



# AMERICAN SOCIETY OF MILITARY COMPTROLLERS

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

**March 2019**

## Washington Chapter



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## President's Message

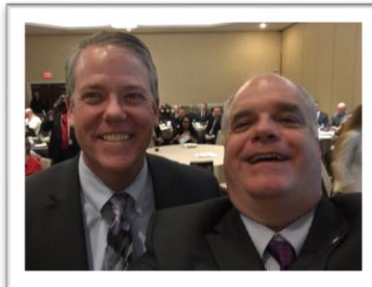
*Dr. Robin Farley*



It's awards season for DoD's financial managers. As I write this I am finishing up my scoring of the 2018 ASMC National PDI Large Team Achievement Awards. Going through all of these nominations is actually an enjoyable part of my job as it gives me an opportunity to see what the wider ASMC community is doing to improve financial management across the Department of Defense and the US Coast Guard.

The National and the Washington Chapter Achievement Awards provide us the chance to recognize truly deserving individuals who have proven themselves essential financial managers for the defense financial management community. Every year I am astounded by the quality of nominations we receive, as these individuals and teams epitomize the talent, ingenuity, and resilience of our financial management workforce. At the Washington Mini-PDI we will recognize 29 people in eight categories for their outstanding contributions. It will be my honor and privilege to present the FY18 awards to teams and individuals who share the distinction of being the best in their respective organizations.

Speaking of the Washington Chapter Mini-PDI, I am looking forward to seeing so many of you at this year's event at the Reagan Center in downtown DC. Even were it not for this mammoth annual event I can say that the Washington Chapter is thriving. We're seeing a steady uptick in attendance at our (mostly) monthly luncheon meetings. Thanks to our guest speakers we are all gaining tremendous insights about every aspect of the Planning, Programming, Budgeting and Execution (PPBE) processes. We have learned how taking Internal Controls and risk management seriously is really helping improve operations at the US Coast Guard and United States Marine Corps. The Washington Chapter's incoming President, Ms. Leslie Ferguson explained what it's like to stand up a whole new organization inside a Service Headquarters. Last month, the Assistant Secretary of the Navy (Financial Management and Comptroller) described his vision for radically transforming financial management across the Department of the Navy.



These luncheon meetings have always been a great opportunity to meet members of the diverse and talented community of financial managers in the DC area. We are working hard to deliver high quality content at an easy to reach venue (two blocks from the metro, walking distance from lots of Crystal City and Pentagon offices). The food is great, the people are interesting and the topics we discuss run the range of the PPBE process.

If you haven't come lately, I encourage you to join us at the next opportunity on 18 April 2019 at the Crystal City Westin. Our monthly luncheon is on the third Thursday of every month, put it on your calendar.



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### Upcoming Events

Date	Upcoming Events / Sponsor / Speaker / CPEs	Location
14 Mar 19	<a href="#">NCR PDI</a> [no monthly meeting] / 7 CPE / CET possible	Reagan Bldg, Washington DC 0630-1700 hrs
11 Apr 19	Free Training - Mini-Course ( <a href="#">FML 4451</a> ) Advanced Leadership Skills and Techniques (2.5 CPEs)	Management Concepts, 919 18th Street NW, Suite 800 Washington, DC 20006
18 Apr 19	ASMC Chapter Luncheon Meeting / USAF / Ms Carolyn Gleason / 1 CPE	The Westin, Crystal City
16 May 19	ASMC Chapter Luncheon Meeting / Army / TBD / 1 CPE	The Westin, Crystal City
29-31 May 19	<a href="#">National PDI</a> / 21 CPE credits possible	San Antonio, TX
21 Jun 19	ASMC Chapter Luncheon Meeting / Swearing in of officers / 1 CPE	The Westin, Crystal City

### Featured Article

#### *“Virtual Manipulatives”*



Dr. Jennifer Miller

The two words alone seem like a devilish idea; virtual reality is a deceptive creation while manipulative brings to mind the core word with a negative connotation - manipulation. However, virtual manipulatives are actually rather positive in a disruptive sort of way. I recently read a research proposal concerning the application of virtual manipulatives for mathematics achievement. The existing academic literature and practitioner literature seems convincing. In the following, I will work to dispel the negative connotation behind the devilish word duo, explain where you can find virtual manipulatives in active use, and offer some of my brainstorm ideas about the additional applications that await virtual manipulatives.

To begin, the phrase “virtual manipulatives” may be foreign to you. It was to me. Then, I learned it is a newer technology available in Java or Flash apps, and I have probably succumb to virtual manipulative use in the last few decades. Key positives about virtual manipulatives include efficiency in classroom instruction, modeling of math concepts, and research supported evidence students understand better from using virtual manipulatives. The research is increasing by the month too. In reflection of my teacher assistant days, this makes sense! Students in K-12 levels exuded a completely different attitude and tone about instruction when students could interact with material and break from the mundane, beaten paths of teaching approaches. Petting animals on a farm field trip, listening to enthusiastic narrators orate historical events, and completing puzzles to solve equations I liken the idea to having mere paper and pencil to attack math problems the *old school*, most basic way versus a mouse, keyboard, 3-D visual aid combined attack. Additional observations in the few decades of virtual manipulative use include language challenged learners benefitting from virtual manipulatives in studies. How often have you played Pictionary or visited a country with a different language causing you to work with shapes, motions, and concepts? It is a very similar idea as virtual manipulatives aid in communicating challenging content often embedded with numbers. - *continued next page*



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**Continued.** So where can we find virtual manipulatives in action? First, I have to share that the National Library of Virtual Manipulatives is a great place to observe the extent of virtual manipulatives in mathematics as it spans number and operations, algebra, geometry, measurements, physical education, and data analysis and probability. Utah State University did well to capture quite a realm of Internet-based manipulatives spanning nearly two decades. Of course, other institutions have virtual manipulative offerings too whether for profit or not for profit. Virtual manipulatives exist in K-12 school classrooms, colleges, other academic organizations, workplaces, and even games. In this list it is easy to conclude virtual manipulatives generously lend itself to the academic environment. A quick Google search results in most top news hits indicating virtual manipulatives are all the rage in mathematics – Smartphone apps, computer and video games, tablets and more. With all of these instances of virtual manipulatives in action, it is challenging to consider what remains. But I think there is more!

Given what I have read and seen of virtual manipulatives, I think the possibilities are endless concerning additional applications of the future. Financial support like grants, scholarships, and generous donations show others contributing to the momentum of virtual manipulative use too. For instance, why couldn't we find virtual manipulatives used to develop robotic process automation? In multiple ways I liken virtual manipulatives to modeling and simulation thereby reducing investment, test, and production costs. Further, I can easily envision virtual manipulatives destined for artificial intelligence creation, implementation, and maintenance. Other applications include the science and engineering fields in K-12 and higher education institutions. Incorporation in vocational schools, camps, and workshops is likely too. One seemingly extreme idea that has taken lift is virtual school or homeschoolers. Finally, alternative outlets for virtual manipulatives could also extend to aesthetician certification and licensure, textile education and work, and agricultural learning. With tuition rates and book costs of schools on the steady rise, virtual manipulatives could be an equalizing force.

To conclude, virtual manipulatives are far from a word pairing designated for devilish deeds. Instead, virtual manipulatives are a disruptive means for academic achievement, particularly in mathematics at this time. Virtual manipulatives have infiltrated mathematics with potential to expand elsewhere. Hopefully, I have contributed to a better understanding about virtual manipulatives' connotation, existence in action, and widened the thinking about where else virtual manipulatives may be applied in the future.

### Author Bio:

*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.*



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### January 2019 Meeting Recap



**Speaker:** *Ms. Leslie Ferguson*

*Assistant Deputy Commandant for Information Resource Management at HQ USMC*

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

**Date:** *17 January 2019*

**Location:** *Westin  
1800 Jefferson Davis Highway  
Arlington, VA 22202*

The January luncheon featured Ms. Leslie Ferguson, the Assistant Deputy Commandant for Information, Resource Management at Headquarters Marine Corps, as the guest speaker. The Deputy Commandant for Information (DC-I) is a newly-created organization, having been established in FY17. The speed of technological changes in the battlespace has sparked the need for military leaders to think differently and transform. Ms. Ferguson outlined the organization's approach as it attempts to bring about what it hopes to be transformational change, the components of which are:

- Innovation – The DC-I must match the increased speed of technological change in order to innovate faster and better than our adversaries.
- Agility – The DC-I must adopt and nurture a “fail-fast” mentality to adapt more fluidly.
- Results for the Warfighter – Adopting the mantra, “Information is Combat Power” and viewing the network as a warfighting system, the DC-I knows all actions must result in a more lethal Marine Corps fighting force.
- Fiscal Stewardship – The DC-I is helping its Civilian Financial Management community to better understand the warfighting community by sending Civilians to the Marine Corps Acculturation Program and allowing them to visit units in the Marine Expeditionary Force. The goal is to help Civilians understand the Marine Corps outside of the DC area and underscore the impact of their financial decisions to warfighters in the field.

As Ms. Ferguson explained, success will depend on how well the DC-I is able to balance agility with fiscal stewardship. For example, funding must be consistent with strategic goals, each dollar spent must add at least a dollar of value to the Marine Corps, and transparency and accountability must be at the heart of all processes and procedures.

The DC-I's path to success will be challenging as it is composed of numerous organizations, all of which had distinct organizational missions, cultures, systems, and procedures. To be successful, Ms. Ferguson believes all of these organizations must be merged together under a shared vision and value set. As part of the leadership team, Ms. Ferguson is helping to develop strategic communication plans, outlining the urgent and compelling problem the team will solve, and working to build trust throughout the organization. Ms. Ferguson is confident that the DC-I will achieve all of these objectives and more by the FY2025 deadline.

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### February 2019 Meeting Recap



**Speaker:** *Honorable Thomas W. Harker*

*Assistant Secretary of the Navy (Financial Management and Comptroller)*

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

**Date:** *Thursday, 21 February 2019*

**Location:** *Westin  
1800 Jefferson Davis Highway  
Arlington, VA 22202*

**Mr. Thomas Harker**, Assistant Secretary of the Navy (Financial Management and Comptroller) communicated the challenges the Navy experienced as FY18 marked the first year where the Department of the Navy (DoN) underwent a full financial statement audit. The audit did reveal numerous material weaknesses in internal controls, which was expected, but also underlined areas where the DoN needs to improve operationally. In order to achieve auditability, Mr. Harker has outlined four objectives to meet his goal; audit, budget reform, consolidation of systems, and IT general controls.

#### **Primary Goal – Audit Inventory and OM&S**

*“The DoN’s processes, controls, and systems are non-standardized and balkanized”*

Standardize the processes for the receipt, issuance, disposal, and re-baseline of inventory counts. Establish processes that can accurately and properly track, record, and value the items.

#### **Real Property**

*“DoN is unable to properly account for real property assets”*

To achieve this objective, the Navy intends on conducting a complete inventory of all real property assets, while concurrently establishing processes that will allow for better tracking, recording, and valuation of those assets.

#### **Financial Reporting**

*“The DoN’s systems are not integrated and cannot track dollars from point of origin through execution”*

Correct logic within the general ledgers which would allow for the elimination of manual adjustments to the financial reports. Reduce data calls by capturing all data in one system, and stop the numerous handoffs of financial information.

#### **FBwT Reconciliation**

*“DoN does not know its cash balance with Treasury”*

In order to meet this objective, the DoN has to institute a multitude of changes to include; consolidating accounting systems, move towards Treasury Direct Disbursing, ensure payments and collections are recording properly and timely in the accounting system, and implement daily reconciliation processes.

***Continued next page.***



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### February 2019 Meeting Recap



**Continued.**

#### Primary Goal – Budget Reform

##### Budgetary Reform

*“Spending dollars in a decentralized manner through reimbursable agreements (internal to Navy and other government agencies) results in loss of visibility of resources”*

This requires a change to the IPAC process so that the buyer vice the seller initiates the payment. Reduce reimbursables by realigning the funds to the point of execution and consolidate co-located comptrollers. All of which will improve transparency of funds across the DoN.

#### Primary Goal – Consolidation of Systems

##### Business System Consolidation

*“The DoN is riddled with complex & non-standard business processes, non-compliance with data standards, and lack of interoperability between systems”*

Currently the Navy is operating in an environment of nine general ledger accounting systems. Mr. Harker’s plan includes the consolidation of these systems into two Navy ERP and SABRS in the interim with the long term goal of migrating everything into the Navy ERP.

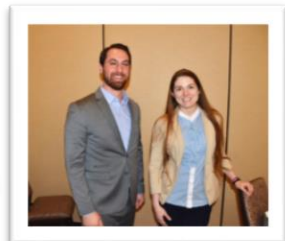
##### IT General Controls

*“The DoN has very poor controls over its IT systems”*

To accomplish this objective, the plan is to implement tighter audit requirements when developing system changes and through the acquisition process. Increase and central oversight over IT controls, and continue to retire legacy systems into modern systems.

Mr. Harker did state the situation may seem grim now but through the implementation of this plan and objectives the Navy is moving in the right direction, eliminating material weaknesses, establishing standardized processes which will ultimately result in a clean audit opinion.

Mr. Harker ended with a Q&A session. There was active participation from the audience and based on feedback received he was a “hit” with the group.



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### April 2019 Meeting



**Speaker:** *Ms. Carolyn Gleason*

*Deputy for Budget, Office of the Assistant Secretary of the Air Force for Financial Management and Comptroller*

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

**Date:** *Thursday, 18 April 2019*

**Location:** *Westin  
1800 Jefferson Davis Highway  
Arlington, VA 22202*

Ms. Carolyn M. Gleason, a member of the Senior Executive Service, is the Deputy for Budget, Office of the Assistant Secretary of the Air Force for Financial Management and Comptroller, Headquarters United States Air Force, Washington, D.C. She is responsible for planning and directing Air Force budget formulation and execution of appropriations totaling more than \$160 billion annually. Ms. Gleason leads a staff of civilian and military financial managers who develop, defend and execute funding that supports military operations and Air Force priorities at the direction of Congress, the Secretary of Defense and the Secretary of the Air Force.

Ms. Gleason began her career in 1986 at Wright-Patterson Air Force Base as a financial management trainee at the Aeronautical Systems Center. During her career, she has managed both appropriated dollars and revolving funds. She has served at base level, in several program offices, on both product and logistics center staffs and at Headquarters U.S. Air Force. She assumed her current position in July 2015.

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### 2019 ASMC National Capital Region PDI

*Who Dares Wins*



**Our 2019 ASMC National Capital Region PDI is a partnership across key ASMC Washington metropolitan area chapters** – to optimize our DoD enterprise education and learning, dialogue, networking, as well as enhance our fund-raising for charities and scholarships.

Last year our event sold out, with over 1,500 government and industry professionals attending this worthwhile conference to interact, share insights, and help advance critical business outcomes needed for our warfighters. The DoD Financial Management triumvirate – military, civilian, and contractor professionals – has been challenged by DoD leadership to cut spending, smartly modernize, accelerate audit, and enhance professional advancement. We must embrace the real change -- essential to reform our business environment faster, cheaper, and with less risk -- in order to achieve operating effectiveness, auditability, and reprogram critical funds for national security.

**The theme for the 2019 ASMC National Capital Region PDI is: “*Who Dares Wins*”**

We hope you will be joining us on Thursday March 14, 2019 at the Ronald Reagan Center in Washington D.C. for a terrific day of learning, dialogue, collaboration, networking, and certification [7 CPEs]. There is no cost for our government ASMC members to ensure attendance.

The DoD Financial Management triumvirate – military, civilian, and contractor professionals – has been challenged and funded by DoD Leaders since 2001 to effectively transform legacy operations, achieve audit, and enhance professional advancement. We have prepared long and hard. 2019 is our time to dare - cast aside conservatism, apprehension, and the status quo for real change - to achieve transformational outcomes and repurpose scarce funds to the fight.

**Self-Certification Form** – After the conclusion of the Regional PDI, please log-in to self-certify your CPEs at <http://www.washington-asmcnationalcapitalregionpdi.org>



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### Training & Education



**The ASMC Washington Chapter is sponsoring the following mini-course at no cost to our members.**

**New Mini-Course Title:** “Advanced Leadership Skills and Techniques” (Mini Course Number 4451)

**Mini-Course Date / Length:** Thursday, 11 April 2019; 2.5 hours

**Registration Deadline:** 29 March 2019

**Two Sessions Available:** 0830 – 1130; 1230-1530

**Mini-Course Description:** This mini-course examines key leadership concepts that address leading change and leading people – two important roles for today’s DoD financial managers. The session explores the differences between leadership and management, best practices for change management, ethics and value-based leadership, and the role of creativity in leading change and leading people.

**DoD Certification Level 3**

**Competency:** Developing Others – 2.5 hours (PL3)

**Location:** Management Concepts Washington DC Training Center  
919 18<sup>th</sup> Street NW, Suite 800, Washington DC  
Across the street from the Farragut West Metro Station

**To register, visit:**

**[Learn.ManagementConcepts.com/ASMC](http://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

**PDI 2019 Registration is now open!**  
**Register [here!](#)**

The National Professional Development Institute (PDI) is the premier training event of the American Society of Military Comptrollers (ASMC), and will take place on **May 29-May 31 in San Antonio, TX** (with Pre-PDI May 27-28). Defense financial managers in the public and private sectors will converge for the three-day event to enhance their resource management knowledge and skills, as well as share best practices toward meeting the complex challenges of today's fiscal environment.



## REFLECTING THE MISSION

SAN ANTONIO  
MAY 29-31



The PDI 2019 program will include general and Service Day sessions, mini-courses, and workshops, focusing on defense financial management competency areas. Speakers will discuss current issues in DoD and US Coast Guard financial management operations. The Mini-courses will provide DoD participants the opportunity to obtain direct credit toward meeting certain DoD FM Certification requirements at Levels 2 and 3 of the program.

Beyond the 21 CPE credits available to attendees, the PDI provides a valuable forum for participants from Service HQs, major commands, and installation level (as well as from combatant commands and defense agencies) to collaborate with leadership, peers, vendors, and clients. This event also showcases individuals and teams who have been recognized by ASMC for their excellent contributions to the field of defense financial management.

Registration for [PDI 2019](#) is now open!

Payment is required at the time of registration so please be sure you have obtained authorized funding and understand your organization's regulations for payment. Early bird registration for ASMC members is \$595 (same as last year). Please note the registration rate changes at 11:59 pm EST on 1 May to \$695 for ASMC members.



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### ASMC National News



### American Society of Military Comptrollers

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PDI 2018 DENVER MAY 30 - JUNE 1

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

ACHIEVING PEAK PERFORMANCE

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



### EDFMT at Army War College, Carlisle, PA 18-22 March

The Enhanced Defense Financial Management Training Course (EDFMT) 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](mailto:amanda.alter@graduateschool.edu)

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

Contact ASMC with questions at [CDFMtraining@asmconline.org](mailto:CDFMtraining@asmconline.org)

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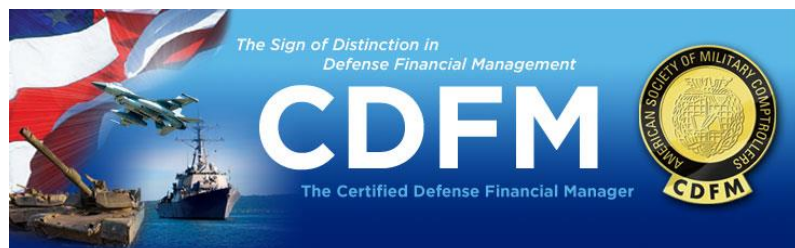


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ASMC offers the Certified Defense Financial Manager (CDFM) educational program and certification designation to those persons desiring to demonstrate proficiency in the core aspects of Defense Financial Management.



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

## Congratulations to our newest CDFMs!

Patrick Algieri  
Steven Berkheimer  
Kimberly Bryant  
Kathryn Buckland  
Jenna Burneskis  
La Sonya Burroughs  
Stacey Carroll  
Brandon Conner  
Belinda Dukes  
Sarah George

Justin Gordon  
David Harvey  
Heather Hughes  
Ahmad "Fahad" Khawaja  
Christopher Kim  
Stephane Koloko  
Xiao Leung  
David McCaskill  
Raymond Miles  
Jason Nemeth

Thien Nguyen  
Terrence Paris  
Kyla Phillips  
Jerry Russell  
Steven Thompson  
Adam Wolken  
Sehir Yahya

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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# AMERICAN SOCIETY OF MILITARY COMPTROLLERS

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

March 2019

## Washington Chapter



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[postmaster@Washington-asmc.org](mailto:postmaster@Washington-asmc.org)  
703-602-8213

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703-695-8094

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**Corporate/Retiree Secretary** Ms. Rita Finney, 301-938-8198

Chapter Leadership Email: [postmaster@Washington-asmc.org](mailto:postmaster@Washington-asmc.org)



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