



UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

DEC 03 2017

COMPTROLLER

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DIRECTORS OF THE DEFENSE AGENCIES
DIRECTORS OF THE DOD FIELD AGENCIES

SUBJECT: Waiver for 2018 American Society of Military Comptrollers' Professional
Development Institute

I have reviewed the plans for the 2018 Professional Development Institute (PDI) scheduled for May 30 – June 1, 2018 in Denver, Colorado. This training event, which is held in a different U.S. city around the country each year in order to be more available to personnel at Department of Defense (DoD) bases and installations, is sponsored by the American Society of Military Comptrollers (ASMC). The event will provide targeted training applicable to certification requirements of the DoD Financial Management Certification Program (DFMCP). This program, under authority granted in the FY 2012 National Defense Authorization Act, directly supports the auditability goals that are a high priority for the Department. Additionally, the event provides Continuing Education and Training (CET) credits required by DoD Financial Managers who already hold professional certifications.

This annual event is large by design so that it is cost effective to send high-level speakers and instructors. In conducting my review, I took into account the professional development and information sharing opportunities offered by the PDI.

- The PDI will offer six general sessions and approximately 80 breakout workshops including subjects such as budget formulation and execution, accounting, cost management, analytics and decision-support, organizational performance improvement, audit, financial systems, risk management, leadership, and ethics.
- Participants will have the opportunity to obtain 21 CET credits, all of which meet National Association of State Boards of Accountancy standards and support efforts to obtain and maintain certifications, an important part of the DFMCP.
- The PDI will provide financial management and leadership workshops which will provide DFMCP-certified participants CET credits to maintain their certification. Additionally, 30% of the instruction will consist of OUSD(C)-approved mini-courses



which are aligned to the DFMCP at Levels 2 and 3 and provide direct credit toward meeting initial DFMCP requirements. This includes mini-courses focused on competency areas which are more effectively taught in classroom settings enabling instructor-to-student interaction.

- As the Department prepares for audit of its financial statements, the PDI will include several workshops focused on the subject of audit readiness and internal controls over financial reporting. Similarly, PDI workshops will drive a focus on cost management as part of the organization culture for business-like operations.
- Because this is a once-a-year event, senior leaders in the Defense FM community attend and address participants on Service Day, emphasizing current status, key issues, trends, and direction of financial management operations. The OUSD(C) will provide several senior level speakers to address issues, major requirements and status of key financial management topics. These sessions also provide senior leaders the opportunity to assess the level of understanding and commitment to ongoing actions to further strengthen financial management operations and effectiveness.
- Key sessions at the conference will be digitally recorded and made available at the ASMC web site. In this way, the conference sessions become widely-available to many thousands of personnel to earn additional CET credits.
- Consistent with current guidance, the PDI has limited social events. All social events are held after working hours.

Based on these facts, I believe there is a compelling purpose for attending this event – specifically legally required professional development including training related to audit readiness goals. I am satisfied that the need for a large event, which makes it cost effective to offer extensive training involving high-level speakers and instructors, creates exceptional circumstances that justify spending in excess of \$500,000 for attendance. My review also shows that expenses have been limited to the levels required to carry out the mission.

I therefore grant a waiver for this event to proceed in accordance with the May 11, 2012, Office of Management and Budget memorandum, as amended, “Promoting Efficient Spending to Support Agency Operations” and the June 26, 2016, Deputy Chief Management Officer memorandum guidance, “Department of Defense Conference Guidance, Version 4.0.”

During tight budget times, we must ensure prudent use of government funds while cultivating an environment for the on-going professional development of our workforce.



David Norquist