



AMERICAN SOCIETY OF MILITARY COMPTROLLERS

To Promote Education, Training and Professional Development in All Aspects of Military Comptrollership

July 2019

Washington Chapter



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President's Message

Ms. Leslie Ferguson



I am honored to be your Washington Chapter President for the 2019-2020 term year! I am energized by the outstanding commitment of so many members and look forward to leading this 5-Star Chapter through another terrific year. I was amazed to learn that our Chapter is 3,500 strong and spanning across accounting and finance, administrative support, auditing, budgeting, comptrollership, cost analysis, financial management, management analysis, program analysis, resource management, and statistics. WoW! What a tremendous opportunity to harvest great talent to come together to share in a common goal: education and training that supports growth and advancement in military comptrollership to address current issues.

I would like this year to be focused on challenging our way of thinking; there are many areas where we must change, to improve readiness, lethality and auditability. DoD financial management is a force multiplier and enables combat capability with every transaction. We must continuously grow in our knowledge and experience to gain the agility we need to respond to a very dynamic and demanding environment. ASMC Washington Chapter activities offer many growth opportunities. I encourage you to step out of your comfort zone and daily demands to invest your time and energy in your personal and professional growth.

The DoD FM Certification Program requires 80 hours of continuing professional education every two years. Over the course of our term year, the ASMC Washington Chapter provides approximately 25-30 free CET/CPE credits to meet that requirement for our members across our monthly meetings, annual regional PDI, frequent training classes and audit/webinar offerings. We encourage you to take advantage of these on-going opportunities to train, engage with other members and contribute to our chapter.

In addition to the many training opportunities the Chapter is always looking for volunteers to participate in committees and/or events. We have community outreach service events throughout the year, a golf tournament, a Christmas party, PDI, and much more. I hope that you will reach out to your Board representative to learn how you can participate. Please join me in welcoming our new and returning Executive Board members: Shari Ritter (Executive Secretary), LTC Todd Handy (Treasurer), Steven Birk (DoD Vice President), Charles Morse (DoD Assistant Secretary), Nicole McClenic (Army VP), Myrna Medina (Army Asst Sec), Jane Roberts (Navy VP), Veronica Trent-Walton (Navy Asst Sec), Bob Cimorelli (USMC VP), Sylvia Chapman (USMC Asst Sec), Benjamin Yarish (Air Force VP), Angela Flowers (Air Force Asst Sec), LT Mark Sanchez (USCG VP), Debra Delmar (Corporate/Retired VP), Tim Kohlrus (Corporate/Retired Asst Sec). There are also several committees (chairs and members are listed on the website) to include: Training and Education, PDI, Outreach and Publicity, Audit, and Nominating. Your Board and Committee Chairs are always open to hear your ideas on how we can improve our Chapter. Please do not hesitate to reach out to them.

Continued next page

Quick Links:

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Upcoming Events

Date	Upcoming Events / Sponsor / Speaker / CPEs	Location
8 Aug 19	ASMC Chapter Luncheon Meeting / OUSD / Mr. Easton / 1 CPE	The Westin, Crystal City
19 Sept 19	ASMC Chapter Luncheon Meeting / Army / TBD / 1 CPE	The Westin, Crystal City
17 Oct 19	ASMC Chapter Luncheon Meeting / Navy / TBD / 1 CPE	The Westin, Crystal City
21 Nov 19	ASMC Chapter Luncheon Meeting / USAF / TBD / 1 CPE	The Westin, Crystal City
11 Dec 19	Holiday Social	Army Navy CC, Arlington VA

President's Message continued:

Communication is key! Our Outreach and Publicity Committee is doing outstanding work keeping the Chapter connected. We have an awesome website (<http://washington-asmc.org/Home.html>) and newsletter and many ways to stay connected to include social media. Our website is also where you will go to sign up for events and free Management Concepts mini-courses. For those writers out there, we are always looking for feature articles about the great things that you are doing, take the time to share!

We have some great events coming up over the next few months and much more to come. I am very excited to kick off the monthly luncheon series with a very distinguished speaker on Thursday August 8th. Mr. Mark Easton, Deputy CFO, OUSD(C) will be discussing: "Audit and Data Analytics: Why will it work this time?" This is a great opportunity that you don't want to miss so I would recommend signing up soon before it fills up. And don't forget to keep an eye on the Washington Chapter website for our future inspirational speakers - we plan to post the luncheon schedule and speakers for the year shortly.

I am really looking forward to the year ahead and hope to see you or hear from you and hope you will mark your calendar for the next event! Get involved, make a difference, and help us make the Washington Chapter the best it can be. And don't forget – investment in your continued professional growth will ultimately benefit the warfighter!

Ms. Leslie J. Ferguson currently serves as the Deputy Assistant Director of Intelligence for Resources, Headquarters, U.S. Marine Corps. She is the principal financial advisor to the Director of Intelligence responsible for planning, directing, coordinating, and overseeing all resource matters within the Military Intelligence Program and National Intelligence Program as they relate to the Marine Corps Intelligence, Surveillance, and Reconnaissance Enterprise (MCISRE).



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Featured Article

Daily Decisions Determine Destinies



Dr. Jennifer Miller

A few years ago I read Kantian Thinking about Military Ethics by J. Carl Ficarrotta. While each of the eight essays stood apart and maintained reader engagement, Ficarrotta's essay "Careerism in the Military Services: An analysis of its Nature, Why it is Wrong and What Might be Done About it" resonated with me the most.¹ The Department of Defense's continued force-shaping efforts, fiscal challenges, and unknown future states closely draw upon points of Ficarrotta's case. As a supervisor, subordinate, or potential of either role, I encourage either a read of the essay independently or the entire collection of essays which tackles careerism and several other controversial ethical matters from a Kantian perspective.² After all, most resource-focused career fields are being asked to perform with a heightened focus on decision support and with this duty government managers face dilemmas warranting the upmost display of ethical and moral decisions. The following contains key pieces I took from Ficarrotta's work.

Like any well-relayed essay, an attempt to concretely define careerism is presented but admittedly difficult to accomplish because examples are prevalent but principles for categorization are like meddling in the mire.³ A common denominator is simply unavailable to serve in an absolute fashion. In the present environment, we can identify careerism in the form of moral shortcomings like selfishness which is a tight rope to walk compared to mankind's natural tendencies for self-interestedness. The first example of careerism is needless risk or spending for the sake of career progression. Ficarrotta's scenario strikes to the most precious gift of life; soldier lives.⁴ As financial managers, we face a parallel quandary when it comes to the resources we manage; people, dollars, or capital. Financial Improvement and Audit Readiness demanded Budgeteers to adopt practices of accounting to the penny and risk mitigation to maximize the utility of taxpayer resources and supreme stewardship. There is simply no room for blatantly, cavalier resource management; fall-in, fall-out analysis occasionally captures such offenses.

A second example highlights the more obvious scandals executive branch employee ethics training requirements harp upon such as bribes, kickbacks, procurement career field criminal activity and the like.⁵ Whether a simple slip in the amount of a gift or a larger effort to advance one's career like lining up a post-military career, these are prosecutable and careerist undertakings fitting the bill of unethical conduct and moral condemnation. The actions of Ms. Darlene Druyun, former Principal Deputy Undersecretary of the Air Force for Acquisition, continue to cast a shadow on our acquisition counterparts across government despite improvements in the meantime.

Other careerism practices surface in the essay as well.⁶ Having written about mentoring relationships before, I was pleased to see Ficarrotta catapult an often overlooked transgression when the times get tough; treating another as a means to an end rather than an end in themselves.⁷ As a wingman, immoral conduct is not limited to manipulation, deceit, trickery, hoarding knowledge, and other actions clearly conveying "self before service" which is directly against the Department of Defense services' core values of "service before self." While the case considers the present structure of promotion ("up or out") as a facilitator for such "box filling" or "ticket punching" tendencies, the intent of our actions is the true determinant of transgression.⁸ From a civilian perspective, I am not confined to such parameters of "making rank" but our force is certainly impacted as a whole. Perhaps as a result, our new Department of Defense Financial Management Certification Program seems like a friendlier option to meet credential mandates and limit unintended reductions of our career field.⁹ Aspects include a moderately strict timeline, great flexibility in curriculum choices, and equitable guidance supervisors and subordinate alike shall follow to map their individual and joint paths.

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Featured Article

Continued:

The essay "Careerism in the Military Services" concludes with a segment returning to the ultimate moral rules and compromises made as one pursues career advancement.¹⁰ The spectrum of scenarios creates an abyss of culpability as wide as the degrees of blame vary. In addition, the context is as poor as some decisions about retention and retirement policies where Ficarrotta highlights desperation, duty, and decisions.¹¹ Ultimately, we are to perform to the best of our ability while maintaining morals within our ethics and humanly imperfect systems. Guiding the Air Force, we have "Integrity, Service before Self, and Excellence in all we do" to occupy our set of core values.¹² However, most government organizations have strikingly similar values guiding their way. While our daily decision support efforts may prove increasingly difficult, I believe adherence to core values will determine our destinies in an ethical way Kant would praise.

About the Author:

Dr. Jennifer Miller is an Operations Research Analyst for the Air Force Cost Analysis Agency. She previously supported the Deputy Assistant Secretary of the Army, the National Guard Bureau Headquarters' Joint Staff, and Air Force and Army at installations along the East Coast. She is a Certified Government Financial Manager, and a Certified Defense Financial Manager with acquisition specialty and a member of the American Society of Military Comptroller's Washington Chapter.

Notes

- 1 Ficarrotta, J. C. (2013). Kantian Thinking About Military Ethics. Ashgate Publishing, Ltd..
- 2 Ibid.
- 3 Ibid.
- 4 Ibid.
- 5 Ibid.
- 6 Ibid.
- 7 Ibid.
- 8 Ibid.
- 9 Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD. (2017). DoD FM Certification Program Policy (DoDI 1300.26). Retrieved from https://fmonline.ousdc.osd.mil/Assets/documents/docs-certification/130026_dodi.pdf
- 10 Ficarrotta, J. C. (2013). Kantian thinking about military ethics. Ashgate Publishing, Ltd..
- 11 Ibid.
- 12 U.S. Air Force. (1997). The Little Blue Book. Retrieved from <http://www.au.af.mil/au/awc/awcgate/cv-mastr.htm>

Seeking writers! If you would like to write an FM-related article for the Chapter Newsletter, please email the editor at mmonson@definitivelogic.com



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May 2019 Meeting Recap



We were pleased to have **COL Nick LaSala Jr**, Military Deputy of the Army (Financial Management and Comptroller), Chief of the Army's Strategic Initiatives Group (SIG), to provide a very informative overview about Army's financial stewardship efforts. COL LaSala detailed Army's efforts to maximize its resources, operate transparently, and execute its budget according to law and policy through three areas -keys to successful fiscal stewardship, Army's Operation and Maintenance stewardship problem, and the implementation of Army's premier enterprise fiscal stewardship program - Command Accountability and Execution Review (CAER) Program.

COL LaSala emphasized that a full spectrum fiscal program includes four main tenets - leadership. Integrated Staff, Training at Echelon, and Structured programs. Leadership oversight of Army fiscal resources is vital to ensuring synchronization of the other key tenets. The resourcing community often functions in a stovepipe order, whereas an integrated staff functions as a team so that comptroller, logistics, and operations intersect and collaborate throughout all areas of resourcing. Implementing structured programs such as, but not limited to, CAER, contract reviews, supply discipline, and command maintenance programs can assist the resourcing community to address budget execution issues early and often so that we can continue to use the resources according to the law. The last tenet discussed is training. Training requires a holistic approach to include persistent communication, recurring reviews, and analysis, as well as a team understanding of the end-to-end processes within the resourcing community.

COL LaSala explained the Army's Operation and Maintenance (O&M) stewardship problem. Army is averaging a three to five percent de-obligation rate after five expired years, which represents a loss of purchasing power and impacts readiness. In an effort to fix an admitted problem, Army developed a three-tiered stewardship program to optimize its O&M purchasing power; encourage cultural changes in resourcing from budget formulation through audit; and ensure leader involvement at every echelon of command, improving readiness, modernization, and lethality of the total force.

Finally, COL LaSala introduced the Army's ongoing effort to achieve improved fiscal stewardship – The COMMAND ACCOUNTABILITY and EXECUTION REVIEW (CAER) Program. CAER provides commanders with visibility of the command fiscal health that did not exist before the implementation of this program. It holds leaders, at every echelon, responsible and accountable for stewardship of the tax dollars they receive and provides them with the tools to be successful. Since the implementation of CAER in 2018, Army accomplishments include the lowest unobligated end-of-year balance in the last four years; a reduction in the first 7 expired months de-obligation rate of FY 2018 O&M funding compared to the three-year average; as well as provided the Army opportunities to evolve through discovery learning; and changes in culture, education, and training.

Army is committed to optimizing the funding it receives by efficiently executing its budget. Army leaders will work across the DoD Enterprise to improve financial stewardship of its resources. Army will use CAER as a stewardship program effort for continued success along with others programs that focus on effective fiscal stewardship.



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May 2019 Meeting Pictures



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August 2019 Meeting



Speaker: *Mr. Mark Easton*

Deputy Chief Financial Officer, OUSD (Comptroller)

Time: *Social 11:30am, Lunch 11:45am*

Date: *Thursday, 8 August 2019 (please note the new date)*

Location: *Westin*

*1800 Jefferson Davis Highway
Arlington, VA 22202*

Mr. Mark Easton has served as the Deputy Chief Financial Officer (DCFO), in the Office of the Under Secretary of Defense (Comptroller) since May 2009. He is the principal advisor to the Under Secretary of Defense (Comptroller)/ Chief Financial Officer (CFO), as well as to Defense senior leaders, on all issues involving the amended CFO Act of 1990 and related financial management reforms. He is responsible for creating a financial framework inclusive of policy, systems, audit, and reporting, compliant with government accounting and auditing standards, federal regulations and laws, and best business practices. To do this, he ensures DoD complies with legislative and executive financial management mandates leading to the effective, efficient, and legal use of DoD resources. His portfolio includes leading the Financial Improvement and Audit Readiness campaign, a Defense enterprise-wide effort to achieve auditability of DoD's full set of financial statements by Fiscal Year 2017, and a distinct part of the Department's Reform Agenda. As well, Mr. Easton has oversight of the Department's Manager's Internal Control Program; improper payment reduction program; implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act); cost accounting initiatives; and various other business process reforms to streamline, simplify and make financial management more efficient.

Prior to becoming the DCFO, Mr. Easton was the Deputy Assistant Secretary of the Navy and Director for Financial Operations. In this position, he was responsible for Department of the Navy financial improvement initiatives that involved systems and processes employed by 9,000 Navy-Marine Corps financial managers. Earlier, he was appointed to the Senior Executive Service in January 2003, initially serving as Director, Defense Finance and Accounting Service (DFAS) Cleveland, and the Senior Navy Client Executive for DFAS.

Mr. Easton retired from the Navy at the rank of captain in September 2002, following a 29-year career in the Navy Supply Corps, serving in assignments both afloat and ashore, as a logistician and financial manager. A native of Kansas City, Missouri, Mark Easton holds a Bachelor of Science degree in economics from Miami University (Ohio) and a Master of Business Administration degree from the University of Michigan. He has completed the Executive Development Program at the Northwestern University Kellogg Graduate School of Business and is a graduate of the National Defense University's Industrial College of the Armed Forces. He is a Certified Defense Financial Manager with Acquisition Specialty and has also earned the Defense Financial Management Certification. He is the recipient of various personal awards, including the Presidential Rank Award, the DoD Medal for Distinguished Civilian Service, the Defense Superior Service Medal, and two Navy Civilian Superior Service Awards.

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Community Service Event



ASMC Community Service Event

Thursday, June 13, 2019

9:00 AM – 12:00 PM

425 2nd St NW, Washington, DC 20001



Thank you to the ASMC Washington Chapter members that volunteered to help work alongside graduates of DC Central Kitchen's Culinary Job Training program fight hunger and prepare balanced meals for our community! With the help of volunteers like you, DC Central Kitchen prepares and deliver more than 5,000 meals to partner homeless shelters, rehabilitation clinics, halfway houses, and afterschool programs each day.



Thank you **Jeff Norris**, ASMC Community Service Chair, for organizing this event!



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Training & Education



Watch for the next mini courses schedule coming this Fall!

Learn.ManagementConcepts.com/ASMC



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ASMC National News



American Society of Military Comptrollers

To promote education, training and professional development in all aspects of military comptrollership.

[Click here to access the National ASMC home page](#)

ASMC
PDI 2019

SAN ANTONIO
MAY 29-31

MISSION

FOCUSED

To view presentation slides from workshops at this year's PDI, [click here](#).

ASMC Online Learning Center

Members earn continuing professional education credits by viewing and testing recorded educational sessions and the Armed Forces Comptroller.



Upcoming Training Events



EDFMTC – DoD, Washington DC, 26-30 August

The Enhanced Defense Financial Management Training Course (EDFMTC) is a 5-day, 40-hour, intensive financial management review course delivered in a classroom setting. The material covered is presented in 3 sections that correspond to the CDFM exam modules and knowledge areas:

- Resource Management Environment
- Budget and Cost Analysis
- Accounting and Finance

Students receive a copy of the course textbook on the first day of class and receive 40 CPE/CET for full participation. Register at least three weeks before the first day of the class. EDFMT Course questions should be directed to Amanda Alter at (202) 314-3346 or amanda.alter@graduateschool.edu

Course cost does not include CDFM Program enrollment or any CDFM exams.

Contact ASMC with questions at CDFMtraining@asmconline.org

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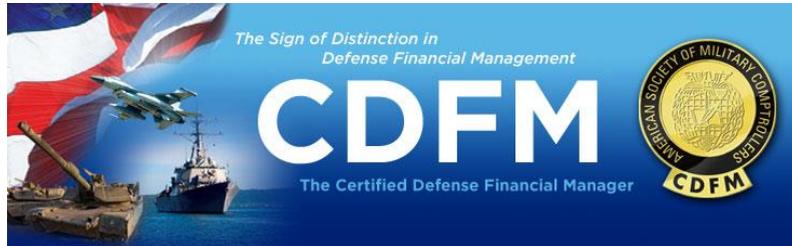
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ASMC offers the Certified Defense Financial Manager (CDFM) educational program and certification designation to those persons desiring to demonstrate proficiency in the core aspects of Defense Financial Management.



For more information, visit: <http://www.asmc.org/certification/cdfm-information/>

Congratulations to our newest CDFMs!

Jaime Aranibar
Eric Baker
Tina Battle
Cassie Bonadeo
Daniel Bryan
Aaron Burger
Esther Che
Elizabeth Dingcong
Mary Farber

Paul Grim
Alex Hairfield
Howard Hiestand
Sanjay Kumar
Joseph McNulty
Gerald Montoya
Jeylisse Natal Rivera
Kathleen Neumann
Mimi Perry

Tracey Pilkinton
Antonio Pinkston
Patricia Price
Steven Schnurr
Daniel Stone
Valerie Tillman
Michael Vormbrocke
Michael Westbrook
Asma Zafar

While most candidates in the CDFM program are civilian or military/reserve members of the Department of Defense, U.S. Coast Guard, U.S. Army, U.S. Air Force, U.S. Navy, U.S. Marine Corps or employees of defense contractors or suppliers, the CDFM program is open to all candidates who have a high school diploma (or equivalent) and meet the following work experience qualifications:

Have the required number of years of defense-related financial management experience outlined below:

- **Two (2) years if you hold an Associate's degree or higher;** or
- **Three (3) years if you do not have a degree.**

OR

Do not have defense-related financial management experience, but can meet the following criteria outlined below:

- **Four (4) years of Federal government-related financial management experience;** and
- **An Associate's degree or higher.**

There are three steps involved with earning your CDFM:

1. Enroll in the CDFM Program. Your enrollment is valid for two (2) years, during which time you must take, and successfully pass, the three CDFM module examinations.

2. Submit Your Verification of Financial Management Experience Form. This form, which must be signed by a supervisor who can verify your work experience, must be returned to ASMC after enrolling in the CDFM program. You do not have to submit this form prior to taking a CDFM examination, but it is required prior to the awarding of the CDFM designation.

3. Purchase and Schedule the CDFM Examinations. Be sure to carefully – and completely – read the criteria associated with each testing option for the CDFM examinations. Failure to do so can result in the purchase of the wrong CDFM examination and/or the inability to test at your preferred location



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703-695-8094

President Elect vacant

Secretary Ms. Shari Ritter
703-614-0710

Treasurer COL Todd Handy, 703-614-1550

DoD Vice President Mr. Steve Birk, 703-693-7336
DoD Assistant Secretary Charles Morse, 703-692-8060

Army Vice President Ms. Nicole McClenic, 703-806-7760
Army Assistant Secretary Ms. Myrna Medina, 571-256-6456

Navy Vice President Ms. Jane Roberts, 703-571-1902
Navy Assistant Secretary Ms. Veronica Trent-Walton 703-697-4889

Marine Corps Vice President Mr. Robert Cimorelli, 703-571-2929
Marine Corps Assistant Secretary Ms. Sylvia Chapman, 703-695-4747

Air Force Vice President Mr. Benjamin J Yarish, 703-695-4442
Air Force Assistant Secretary Ms. Angela Flowers, 703-695-5220

Coast Guard Vice President LT Mark Sanchez, 202-475-5459
Coast Guard Assistant Secretary

Corporate/Retiree Vice President Ms. Deb Del Mar, 703-593-6667
Corporate/Retiree Secretary Mr. Tim Kohlrus, 703-509-9031

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Committee Chairs

Training and Education

Chair: Terry Placek and Millie Thompson

Dick Reed	CDFM	703-971-4063
Vacant	Awards/Essay Chair	
Vacant	Scholarship	
Milford E. Thompson	Luncheon	202-685-1524
Terry Placek	Training & Education	703-671-7550
Jennifer Miller	Luncheon Liaison & Host	703-607-1268

PDI

Chair: Deb Delmar

Deb Delmar	NCR PDI & PDI Silent Auction	703-593-6667
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Outreach and Publicity

Chair: Wayne Whiten and Jeff Norris

Raquel Kuhfahl	Competition	
Jeff Norris	Community Service	703-602-4729
Dan Olden	Membership	202-533-5183
Rocky Wilber	Photographer	571-372-7190
Michael Monson	Newsletter Editor	703-795-6086
Wayne Whiten	Webmaster	703-797-8831

Audit

Chair: David Zavada, dzavada@kearneyco.com / 703-931-5600

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