

DoD Financial Management Certification Program



Office of the Under Secretary of Defense (Comptroller)
February 2013

Agenda

- **Background**
- **Purpose**
- **FM Enterprise-wide Competencies**
- **Leadership Competencies**
- **Applicability**
- **FM Certification Requirements**
- **FM Certification Levels**
- **Summary**

Background

- **To achieve auditable financial statements and provide strong financial management, the Department needs a well-trained financial workforce**
- **While we have some good training programs, the Department did not have a framework to guide FM workforce training and emphasize key types of training such as audit readiness and decision support**
- **In early 2011, senior DoD Financial Management (FM) leadership initiated efforts to develop a DoD FM Certification Program**
- **The National Defense Authorization Act for Fiscal Year 2012 (Public Law 112-81) provided the Secretary of Defense with the Authority to Prescribe Professional Certification and Credentialing Standards**

Purpose

- **Establish a framework to guide DoD FM professional development**
- **Intent is to make a good FM workforce even better!**
 - Establish a mechanism to encourage key training in
 - Audit Readiness
 - Decision Support/Analysis
 - Encourage career broadening and leadership
 - Transition to a more analytic orientation
 - Ensure financial management workforce has knowledge, skills, and abilities necessary to achieve auditable financial statements
- **Based on FM and Leadership Competencies**
 - 23 DoD FM Enterprise-wide Competencies
 - Selected FM and Leadership Competencies with Proficiency Levels at each Certification Level
- **Course-based rather than test-based**

DoD FM Enterprise-wide Competencies

Accounting Analysis

Accounting Concepts, Policies & Principles

Advanced Financial Management

Audit Concepts, Policies & Principles

Audit Planning & Management

Audit Reporting

Budget Concepts, Policies & Principles

Budget Execution

Budget Formulation, Justification & Presentation

Commercial Pay Concepts, Policies & Principles

Decision Support

Decision Support - Audit Execution

Financial Concepts, Policies & Principles

Financial Management Analysis

Financial Management & Reporting Analysis

Financial Management Systems

Financial Reporting

Financial Stewardship

Fundamentals & Operations of Accounting

Fundamentals & Operations of Budget

Fundamentals & Operations of Finance

Fundamentals & Operations of Military & Civilian Pay

Payroll Concepts, Policies & Principles

DoD Civilian Leader Development Continuum

DEPARTMENT OF DEFENSE



Defense Civilian Personnel Advisory Service

Deliberate development through progressive learning opportunities (education, training, self-development, assignments) that broaden experience and increase responsibility.

Vision
External Awareness
Strategic Thinking
Political Savvy
Global Perspective
National Security Strategy

Lead the Institution

Technology Management
Financial Management
Creativity and Innovation
Partnering
Entrepreneurship
National Defense Integration
National Security Environment

**Lead Organizations/
Programs**

Human Capital Management
Leveraging Diversity
Conflict Management
Developing Others
DoD Corporate Perspective
National Security Foundation

Lead People

Team Building
Accountability
Decisiveness
Influencing/Negotiating
DoD Mission and Culture

Lead Teams/Projects

Flexibility
Resilience
Continual Learning
Service Motivation
Computer Literacy

Integrity/Honesty
Customer Service
Problem Solving
Technical Credibility

Interpersonal Skills
Oral Communication
Written Communication
Mission Orientation

Lead Self

Applicability

- **The Program is applicable to DoD Civilians and Military in the DoD FM Workforce**
 - DoD FM Workforce includes all personnel who are assigned to FM designated positions:
 - Civilians in the 05XX Occupational Series;
 - Civilians who perform financial management tasks, but are not in the 05XX Occupational Series;
 - Military members in FM Occupational Specialties;
 - Military members who perform financial management tasks, but are not in FM Occupational Specialties.
- **All FM positions to be coded Level 1, Level 2 or Level 3**
- **No Grandfathering—no incumbent DoD FM members receive Certification “automatically;” all must achieve Certification**

FM Certification Requirements

- **DoD FM Certification Requirements at each of three Levels:**
 - Training in FM Competencies (course-based)
 - Training in Leadership Competencies (course-based)
 - Other Required Courses
 - FM Experience
 - Developmental Assignment (Level 3)
 - Continuing Education and Training (CET)
- **Encourages:**
 - Formal Education and FM Test-Based Certification (Levels 2 and 3)

Foundation Built on DoD FM Competencies

FM Certification Equation: Level 1

FM Competencies		Course Hours
	Financial Management Systems*	6
	Decision Support*	4
	Fundamentals and Operations of [X] [Accounting, Budget, Finance, or Military and Civilian Pay]*	6



Aligned Courses on FM myLearn

Leadership Competencies	Lead Self	6
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Aligned Courses will be on FM myLearn

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FM 101 Course**	24
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Total Course Hours	46
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At Least 2 Yrs DoD FM Experience

FM Certification Level 1

40 CETs every two years

- * Proficiency Level 1
- ** Six of the twelve modules may be waived with the exception of Audit Readiness

DoD FM 101 Modules

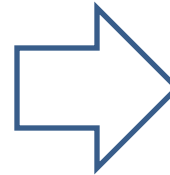
<u>Course: DoD FM 101 for Level 1 Modules*</u>	<u>Course Hours</u>
Introduction to DoD	1
Accounting	2
Finance	2
Budget	3
Audit Readiness	3
Fiscal Law	2
Ethics	1
PPBE	2
Auditing	2
Analysis/Decision Support	2
Acquisition/Contracting	2
Cost Analysis	2

*Six of the twelve modules may be waived with the exception of Audit Readiness

Will Be Available Online!

FM Certification Equation: Level 2

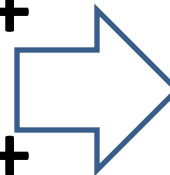
FM Competencies		Course Hours
	Financial Management Systems*	8
	Decision Support*	8
	Accounting Analysis <u>OR</u> Financial Mgt Analysis*	10
	Budget Formulation, Justification and Presentation <u>OR</u> Budget Execution*	10
	Concepts, Policies and Principles of [X]*	10
	Fundamentals and Operations of [Y] [Accounting, Budget, Finance, etc]**	6



Aligned Courses on FM myLearn

Leadership Competencies	Lead Teams	10
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Aligned Courses will be on FM myLearn

Audit Readiness + Fiscal Law Course + Ethics Courses	9
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Total Course Hours	71
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At Least 4 Yrs FM Experience Required
(2 years Must be DoD FM Experience)

FM Certification Level 2

- * Proficiency Level 3
- ** Proficiency Level 1

60 CETs every two years

- + [Recommended] At Least One 3-month Developmental Assignment
- + [Recommended] Work towards Bachelor's Degree
- + [Recommended] Completion of one of the DoD-approved Test-Based Certifications

DoD Recognized Test-Based FM Certifications

Accredited Business Accountant (ABA)

Accredited in Business Valuation (ABV)

Certified Accounts Payable Professional (CAPP)

Certified Business Manager (CBM)

Certified Cost Consultant (CCC)

Certified Cost Estimator/Analyst (CCE/A)

Certified Defense Financial Manager (CDFM)

Certified Forensic Accountant (Cr.FA)

Certified Fraud Examiner (CFE)

Certified Government Audit Professional (CGAP)

Certified Government Financial Manager (CGFM)

Certified in Financial Forensics (CFF)

Certified Information Systems Auditor (CISA)

Certified Internal Auditor (CIA)

Certified Management Accountant (CMA)

Certified Payroll Professional (CPP)

Certified Public Accountant (CPA)

Certified Quality Auditor (CQA)

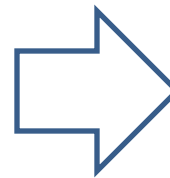
Certified Treasury Professional (CTP)

Forensic Certified Public Accountant

FM Certification Equation: Level 3

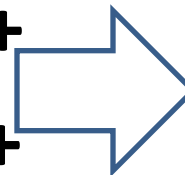
FM Competencies		Course Hours
	Financial Management Systems *	4
	Decision Support *	10
	Accounting Analysis <u>AND</u> Financial Mgt Analysis *	12
	Budget Formulation, Justification and Presentation <u>AND</u> Budget Execution *	12
	Advanced Financial Management *	12
	Concepts Policies and Principles of [Y] [Accounting, Budget, Finance, etc] **	10
Leadership Competencies	Lead People	12
Audit Readiness + Fiscal Law Course + Ethics Courses ***		9

Total Course Hours	81
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Aligned Courses on FM myLearn

+



Aligned Courses will be on FM myLearn

+

+

At Least 8 Yrs FM Experience Required
(2 years Must be DoD FM Experience)

+

At Least One **3-month** Developmental Assignment

- * Proficiency Level 5
- ** Proficiency Level 3
- *** Higher Proficiency Level Course

80 CETs every two years

FM Certification Level 3

- + [Strongly Recommended] Work towards Master's Degree
- + [Strongly Recommended] Completion of one of the DoD-approved Test-Based Certifications

Summary

The DoD FM Certification Program:

- Provides a **certification framework** for DoD FM Community
- Gives the FM Workforce a **standard body of knowledge**
 - Focuses on **Analytics and DoD Audit Readiness**, to include internal controls and accountability
- Develops expertise standards using **DoD FM Enterprise-wide Competencies**
- **Coded Level 1, 2, 3** based on scope and complexity of position
- **FM experience** requirement at Level 1, 2 or 3
- Promotes use of DoD FM **existing courses**
- Encourages **college degrees and FM test-based certifications**
- **The DoD Certification Newsletter** is available through various financial management professional organizations and associations

**Makes a Good FM Workforce Better...
Adding More Credibility to What We Do**



Questions?