work Experience Reported by Training and Doctrine Command and Installation Financial Managers—Civilians



Figures IV.3 and IV.4 show the number of officers and civilians who indicated that they had performed each financial management function previously outlined at sometime during their careers, and the average number of years of experience in each function. The financial management function performed most frequently was financial analysis. A review of the profiles also showed that two officers and six civilians had performed three or more of these functions.

Appendix IV
Profiles of U.S. Army Training and Doctrine
Command (TRADOC) and Installation
Respondents

Figure IV.3: Experience in Financial Management Functions Reported by Training and Doctrine Command and Installation Financial Managers—Officers

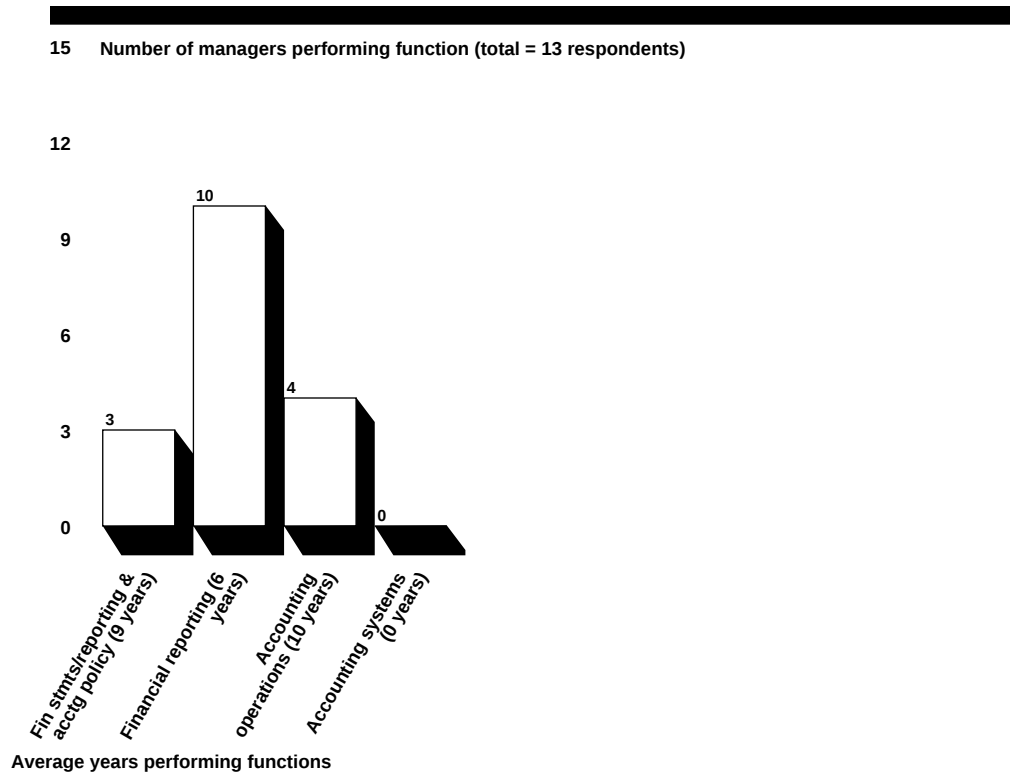
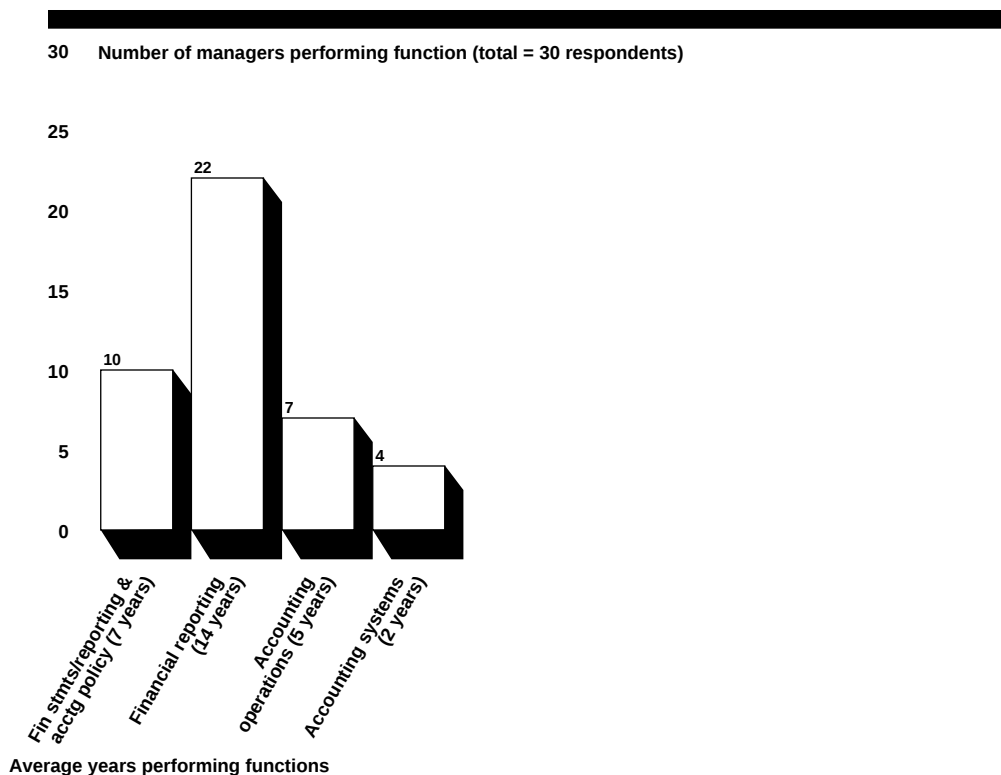


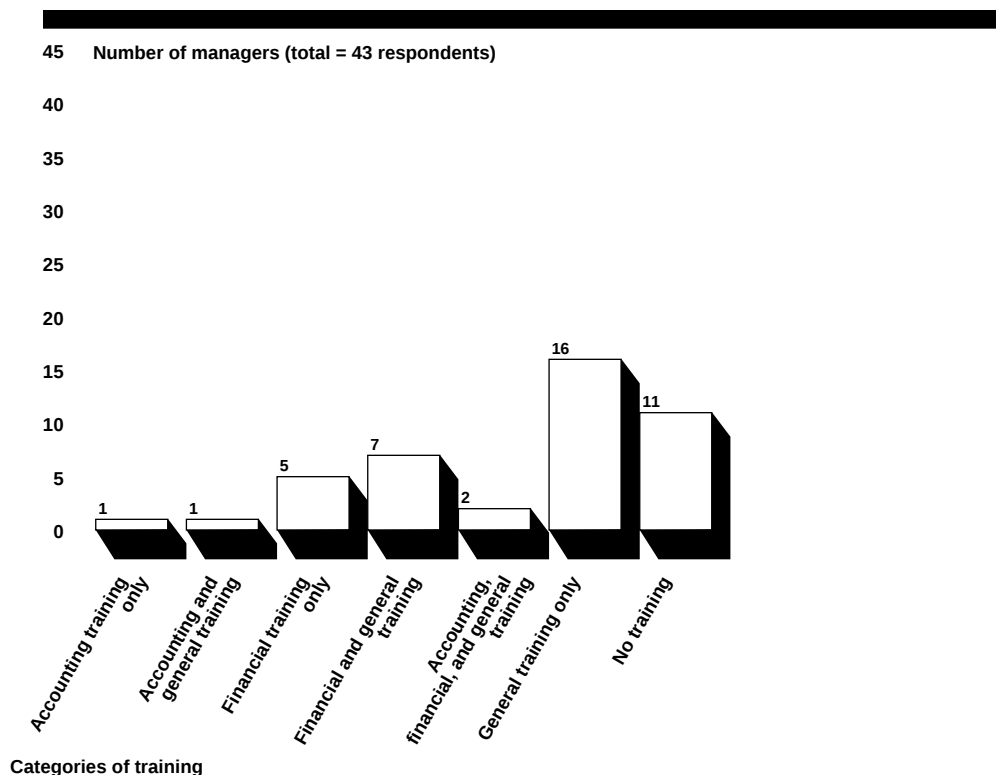
Figure IV.4: Experience in Financial Management Functions Reported by Training and Doctrine Command and Installation Financial Managers—Civilians



Training Completed During 1995 and 1996

Figure IV.5 shows the training reported by the 43 respondents as being completed during 1995 and 1996.

Figure IV.5: Training Reported by
Training and Doctrine Command and
Installation Financial Managers as
Being Completed During 1995 and
1996



A review of the profiles showed

- total receiving accounting-related training: 4 (1 officer and 3 civilians),
- total receiving financial-related training: 14 (4 officers and 10 civilians),
- total receiving training in general topics: 26 (5 officers and 21 civilians), and
- total not receiving training: 11 (5 officers and 6 civilians).

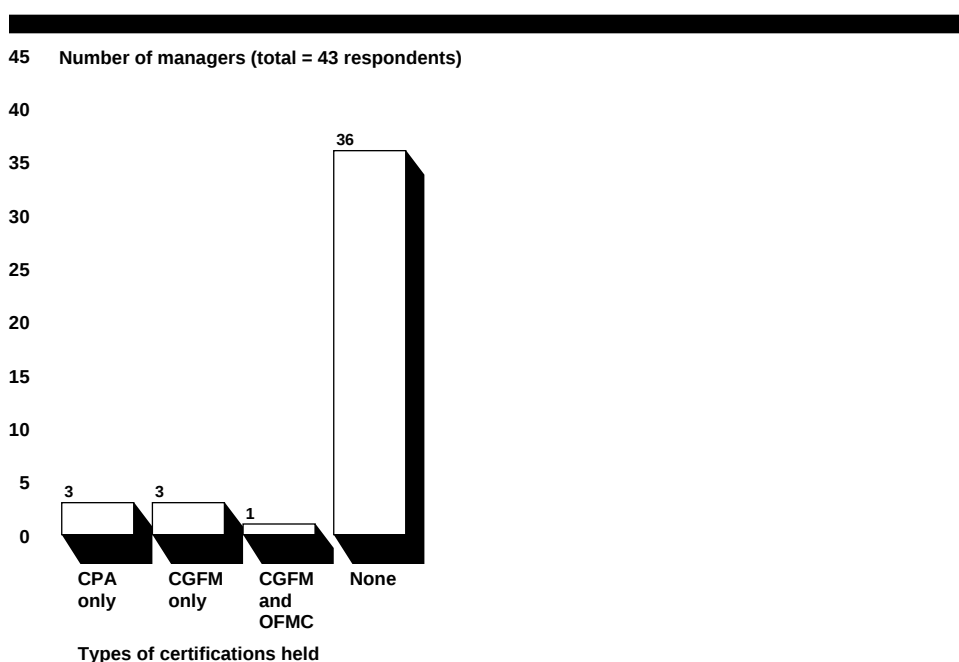
Professional Certifications Held

A review of the profiles showed that, of the seven managers reporting one or more professional certifications,

- three civilians were CPAS,
- four were CGFMS (one officer and three civilians), and
- one civilian held another financial management certification.

Of the 36 managers that did not hold professional certifications, 12 were officers and 24 were civilians. Figure IV.6 shows the types of professional certifications reported by the Training and Doctrine Command and installation financial managers.

Figure IV.6: Professional Certifications Reported by Training and Doctrine Command and Installation Financial Managers



CPA: Certified Public Accountant

CGFM: Certified Government Financial Manager

OFMC: Other financial management certifications

Profiles of Working Capital Fund Respondents

The 14 arsenals and depots within the U.S. Army Materiel Command’s (AMC) Industrial Operations Command (IOC) managed a fiscal year 1997 budget of \$7.4 billion, derived in part from their customers’ O&M accounts. Sixteen of 26 key financial managers at AMC, IOC, and the arsenals and depots provided information on their qualifications and experience. The 16 respondents¹ included 9 resource managers, 1 deputy resource manager, 5 budget officers, and 1 working capital fund manager. Table V.1 provides the rank of the officer and grades of the 15 civilians.

Table V.1: Number of Officer and Civilian Respondents

Officers		Civilians	
Rank	Number	Grade	Number
Brigadier General (O-7)	0	Senior Executive	0
Colonel (O-6)	1	15	3
Lieutenant Colonel (O-5)	0	14	5
Major (O-4)	0	13	7
Captain (O-3)	0	12	0
First Lieutenant (O-2)	0	11	0
Total	1	Total	15

Formal Education Attained

As shown in table V.2, all of the 16 respondents held bachelor’s degrees, with 3 reporting more than one major. Eight managers majored in accounting, while two managers reported other business-related majors.

Table V.2: Bachelor’s Degree Majors Reported by Working Capital Fund Financial Managers

Majors	Number of bachelor’s degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	8	8
Other business	0	2	2
Nonbusiness	1	8	9
Total degrees	1	18	19

As shown in table V.3, eight respondents also held master’s degrees, with five reporting more than one major. All of the eight managers reported other business-related majors.

¹The deputy resource manager and budget officer at AMC were included in our review of working capital fund and systems command financial managers because these officials have oversight responsibilities in both organizations.

Table V.3: Master's Degree Majors
Reported by Working Capital Fund
Financial Managers

Majors	Number of master's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	0	0
Other business	1	7	8
Nonbusiness	1	4	5
Total degrees	2	11	13

Fifteen of the 16 respondents reported completing one or more courses in accounting-related subjects, as follows:

- 1-2 subjects: 1 civilian,
- 3-5 subjects: 4 (1 officer and 3 civilians), and
- 6 or more subjects: 10 civilians.

Based solely on a review of their formal education, the respondents in the latter group appear to have met the requirements to serve in GS-510 accountant positions.

Professional Work Experience Acquired

A review of the profiles showed that the officer had 26 years of professional work experience, while the 15 civilians' experience averaged 26 years, with a range of from 17 to 37 years. With one exception, the respondents had spent most of their careers in DOD. Figures V.1 and V.2 show the average number of years of work experience by rank for the officer and by grade for the civilians, respectively.

Figure V.1: Professional Work
Experience Reported by Working
Capital Fund Financial
Managers—Officers

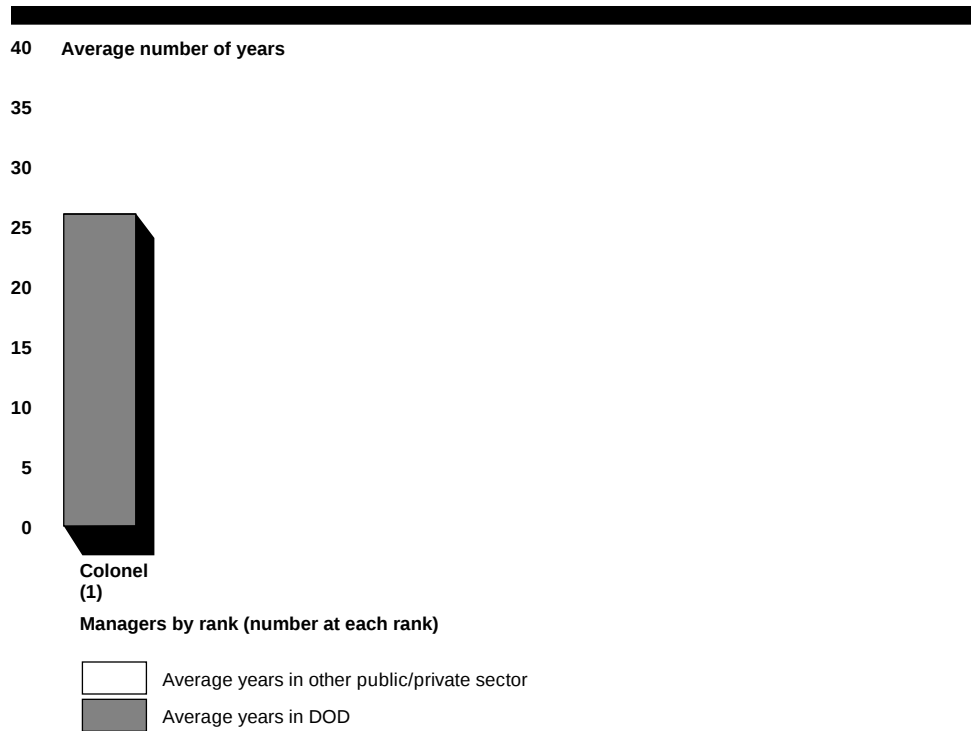
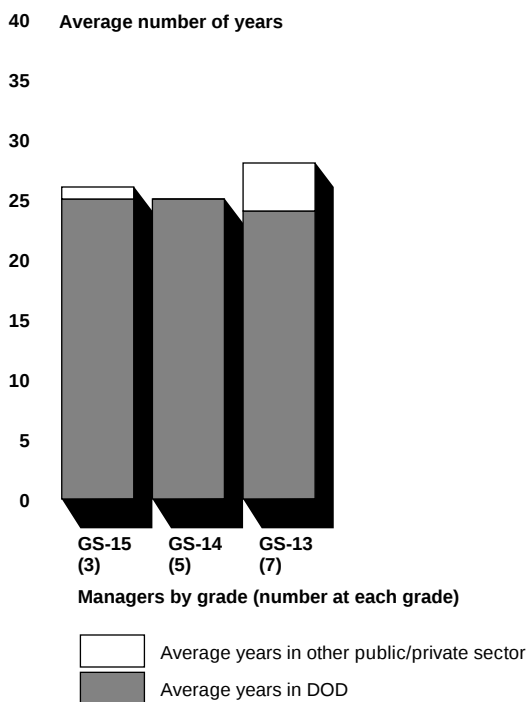


Figure V.2: Professional Work
Experience Reported by Working
Capital Fund Financial
Managers—Civilians



Figures V.3 and V.4 show the number of officers and civilians who indicated that they had performed each financial management function previously outlined at sometime during their careers, and the average number of years of experience in each function. The financial management function performed most frequently was financial analysis. A review of the profiles also showed that the officer and three civilians had performed three or more of these functions.

Figure V.3: Experience in Financial
 Management Functions Reported by
 Working Capital Fund Financial
 Managers—Officers

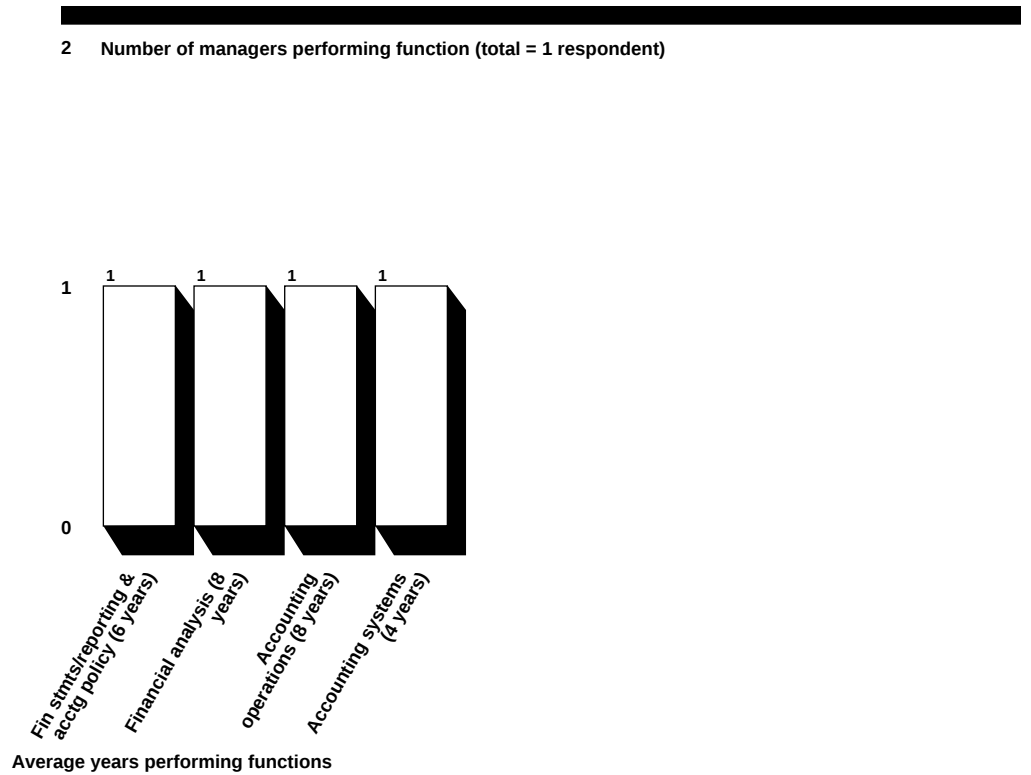
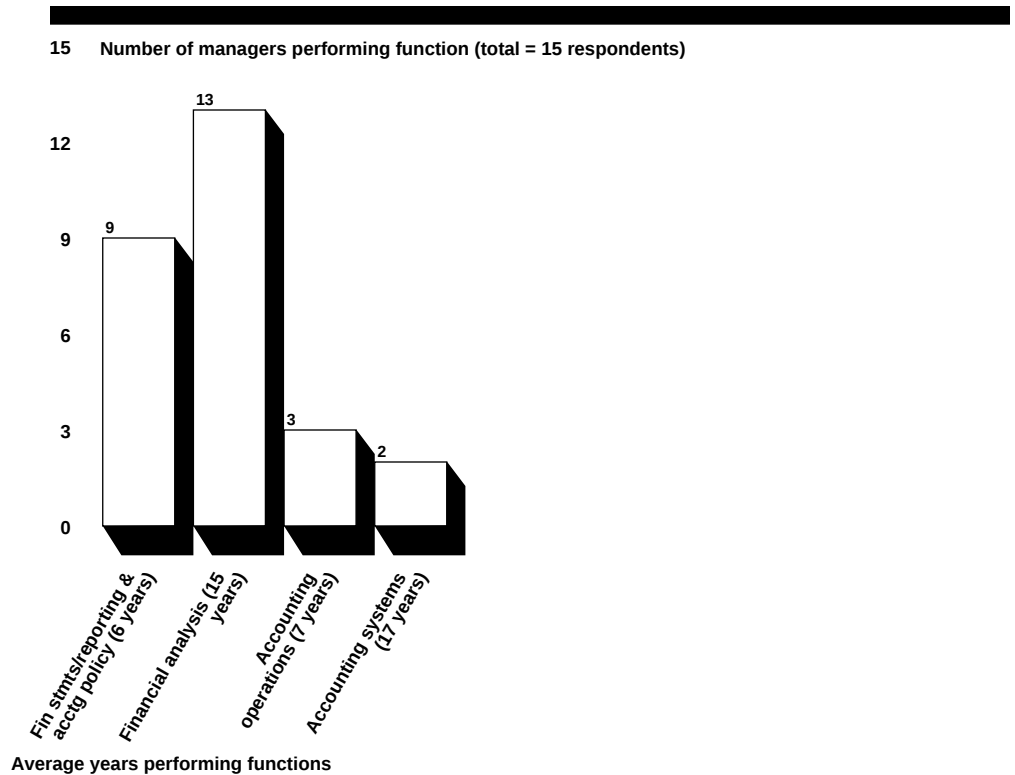


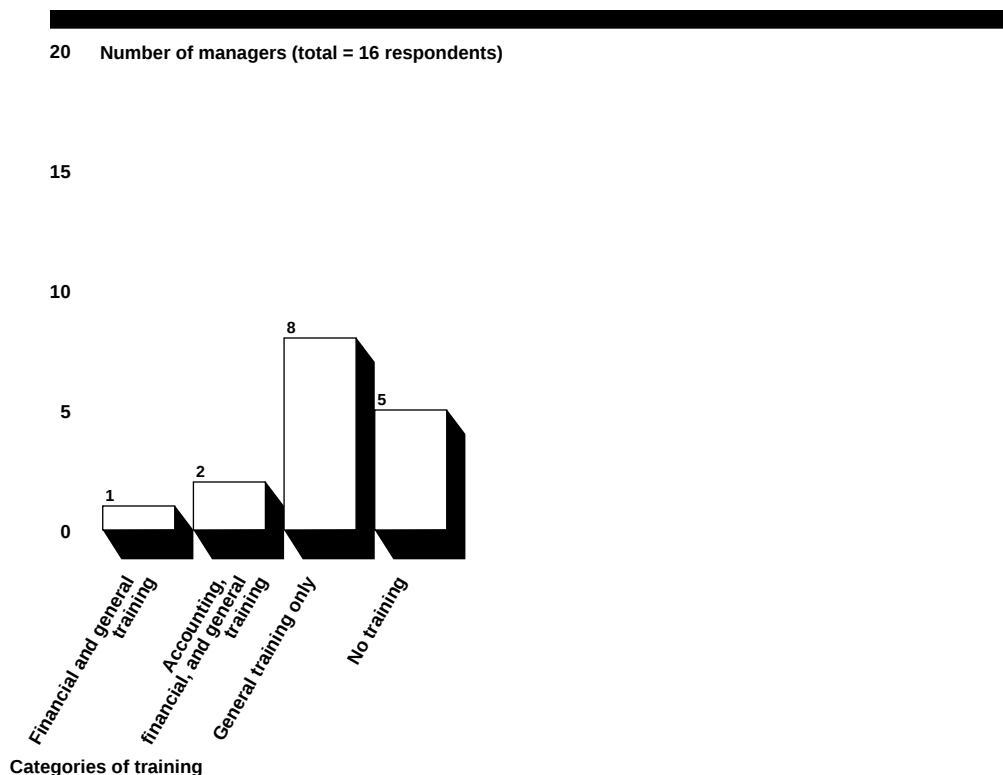
Figure V.4: Experience in Financial Management Functions Reported by Working Capital Fund Financial Managers—Civilians



Training Completed During 1995 and 1996

Figure V.5 shows the training reported by the 16 respondents as being completed during 1995 and 1996.

Figure V.5: Training Reported by
Working Capital Fund Financial
Managers as Being Completed During
1995 and 1996



A review of the profiles showed

- total receiving accounting-related training: 2 civilians,
- total receiving financial-related training: 3 civilians,
- total receiving training in general topics: 11 civilians, and
- total not receiving training: 5 (1 officer and 4 civilians).

Professional Certifications Held

None of the 16 respondents held professional certifications.

Profiles of Systems Command Respondents

In addition to the arsenals and depots, the U.S. Army Materiel Command (AMC) also has oversight of systems commands. The seven systems commands, shown below, managed O&M, RDT&E, and procurement budgets totaling \$3.88 billion during fiscal year 1997:

- U.S. Army Test and Evaluation Command,
- U.S. Army Simulation Training and Instrumentation Command,
- U.S. Army Chemical and Biological Defense Command,
- U.S. Army Aviation and Troop Command,
- U.S. Army Missile Command,
- U.S. Army Soldier Systems Command, and
- U.S. Army Communications and Electronics Command.

Note: The U.S. Army Aviation and Troop Command and U.S. Army Missile Command are now the U.S. Army Aviation and Missile Command.

The 16 key financial managers at AMC¹ and these commands provided information on their qualifications and experience, including five resource managers, five deputy resource managers, and six budget officers. Table VI.1 shows the officer and civilian composition of the respondents by rank and grade, respectively.

Table VI.1: Number of Officer and Civilian Respondents

Officers		Civilians	
Rank	Number	Grade	Number
Brigadier General (O-7)	0	Senior Executive	0
Colonel (O-6)	4	15	12
Lieutenant Colonel (O-5)	0	14	0
Major (O-4)	0	13	0
Captain (O-3)	0	12	0
First Lieutenant (O-2)	0	11	0
Total	4	Total	12

Formal Education Attained

As shown in table VI.2, all 16 respondents held bachelor’s degrees, with 1 reporting more than one major. Four of these managers majored in accounting, while five managers reported six other business-related majors.

¹The deputy resource manager and budget officer at AMC were included in our review of working capital fund and systems commands financial managers because these officials have oversight responsibilities in both organizations.

Table VI.2: Bachelor's Degree Majors Reported by Systems Command Financial Managers

Majors	Number of bachelor's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	4	4
Other business	1	5	6
Nonbusiness	3	4	7
Total degrees	4	13	17

As shown in table VI.3, 11 respondents also held master's degrees, with 2 reporting more than one major. The majors for six of these managers were business related.

Table VI.3: Master's Degree Majors Reported by Systems Command Financial Managers

Majors	Number of master's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	0	0
Other business	2	4	6
Nonbusiness	3	4	7
Total degrees	5	8	13

Fourteen of the 16 respondents reported completing one or more courses in accounting-related subjects, as follows:

- 1-2 subjects: 2 civilians,
- 3-5 subjects: 7 (1 officer and 6 civilians), and
- 6 or more subjects: 5 (1 officer and 4 civilians).

Based solely on a review of their formal education, the respondents in the latter group appear to have met the requirements to serve in GS-510 accountant positions.

Professional Work Experience Acquired

A review of the profiles showed that the average years of professional work experience was 25 years for the 4 officers, with a range of 24 to 26 years, and 26 years for the 12 civilians, with a range of 16 to 38 years. The respondents had spent most of their careers in DOD. Figures VI.1 and VI.2 show the average number of years of work experience by rank for the officers and by grade for the civilians, respectively.

Figure VI.1: Professional Work
Experience Reported by Systems
Command Financial
Managers—Officers

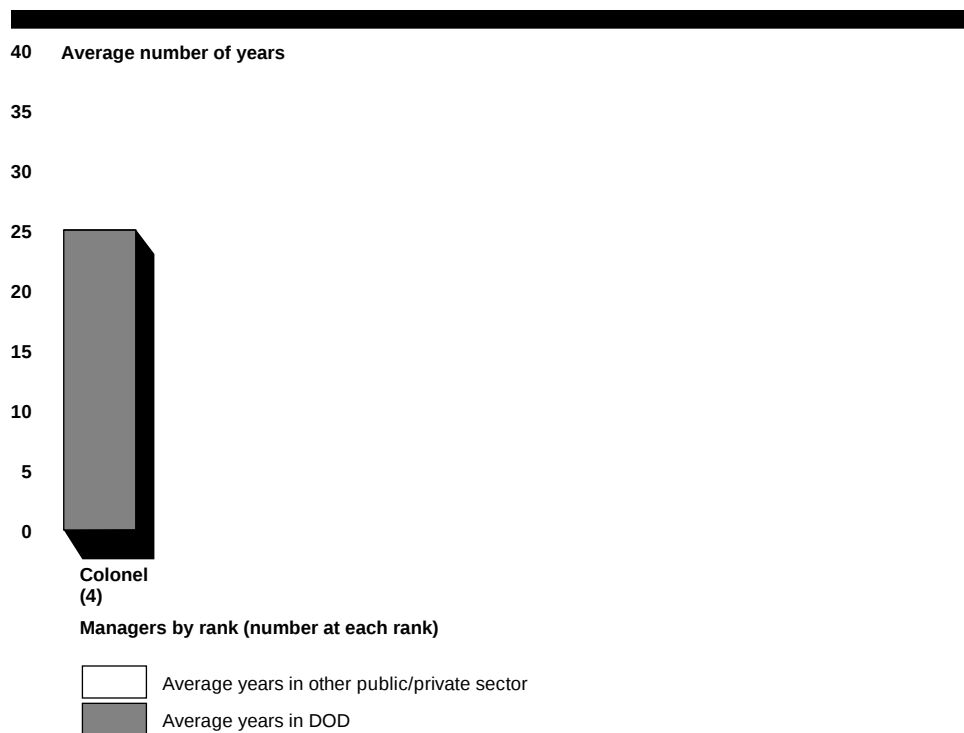
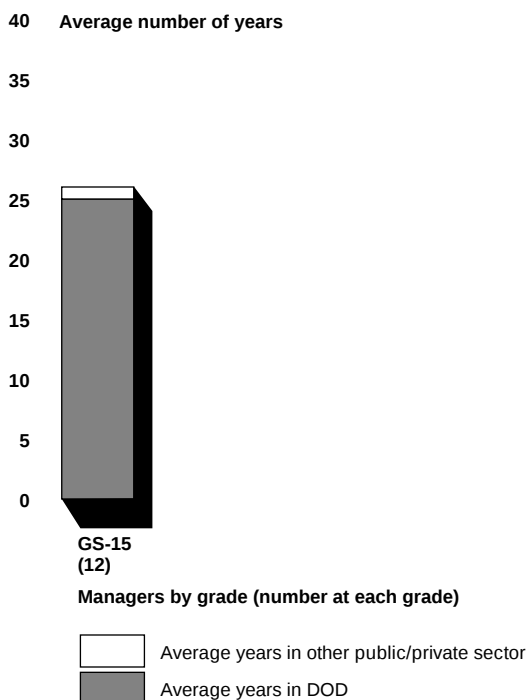


Figure VI.2: Professional Work Experience Reported by Systems Command Financial Managers—Civilians



Figures VI.3 and VI.4 show the number of officers and civilians who indicated that they had performed each financial management function previously outlined at sometime during their careers, and the average number of years of experience in each function. The financial management function performed most frequently was financial analysis. A review of the profiles also showed that two officers and three civilians had performed three or more of these functions.

Figure VI.3: Experience in Financial Management Functions Reported by Systems Command Financial Managers—Officers

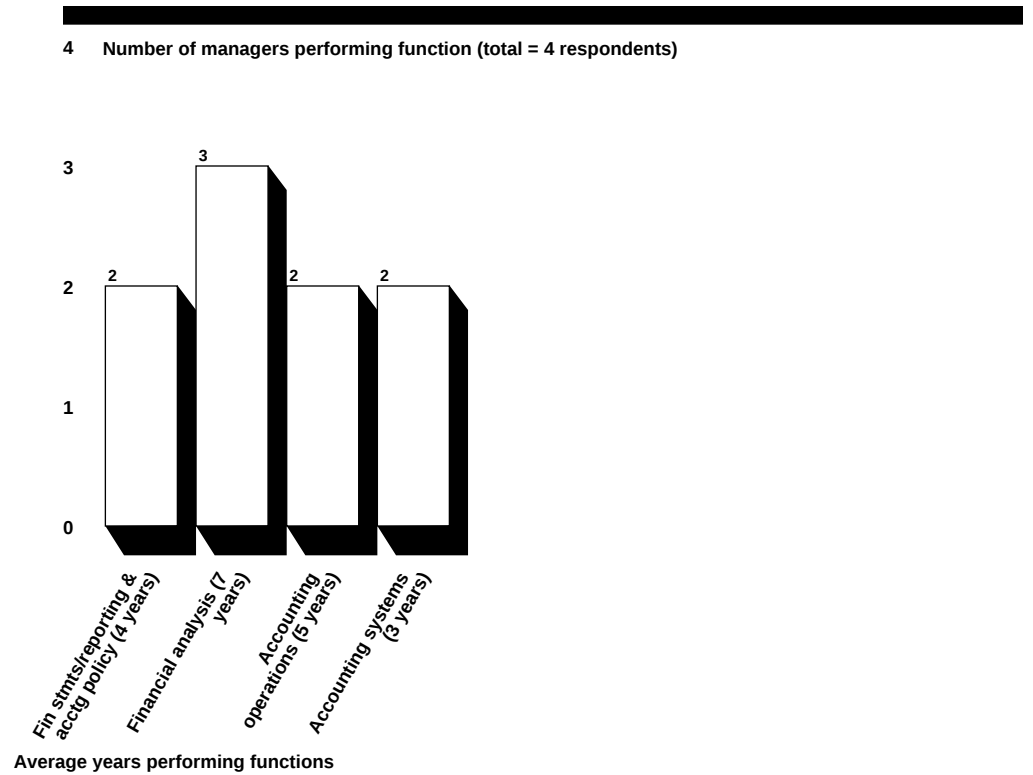
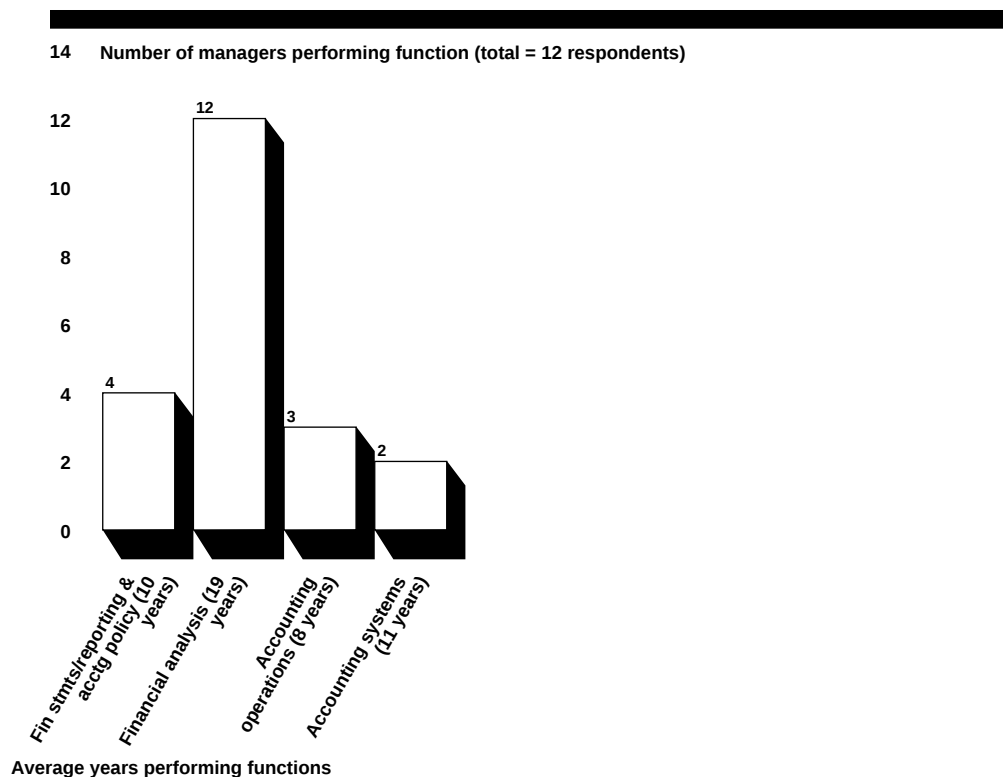


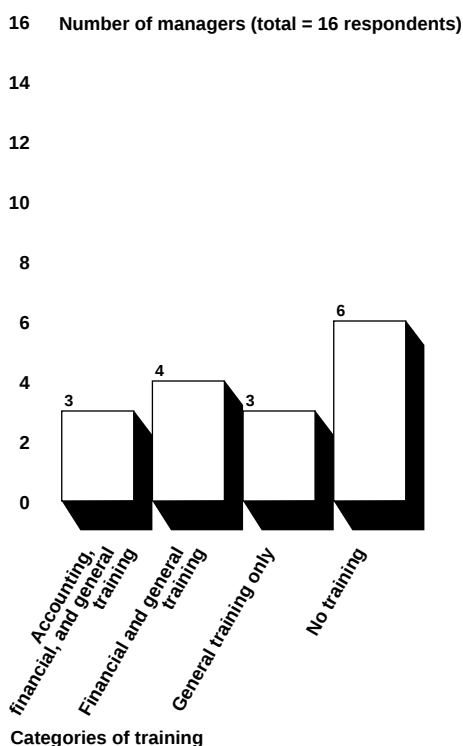
Figure VI.4: Experience in Financial Management Functions Reported by Systems Command Financial Managers—Civilians



Training Completed During 1995 and 1996

Figure VI.5 shows the training reported by the 16 respondents as being completed during 1995 and 1996.

Figure VI.5: Training Reported by Systems Command Financial Managers as Being Completed During 1995 and 1996



A review of the profiles showed

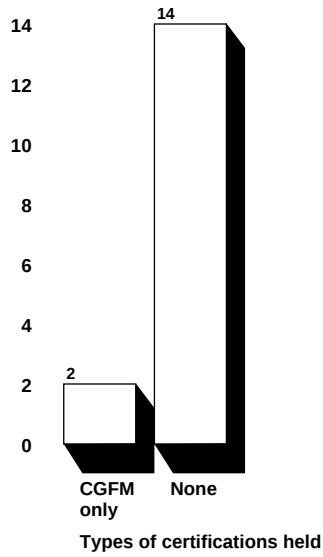
- total receiving accounting-related training: 3 (1 officer and 2 civilians),
- total receiving financial-related training: 7 (1 officer and 6 civilians),
- total receiving training in general topics: 10 (1 officer and 9 civilians), and
- total not receiving training: 6 (3 officers and 3 civilians).

Professional Certifications Held

A review of the profiles showed that the two managers reporting professional certifications were CGFMS—one officer and one civilian. The 14 managers that did not hold any professional certifications included 3 officers and 11 civilians. Figure VI.6 shows the types of professional certifications reported by the systems command financial managers.

Figure VI.6: Professional Certifications
Reported by Systems Command
Financial Managers

16 Number of managers (total = 16 respondents)



CGFM: Certified Government Financial Manager

Profiles of Corps of Engineers Respondents

The U.S. Army Corps of Engineers managed O&M, RDT&E, and procurement budgets totaling \$715 million during fiscal year 1997. Thirty-two of the 59 key financial managers (representing headquarters and 29 of its 55 offices) provided information on their qualifications and experience, including 30 resource managers, 1 deputy resource manager, and 1 budget officer. Table VII.1 shows the officer and civilian composition of the respondents by rank and grade, respectively.

Table VII.1: Number of Officer and Civilian Respondents

Officers		Civilians	
Rank	Number	Grade	Number
Brigadier General (O-7)	0	Senior Executive	1
Colonel (O-6)	1	15	7
Lieutenant Colonel (O-5)	0	14	9
Major (O-4)	0	13	14
Captain (O-3)	0	12	0
First Lieutenant (O-2)	0	11	0
Total	1	Total	31

Formal Education Attained

As shown in table VII.2, all 32 respondents held bachelor's degrees, with 2 reporting more than one major. Nineteen managers majored in accounting, while 9 managers reported other business-related majors.

Table VII.2: Bachelor's Degree Majors Reported by Corps of Engineers Financial Managers

Majors	Number of bachelor's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	19	19
Other business	1	8	9
Nonbusiness	0	6	6
Total degrees	1	33	34

As shown in table VII.3, 14 respondents also held master's degrees, with 2 reporting more than one major. Of the 14 managers, 1 majored in accounting and 11 reported other business-related majors.

Table VII.3: Master's Degree Majors
Reported by Corps of Engineers
Financial Managers

Majors	Number of master's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	1	1
Other business	1	10	11
Nonbusiness	0	4	4
Total degrees	1	15	16

Thirty of the 32 respondents reported completing one or more courses in accounting-related subjects, as follows:

- 1-2 subjects: 1 civilian,
- 3-5 subjects: 3 civilians, and
- 6 or more subjects: 26 (1 officer and 25 civilians).

Based solely on a review of their formal education, the officer and 22 of the 25 civilians in the latter group appear to have met the requirements to serve in GS-510 accountant positions.

Professional Work Experience Acquired

A review of the profiles showed that the officer had 26 years of professional work experience, while the average was 27 years for the 31 civilians, with a range of 16 to 40 years. The respondents had spent most of their careers in DOD. Figures VII.1 and VII.2 show the work experience by rank for the officer and by grade for the civilians, respectively.

Figure VII.1: Professional Work Experience Reported by Corps of Engineers Financial Managers—Officers

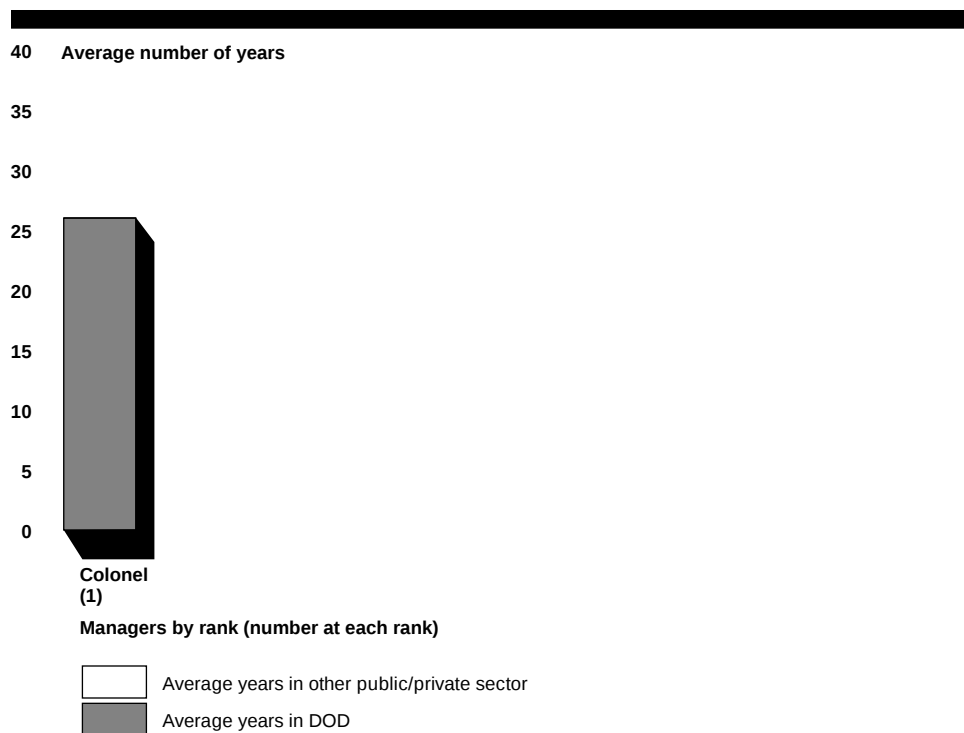
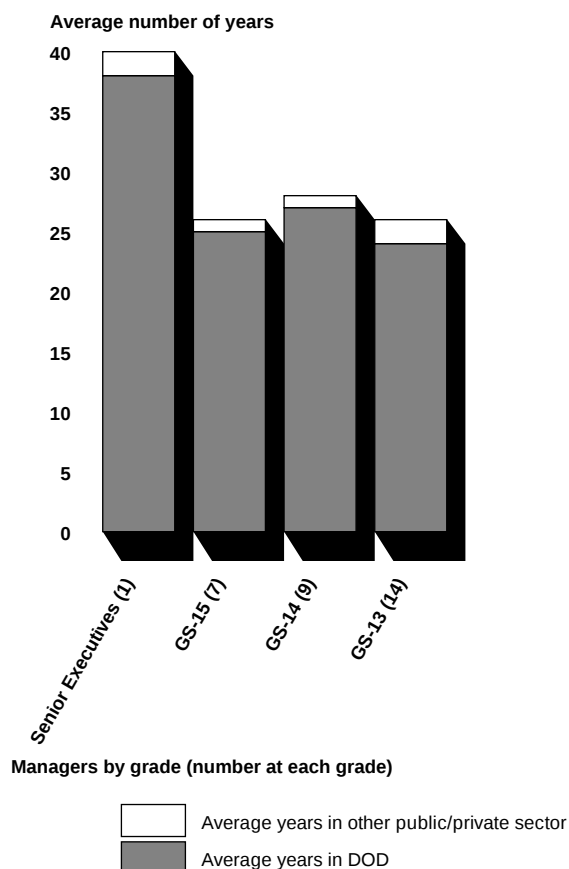


Figure VII.2: Professional Work Experience Reported by Corps of Engineers Financial Managers—Civilians



Figures VII.3 and VII.4 show the number of officers and civilians who indicated that they had performed each financial management function previously outlined at sometime during their careers, and the average number of years of experience in each function. The financial management function performed most frequently was financial analysis. A review of the profiles also showed that 11 civilians had performed three or more of these functions.

Figure VII.3: Experience in Financial Management Functions Reported by Corps of Engineers Financial Managers—Officers

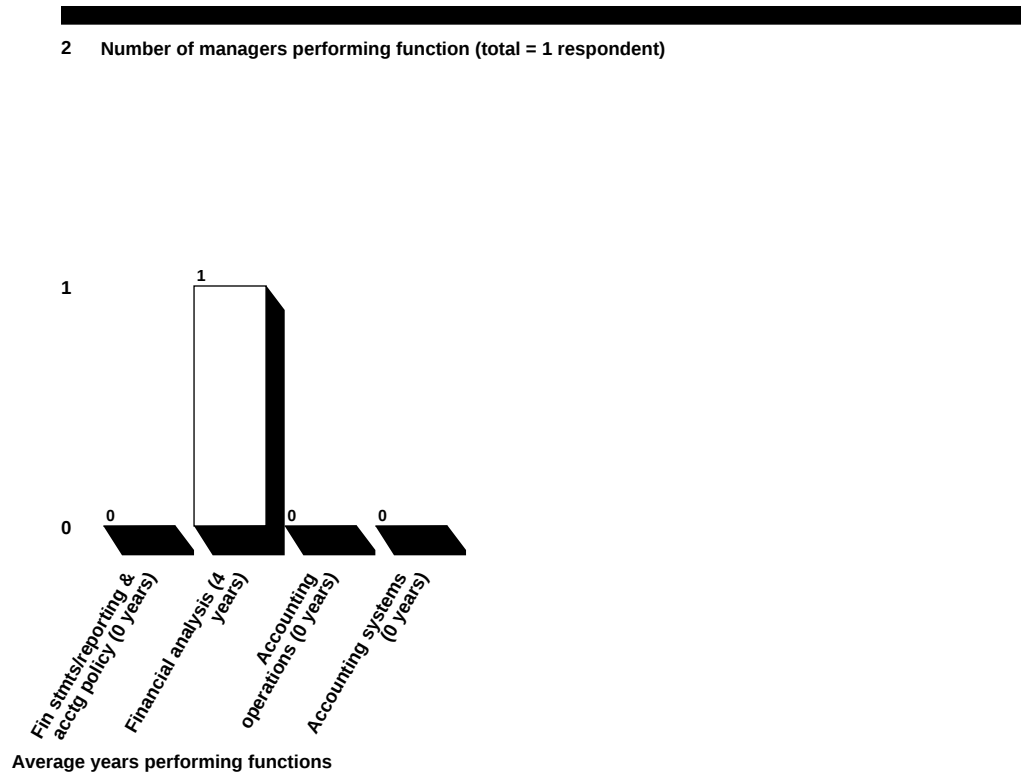
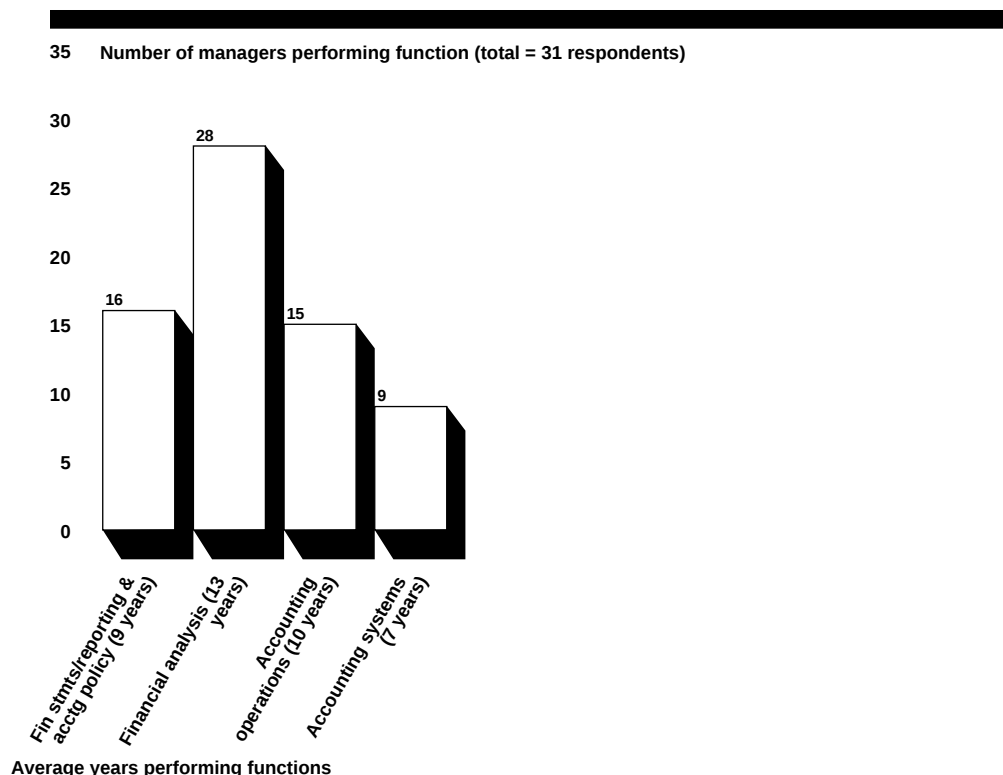


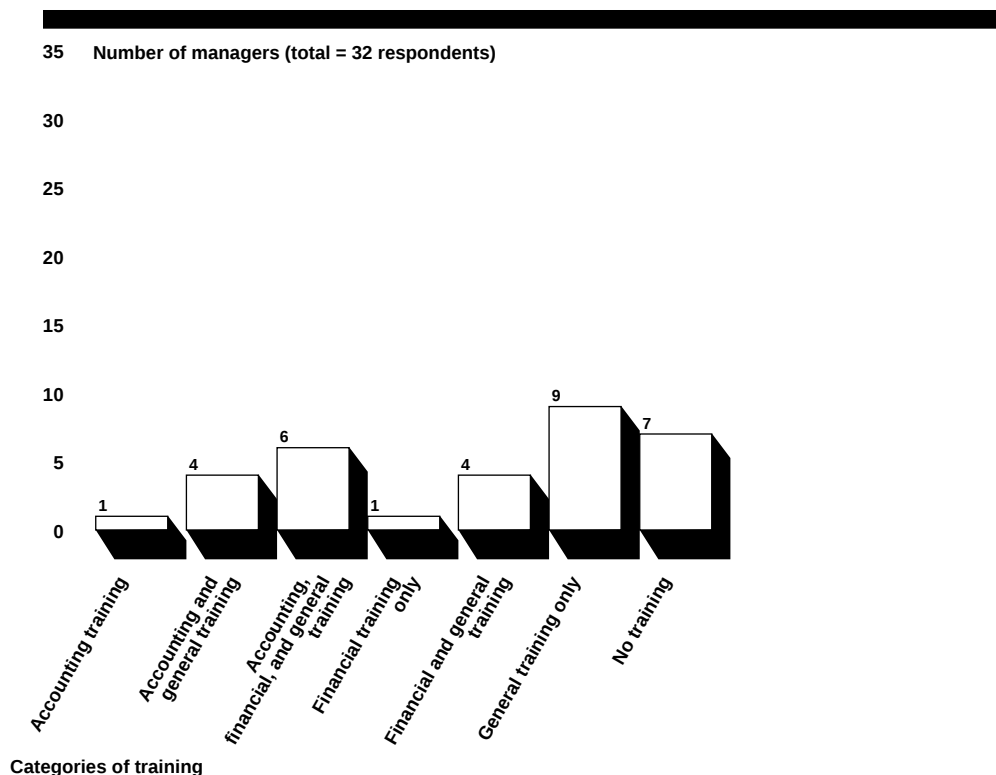
Figure VII.4: Experience in Financial Management Functions Reported by Corps of Engineers Financial Managers—Civilians



Training Completed During 1995 and 1996

Figure VII.5 shows the training reported by the 32 respondents as being completed during 1995 and 1996.

Figure VII.5: Training Reported by Corps of Engineers Financial Managers as Being Completed During 1995 and 1996



A review of the profiles showed

- total receiving accounting-related training: 11 civilians,
- total receiving financial-related training: 11 civilians,
- total receiving training in general topics: 23 civilians, and
- total not receiving training: 7 (1 officer and 6 civilians).

Professional Certifications Held

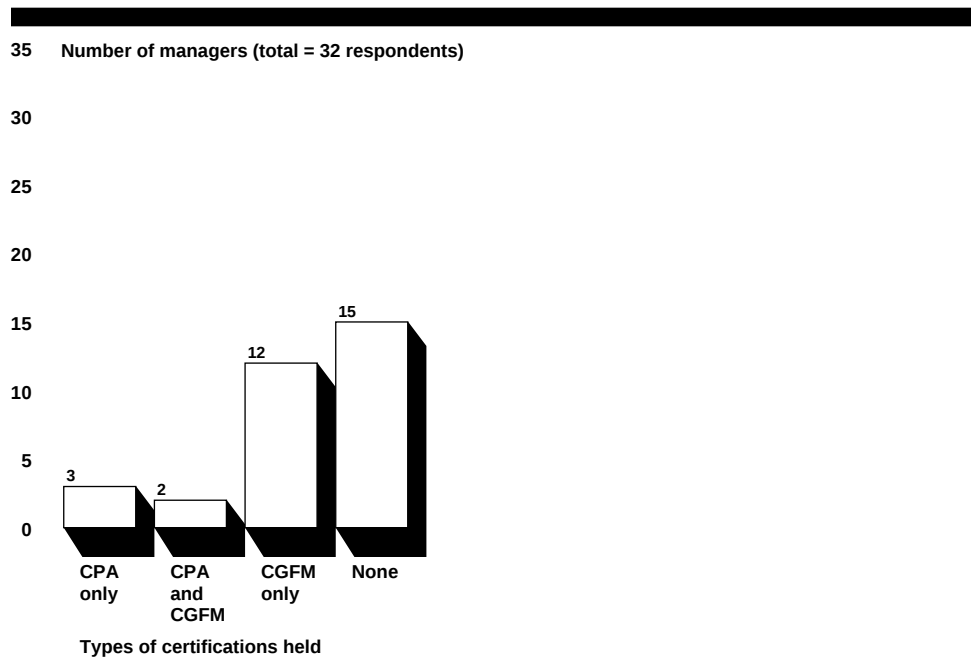
A review of the profiles showed that, of the 17 civilians reporting one or more professional certifications,

- 5 were CPAs and
- 14 were CGFMS.

Of the 15 managers that did not hold any professional certifications, 1 was an officer and 14 were civilians. Figure VII.6 shows the types of

professional certifications reported by the Corps of Engineers financial managers.

Figure VII.6: Professional Certifications Reported by Corps of Engineers Financial Managers



CPA: Certified Public Accountant

CGFM: Certified Government Financial Manager

Profiles of Other Army Organizations’ Respondents

The other Army organizations included in this review, shown below, managed O&M, RDT&E, and procurement budgets totaling \$945 million during fiscal year 1997:

- U.S. Army Criminal Investigation Command,
- Military Entrance Processing Command,
- U.S. Army Medical Command, and
- U.S. Army Military District of Washington.

The 29 key financial managers at these commands and their installations provided information on their qualifications and experience, including 18 resource managers, 2 deputy resource managers, and 9 budget officers. Table VIII.1 provides the ranks of the 14 officers and grades of the 15 civilians.

Table VIII.1: Number of Officer and Civilian Respondents

Officers		Civilians	
Rank	Number	Grade	Number
Brigadier General (O-7)	0	Senior Executive	0
Colonel (O-6)	3	15	0
Lieutenant Colonel (O-5)	11	14	6
Major (O-4)	0	13	5
Captain (O-3)	0	12	4
First Lieutenant (O-2)	0	11	0
Total	14	Total	15

Formal Education Attained

As shown in table VIII.2, 26 respondents held bachelor’s degrees, with 2 reporting more than one major. Three of these managers majored in accounting, while 15 managers reported other business-related majors.

Table VIII.2: Bachelor’s Degree Majors Reported by Other Army Organizations’ Financial Managers

Majors	Number of bachelor’s degree majors		Total degrees by major
	Officers	Civilians	
Accounting	1	2	3
Other business	6	9	15
Nonbusiness	7	3	10
Total degrees	14	14	28

As shown in table VIII.3, 19 respondents also held master's degrees, with 4 reporting more than one major. One or more of the majors reported by 17 of these 19 managers were business related.

Table VIII.3: Master's Degree Majors
Reported by Other Army
Organizations' Financial Managers

Majors	Number of master's degree majors		Total degrees by major
	Officers	Civilians	
Accounting	0	0	0
Other business	11	7	18
Nonbusiness	5	0	5
Total degrees	16	7	23

Twenty-seven of the 29 respondents reported completing one or more courses in accounting-related subjects, as follows:

- 1-2 subjects: 5 (2 officers and 3 civilians),
- 3-5 subjects: 9 (5 officers and 4 civilians), and
- 6 or more subjects: 13 (6 officers and 7 civilians).

Based solely on a review of their formal education, the respondents in the latter group appear to have met the requirements to serve in GS-510 accountant positions.

Professional Work Experience Acquired

A review of the profiles showed that the average number of years of professional work experience was 23 years for the 14 officers, with a range of 19 to 27 years, and 26 years for the 15 civilians, with a range of 19 to 40 years. The respondents had spent most of their careers in DOD. Figures VIII.1 and VIII.2 show the work experience by rank for the officers and by grade for the civilians, respectively.

Appendix VIII
Profiles of Other Army Organizations'
Respondents

Figure VIII.1: Professional Work Experience Reported by Other Army Organizations' Financial Managers—Officers

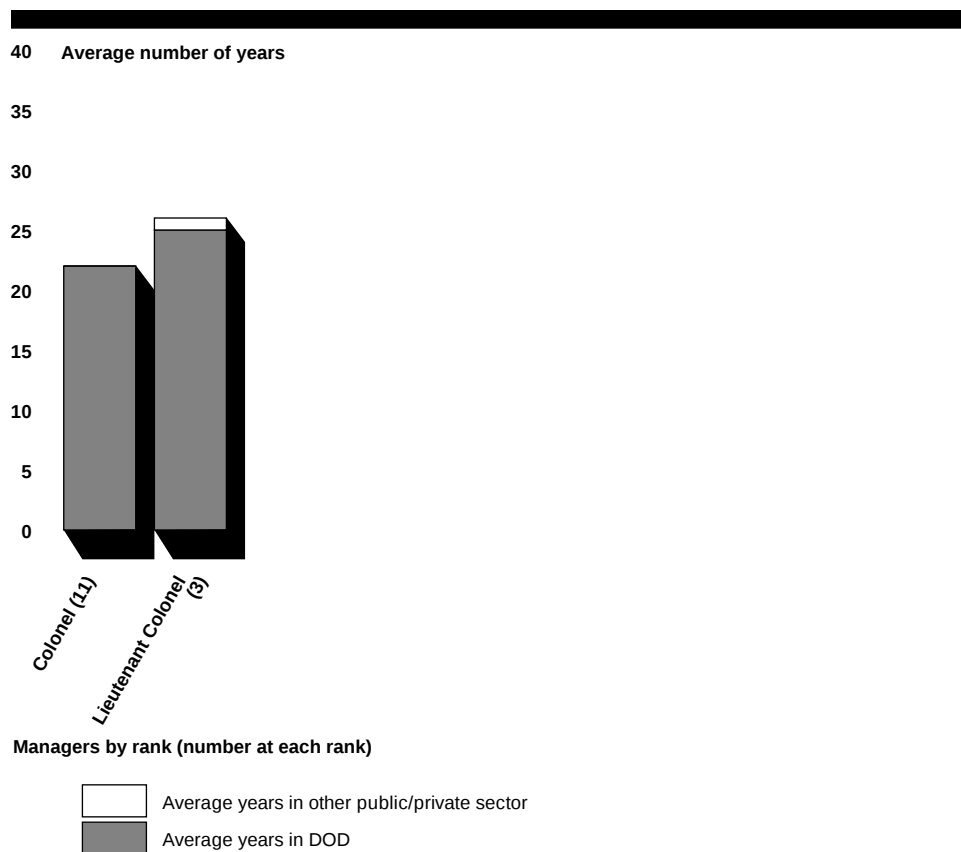
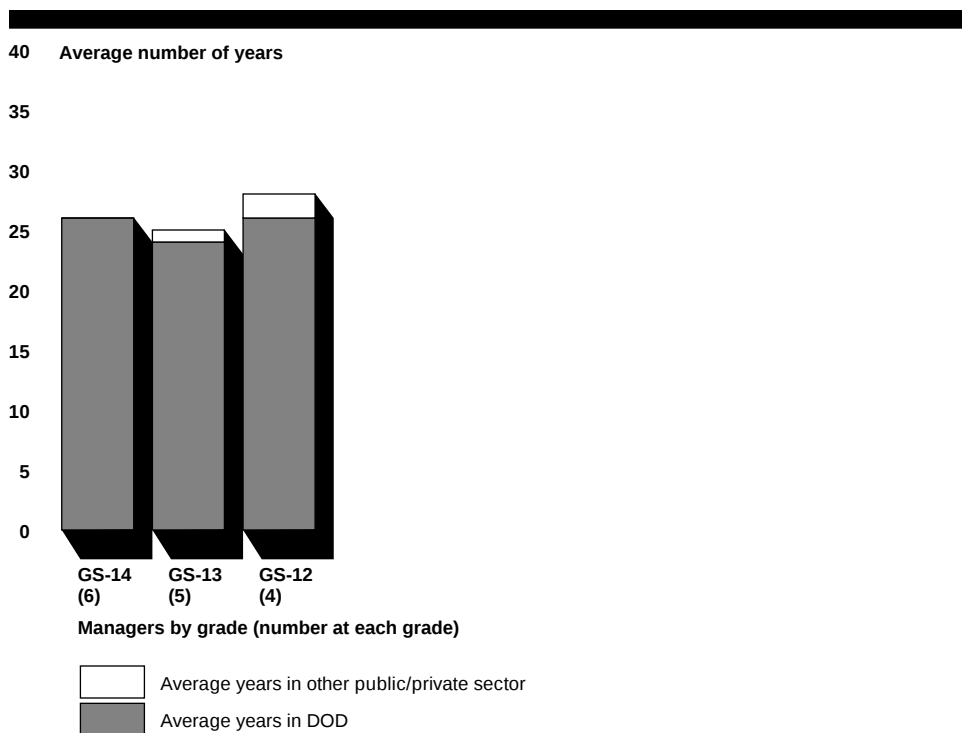


Figure VIII.2: Professional Work
Experience Reported by Other Army
Organizations' Financial
Managers—Civilians



Figures VIII.3 and VIII.4 show the number of officers and civilians who indicated that they had performed each financial management function previously outlined at sometime during their careers, and the average number of years of experience in each function. The financial management function performed most frequently was financial analysis. A review of the profiles also showed that five officers and four civilians had performed three or more of these functions.

Figure VIII.3: Experience in Financial Management Functions Reported by Other Army Organizations' Financial Managers—Officers

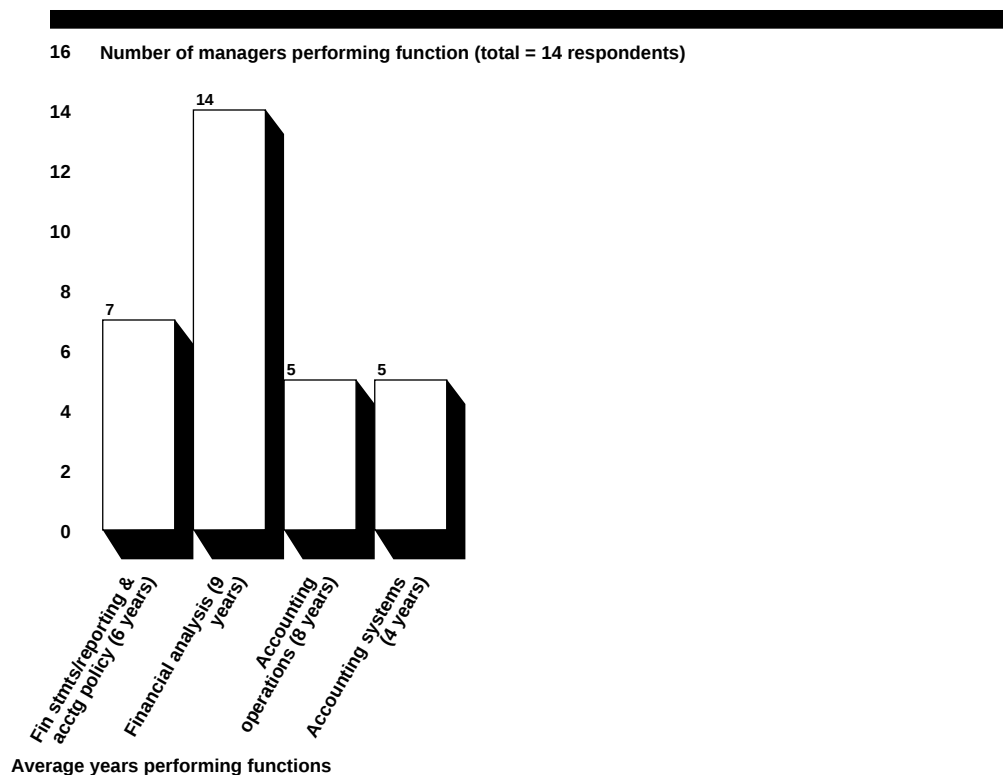
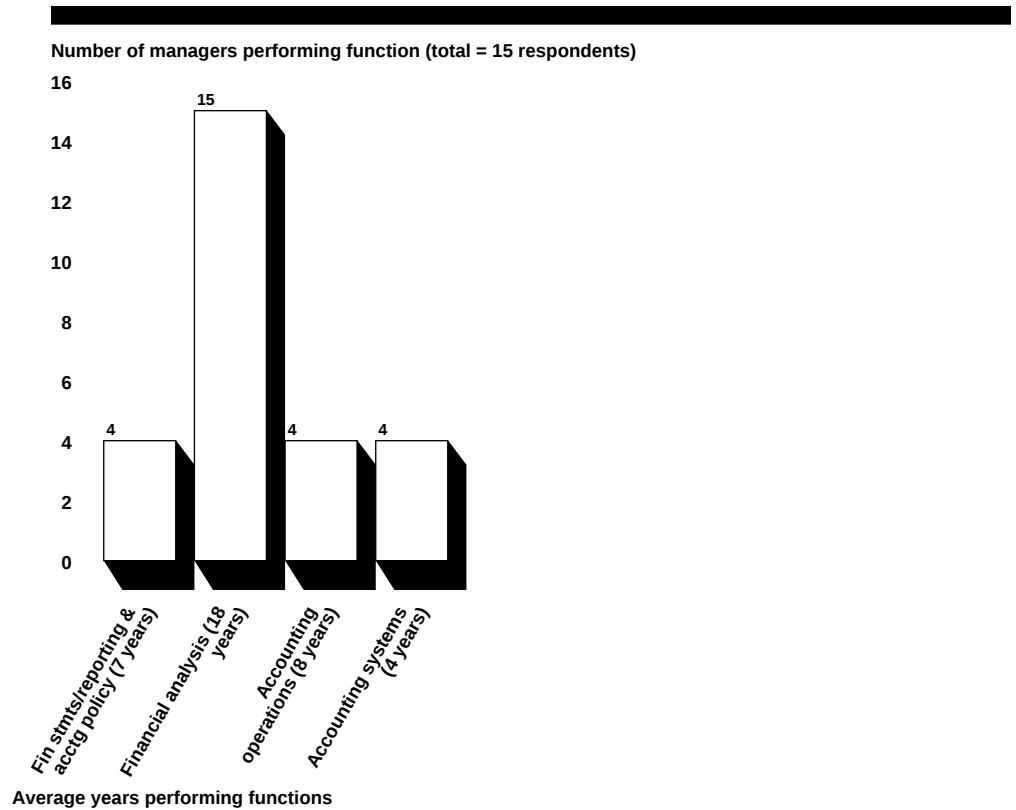


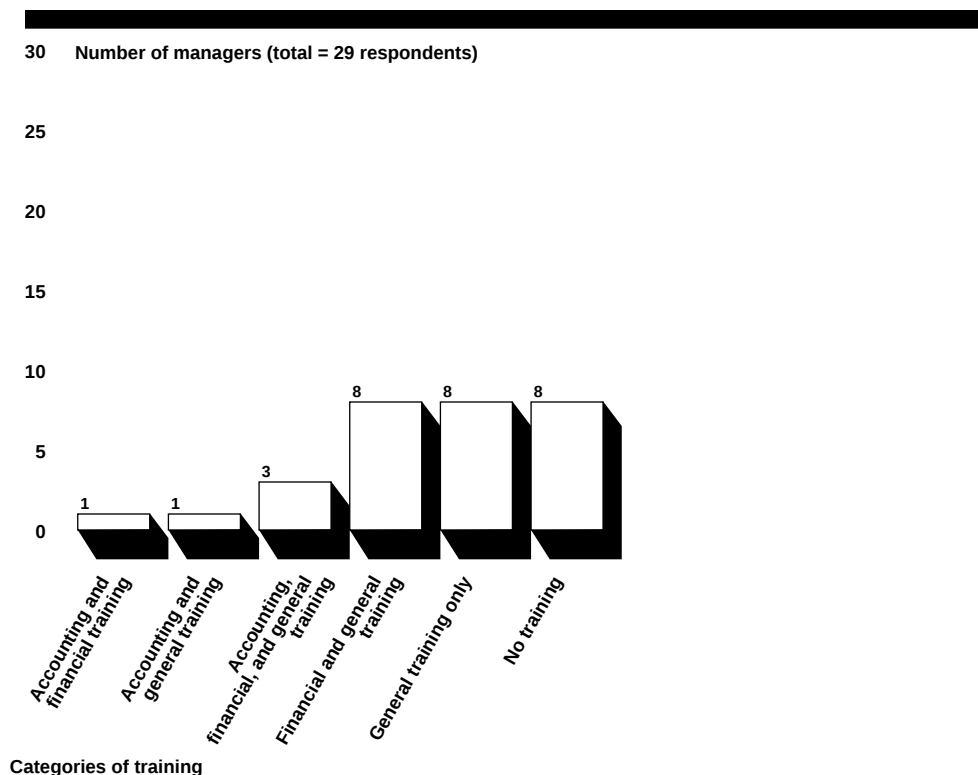
Figure VIII.4: Experience in Financial Management Functions Reported by Other Army Organizations' Financial Managers—Civilians



Training Completed During 1995 and 1996

Figure VIII.5 shows the training reported by the 29 respondents as being completed during 1995 and 1996.

Figure VIII.5: Training Reported by
Other Army Organizations' Financial
Managers as Being Completed During
1995 and 1996



A review of the profiles showed

- total receiving accounting-related training: 5 (4 officers and 1 civilian),
- total receiving financial-related training: 12 (7 officers and 5 civilians),
- total receiving training in general topics: 20 (9 officers and 11 civilians), and
- total not receiving training: 8 (4 officers and 4 civilians).

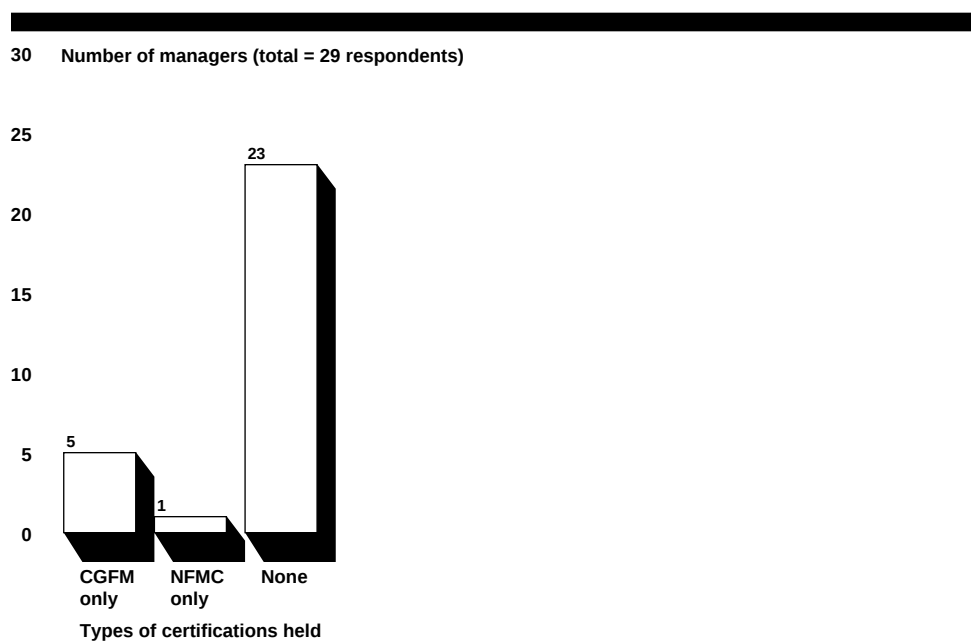
Professional Certifications Held

A review of the profiles showed that, of the six managers reporting professional certifications,

- five were CGFMS (three officers and two civilians) and
- one civilian held a nonfinancial management-related certification.

Of the 23 managers that did not hold any professional certifications, 11 were officers and 12 were civilians. Figure VIII.6 shows the types of professional certifications reported by the other Army organizations' financial managers.

Figure VIII.6: Professional Certifications Reported by Other Army Organizations' Financial Managers



CGFM: Certified Government Financial Manager

NPMC: Nonfinancial management certifications

Comments From the Department of the Army



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

January 22, 1998

Mr. Gene L. Dodaro
Assistant Comptroller General
Accounting and Information Management Division
U.S. General Accounting Office
Washington, DC 20548

Dear Mr. Dodaro:

This is the Department of Defense (DoD) response to the General Accounting Office (GAO) draft report 'FINANCIAL MANAGEMENT: Profile of Army Financial Managers,' dated January 12, 1998 (GAO Code 918908/OSD Case 1519).

The department generally agrees with the content of the draft and appreciates your office sharing the results of its review. The information will be beneficial in our Army-wide Financial Management Redesign implementation.

The United States Army also recognizes that a qualified workforce with broad general financial management expertise is fundamental to improving financial management. With this in mind, we offer and provide our workforce professional development opportunities in every facet of financial management through developmental assignments to graduate level education with emphasis in financial management. We encourage and support opportunities and initiatives that improve financial management throughout the Army.

Sincerely,

A handwritten signature in black ink, appearing to read "Helen T. McCoy", is written over a horizontal line.

Helen T. McCoy
Assistant Secretary of the Army
(Financial Management and Comptroller)

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