

THE IMPACT OF THE MANDATED DEPARTMENT OF DEFENSE
FINANCIAL MANAGEMENT CERTIFICATION PROGRAM
ON ITS WORKFORCE

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CHAPTER 1

INTRODUCTION

In 1990, the United States (U.S.) Congress mandated financial management reform by enacting the Chief Financial Officer's (CFO) Act, which was signed into law by President George Bush on November 15, 1990. The CFO Act has become the most comprehensive and far-reaching financial management improvement legislation since the Budget and Accounting Procedures Act of 1950 was passed over 65 years ago (United States General Accounting Office, 1991).

There were several reasons why Congress created and enacted the CFO Act, including the following (United States Congress, 1991):

1. Billions of dollars were being lost each year through fraud, waste, and mismanagement among the hundreds of programs in the Federal Government; and these losses could be significantly decreased by improved central coordination of internal controls and financial accounting.
2. The Federal Government was in desperate need of fundamental reform in financial management requirements and practices as the existing financial management systems were obsolete and inefficient, and did not provide consistent, reliable, and timely information

3. The existing financial reporting practices of the Federal Government did not accurately disclose the current and probable future cost of operating and investment decisions, did not permit adequate comparison of actual costs among government agencies, and did not provide timely information required for efficient program management.

Over the past 25 years, the CFO Act has played a pivotal role in improving financial accountability and transparency across the Federal Government; as well as improving the financial management of government funded programs.

The 2005 Financial Improvement and Audit Readiness (FIAR), as an additional legislative resource; the U.S. Department of Defense (DoD) continually strives to improve their own management processes, internal controls and audit readiness.

Statement of the Problem

The National Defense Authorization Act (NDAA) for Fiscal Year 2012 provided the Secretary of Defense with the authority to propose professional certification and credentialing standards for the financial management workforce employed in the U.S. federal government (DoD Financial Management Certification Program Handbook, 2014). Before 2012, the DoD did not possess a framework to guide financial management personnel through much needed training and development initiatives such as audit readiness, decision support, career development and leadership.

The Secretary of Defense believed the DoD had a highly skilled workforce, capable of managing billions of dollars each year; a standardized professional certification would ensure that DoD personnel would be more efficiently trained and better equipped to support the warfighter in the future (DoD Financial Management Certification Handbook, 2014). As a result of the NDAA, a DoD mandated financial management professional certification program was established for both military and civilian employees. For the first time in its existence, the DoD

would have a standardized training program for their financial management (FM) employees; encouraging them to participate in professional development and continuous learning. Unlike a test-based certification, this new financial management professional certification program would be based on completing prescribed courses in specific capabilities of financial management and leadership. All DoD FM employees would now progress, professionally, depending on the completion of courses and the competencies associated with their FM employment positions (DoD FM Certification Handbook, 2014).

A senior working group was tasked to identify the necessary competencies for the FM employees; and these competencies would be the building blocks for the DoD certification program. The competencies are referred to as the knowledge, skills and abilities (KSAs) that DoD FM employees need to perform their position description proficiently and successfully (Scheiner, 2016).

As of 2016, the DoD FM certification program has been implemented for three years; however, there is no published data or information confirming that the FM certification program has, in fact, established a standard body of knowledge to guide DoD FM professional development, provided a mechanism to ensure appropriate training and development in areas such as audit readiness, fiscal accountability, ethics, and decision support, and helped FM employees with career broadening and leadership development.

Purpose of the Study

The purpose of this research study was to investigate the effectiveness of the FM Certification Program on DoD financial management employees. The FM certification program was designed and implemented to increase the expertise and effectiveness of the FM workforce

through the completion of course and competencies, primarily focused in the areas of audit readiness and decision support. In addition, the study will examine the validity of the FM certification program and its level(s) of appropriateness for the FM DoD workforce.

Research Questions

The researcher has developed the following research questions to align with the intent of this national research study:

1. Has the implementation of the mandated DoD Financial Management Certification Program successfully provided a standardized mechanism to ensure appropriate professional training for the financial management workforce?
2. Has the implementation of the mandated DoD Financial Management Certification Program fostered a more productive and viable financial management workforce by enhancing opportunities for leadership and training development?
3. Has the implementation of the mandated DoD Financial Management Certification Program improved the ability of the financial management workforce to identify and interpret funding propriety issues?

Significance of the Study

In the book, *Question behind the Question*, Miller (2004) states that personal accountability within the workplace has resulted in blame, complacency, and procrastination. The FM certification program was designed to foster the professional accountability of each FM employee. Instead of blaming their co-workers for their shortfalls, all FM employees will be challenged to solve their own problems within the DoD workplace environment. Members of the FM workforce are mandated to participate in the certification program and must successfully complete all certification requirements as a condition of employment. All DoD FM personnel must obtain their appropriate certification level regarding their employment position within two years after initial assignment.

This national research study will be significant because it will provide insight and information regarding the perceived effectiveness of the DoD FM certification program; indicating how successful the FM certification program has been to the DoD employees mandated to complete the certification program as a condition of employment. This information obtained by the DoD financial management employees will provide a valuable resource regarding changes or revisions that may need to be made to the certification program in order to achieve and maintain a more productive and viable financial management workforce.

Limitations

This study will be limited to the DoD financial management employees attending the National Professional Development Institute (PDI) for American Society of Military Comptrollers (ASMC). In addition, the data gathered by the researcher will be limited by the actual number of DoD employees that volunteer to complete the research questionnaire while attending the institute. The research study assumed that the participating DoD employees, both military and civilian, would answer the questionnaire honestly and without any influence, actual or perceived. In addition, this research study assumed that the participating employees would answer all questions to the best of their knowledge.

Abbreviation of Terms

A2	Approver Level 2
C2C	Course-to-Competency
CA	Component administrator
CCA	Component certification authority
CET	continuing education and training
CEU	continuing education units
CLDF&C	DoD Civilian Leader Development Framework and Continuum
CPE	continuing professional education

DACM	Director, Acquisition Career Management
DAU	Defense Acquisition University
DAWIA	Defense Acquisition Workforce Improvement Act
DCAA	Defense Contract Audit Agency
DFAS	Defense Finance and Accounting Service
DFMCP	DoD Financial Management Certification Program
DISA	Defense Information Systems Agency
DLA	Defense Logistics Agency
DoDD	DoD Directive
DoDI	DoD Instruction
FM	financial management
FM CFCM	FM Component Functional Community Manager
FM CIWG	Financial Management Component Integrators Working Group
FM OFCM	FM OSD Functional Community Manager
IDP	individual development plan
HR	human resources
LMS	learning management system
LO	learning objective
MFR	memorandum for record
NG	National Guard
PD	position description
PDS	personnel data system
PL	proficiency level
PPBE	Planning, Programming, Budgeting, and Execution
RC	Reserve Component
ODNI/CFO	Office of the Director of National Intelligence's Chief Financial Officer
OUSD(C)/CFO	Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense
OUSD(I)	Office of the Under Secretary of Defense for Intelligence
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense
USD(I)	Under Secretary of Defense for Intelligence
USD(P&R)	Under Secretary of Defense for Personnel and Readiness

Definition of Terms

Achievement. The completion of the required course hours necessary to satisfy an FM or leadership competency at a specific certification level.

Active course. A course currently available for FM members to complete.

Audit readiness. To ensure financial information most often used by DoD decision makers is accurate, reliable, and relevant, and DoD entities are ready to be audited.

Certification Program Senior FM Leadership Group. A group of the DoD senior FM leaders chaired by the USD(C)/CFO, who oversees the operation of the Certification Program.

CET. Education and training required by FM members to maintain professional credentials and to improve their financial management proficiency and skills (1 CET = 60 minutes of training).

CEU. Unit of credit equal to 10 hours of course contact time in an accredited program designed for professionals with certificates or licenses to practice various professions. Professionals are required to participate in continuing education programs for a certain number of hours every year in order to keep their certifications current.

Competency. A combination of knowledge, skills, abilities, and behaviors an individual needs to successfully perform work roles or occupational functions.

Competency's Proficiency Levels:

Proficiency Level 5: Applies the competency in exceptionally difficult situations; serves as key resource and advises others.

Proficiency Level 4: Applies the competency in considerably difficult situations; requires little or no guidance.

Proficiency Level 3: Applies the competency in difficult situations; requires occasional guidance.

Proficiency Level 2: Applies the competency in somewhat difficult situations; requires frequent guidance.

Proficiency Level 1: Applies the competency in the simplest situations; requires close and extensive guidance.

Course. A structured learning event having at least one course objective and an agenda, or an outline including a syllabus.

Course-based certification. Certification based on successful completion of courses, in lieu of certification based on passing a test.

Course types:

Type 1: Inactive DoD FM and Leadership courses.

Type 2: Federal Government non-DoD FM and Leadership courses (active and inactive)

Type 3: Academic FM and Leadership courses (active and inactive)

Type 4: Commercial FM and Leadership courses (active and inactive)

CPE. One CPE credit hour is earned from 50 minutes of course contact time in an approved program of learning. CPE is a set of activities that enables workers to maintain and improve their professional competence.

Current course. Active DoD course currently available for FM members to complete.

Developmental assignment. An assignment of at least 3-months that is different from the principal duties performed in previous assignments. A developmental assignment is generally considered work that is outside the member's current primary track, including previous work in another track or acquisition FM experience. Additionally, work within the same track accomplished at a different organizational level (e.g., budgetary work accomplished at the base or unit level and budgetary work at a major command or headquarters level). DoD components have the discretion to determine what qualifies as a developmental assignment.

Documentation. Third-party documentation is provided by an independent party that substantiates completion of a course or program.

FM Certification. Successful achievement of FM Certification requirements, as formally approved and documented by the CCA.

FM Certification alternate track. A subject (accounting, auditing, budget, finance, payroll (military or civilian), or commercial pay) that is different from a member's primary track.

FM Certification primary track. A subject (accounting, auditing, budget, finance, payroll (military or civilian), or commercial pay) selected by a member when first entering the Certification Program.

FM Certification Level 1. Level 1 requires a basic understanding of theoretical financial management knowledge, which is generally acquired through experience. Work involves standard, repetitive tasks and activities with established procedures and guidance or the application of conventional practices to treat a variety of problems in financial management.

FM Certification Level 2. Level 2 requires the application of comprehensive financial management knowledge and technical proficiency combined with a broad knowledge of professional concepts, policies, and principles. Work also involves expanding skills, knowledge, and leadership abilities of high-potential personnel.

FM Certification Level 3. Level 3 requires mastery of financial management concepts, theories, and programs. Work also requires integration of major functions and coordination of plans that significantly impact mission performance or support to the warfighter. Work may require confronting the unknown, facing situations with little or no precedent, and originating new concepts or imaginative approaches without guidance from others.

FM CFCM Advisory Board. A group of FM CFCMs from DoD components with larger FM population who are consulted on time-sensitive actions and requirements of the Certification Program.

FM CFCM. Senior functional leader, responsible for supporting the execution of Civilian Strategic Human Capital Planning and the FM Certification Program in the respective DoD Component career field by working with OSD and command leadership, manpower representatives, FM OFCM, and HR consultants.

FM CFCM Working Group. Oversees the execution of the Certification Program at the DoD Component level and advises the FM CFCM Advisory Board and the DoD FM OFCM on workforce and program issues.

FM community. The DoD civilian employees and military members who perform, supervise, or manage work of a fiscal, accounting, auditing, cost, or budgetary nature.

FM OFCM. Senior functional leader at the OSD level, responsible for working with the DoD Components to monitor and track the implementation of the Civilian Strategic Human Capital Plan by working with the Program Office, OSD, and command leadership, manpower representatives, CFCMs, and HR professionals. The FM OFCM manages the FM Certification Program for the USD(C)/CFO.

FM positions. Positions or a group of positions (including civilian and military positions) that perform, supervise, or manage work of a fiscal, financial management, accounting, auditing, cost, or budgetary nature, or that require the performance of financial management-related work.

FM work experience. Serving in position for which the majority of the work is performing, supervising, or managing work of a fiscal, financial management, accounting, auditing, cost, or budgetary nature.

FM workforce. Includes all DoD military in financial management occupational specialties and civilian personnel. DoD civilians that perform financial management can be included in the FM workforce if designated by their DoD Component.

IDP. An IDP is a tool to assist employees in career and personal development. Its primary purpose is to help employees reach short and long-term career goals, as well as improve current job performance.

Inactive course. A course no longer available for FM members to complete.

Joint manning document. A DoD personnel authorization document that contains multi-Service personnel, approved by the Chairman of the Joint Chiefs of Staff and managed by the Joint Staff/J-1.

Parameters. A list of LO-like statements, which can be compared to course LO or proficiency level combinations and are used in the C2C alignment process.

Start date. The date the FM member is notified that his or her position is designated with a Certification Program Certification Lev

CHAPTER II

REVIEW OF THE LITERATURE

A review of the literature on the mandated FM Certification program involved: 1) understanding the background of the mandated financial program, 2) determining the need for a certification program in the FM Career Field, and 3) evaluating previous research or analyses performed on the mandated FM Certification program. According to Rudestam and Newton, the dissertation process is looking into the socialization of the community of scholars and mastering the scholarly processes (Rudestam & Newton, 2001). The type of method used depends on the nature of the specific issue or problem. This research will be a mixed-model because it will combine the thoroughness and precision of quantitative and the depth understanding of qualitative.

Background of the Mandated Financial Management Certification Program

The DoD spending has fluctuated significantly. During peace times, the US government historically spends very little on defense but the spending changes during war time. Defense spending averaged 6.8% of Gross Domestic Product (GDP) during the Reagan years (1981-1989), but steadily declined to 3.5 % of GDP by 2001. Prior to the 1980's, there were sufficient funds available for DoD programs. However, as defense funds began to shrink, the respective budgets had to be more adequately justified and defended by DoD management. As a result,

financial managers had to develop and improve their analytical skills and identify more effective and efficient ways of conducting business. Today, financial managers must be cognizant of annual defense dollars that are spent to supporting the warfighter. The FM certification program is the catalyst to more cost effective and cost efficient spending in the DoD (Chantrill, 2016).

The DoD Financial Improvement Audit Readiness (FIAR) was enacted to ensure auditable financial statements by 2017. In order to reach this goal, significant changes had to occur within the DoD. The Under Secretary of Defense (Comptroller), Robert. Hale, had the vision and foresight to create the FM Certification program. He had served professionally in the FM career field for numerous years and understood the FM professionals need this type of formal certification. The majority of the FM workforce are baby boomers and are quickly reaching retirement age; therefore, it has become extremely important to educate and train the next generation of DoD financial managers who will assume vacant leadership roles due to attrition (DoD FM Certification Handbook, 2014).

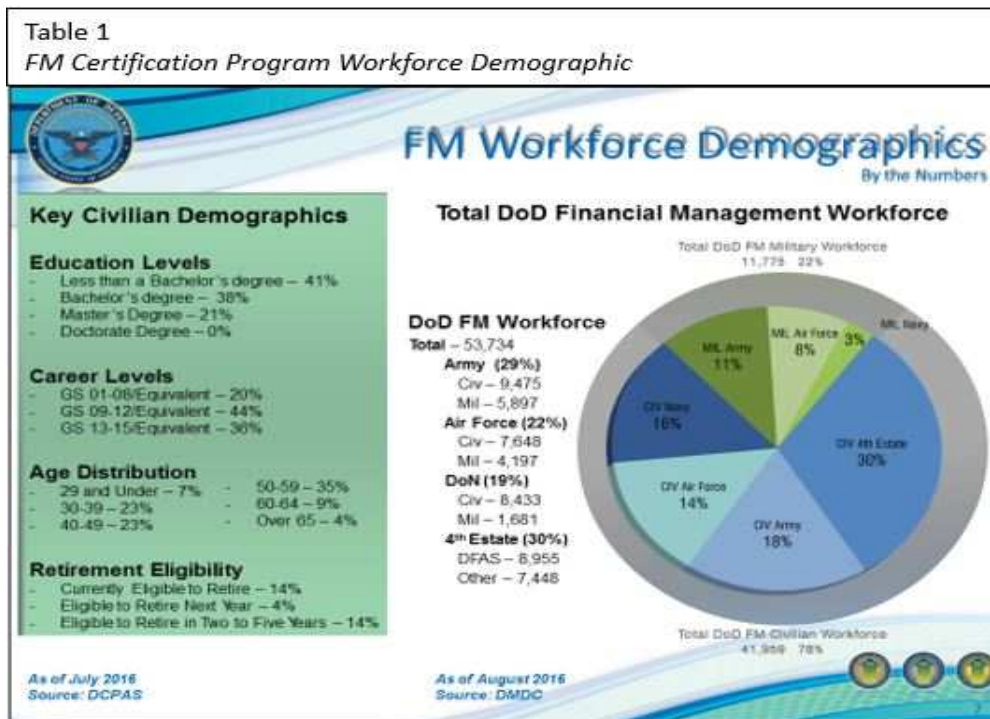



Chart above provided in DoD Financial Update by Ms. Glenda Scheiner, 17 November 16. Total Air Force population is 7,648 Civilians and 4,197 Military personnel. The retirement eligibility levels are concerning, currently eligible (14%), eligible next year (4%), and can retire in two to five years (14%) (Scheiner, 2016).

Ms. Glenda Scheiner, Member of Senior Executive Service (SES) and Director, Human Capital and Resource Management Office of the Under Secretary of Defense (Comptroller), acknowledged that the DoD had sufficient training for their employees but lacked a formal framework to standardize FM training across all departments. In addition, she maintained that increased emphasis on audit readiness and decision support would need to be considered in the standardized training (DoD Certification Program, Scheiner, 2013).

In 2011, Robert Hale, along with his DoD FM leadership team, began creating and implementing the FM Certification Program. Management Structure is shown below (DoD Financial Management Workforce Update (Scheiner, 2016).

Table 2 FM Management Structure	
	FM Functional Community Management Structure <i>Roles and Responsibilities</i>
USD(C)/CFO – Mr. Mike McCord <i>Establishes policy and provides oversight DoD financial management workforce development</i>	
FM OSD Functional Community Manager (OFCM) – Ms. Glenda Scheiner <i>Responsible for working with Component FCMs (CFCMs) to monitor and track implementation of DoD-wide workforce development, including the DoD FM Certification Program</i>	
Senior FM Leadership Group <i>Oversees operation of the DoD-wide financial management workforce (civilian and military) development, including providing oversight of the DoD FM Certification Program; meets bi-annually or at the call of the chair</i> <i>Membership: USD(C)/CFO, Chair; FM OFCM; Assistant Secretaries for FM & Comptroller from the three Military Departments; Director of DCAA & DFAS; a USD(AT&L) representative; others as appropriate</i>	
FM Component Functional Community Managers (CFCM) Advisory Board <i>Provides input and recommendations on FM workforce development (civilian and military) policy and initiatives to the Senior FM Leadership Group; meets quarterly, or as needed</i> <i>Membership: FM OFCM, chair; FM CFCMs of the Military Departments, DCAA, DFAS, DISA, & DLA; Advisory non-voting members include a rep from USD(AT&L); rotational Military Service DACM; rep from OUSD(I)</i>	
FM CFCM Working Group <i>Advises the FM OFCM on FM workforce development and Certification Program issues; meets monthly</i> <i>Membership: FM OFCM, chair; FM CFCMs of the Military Departments and each of the Defense Agencies, and a non-voting rep from USD(AT&L) and USD(I); others as appropriate</i>	
Roles of the OFCM and CFCMs are defined in DoDI 1400.25 vol 250	

This leadership team would be responsible for the oversight of the newly-created certification, as well as provide strategic level guidance for the program. This designated team would be the first of four teams that comprised the governance structure for the FM certification program (DoD FM Certification Handbook, 2014).

The second team associated with the certification program is the DoD FM Component Functional Community Manager (CFCM) Advisory Board that also provides certification oversight by focusing on sensitive policy matters. This team will meet as needed to investigate, resolve, and tackle any certification issues or concerns, as well as present their findings and recommendations to the Senior FM Leadership group (DoD FM Certification Handbook, 2014).

The third team is the DoD FM CFCM Working Group and they execute the day-to-day activities of the certification program and advise the DoD Office of the Secretary of Defense Functional Community Managers (OFCM) on personnel and program concerns. The last team is a governing board. The Chair of the board is the FM OFCM and board members include representatives from various military departments, as well as other non-voting members (DoD FM Certification Handbook, 2014).

The Need for the FM Certification Program in the FM Career Field

The researcher wanted to examine the AF and the effects of the FM certification program on its workforce. According to Ricardo Aguilera, Assistant Secretary of the Air Force (AF), Financial Management and Comptroller (2016):

The need to develop strategic leaders in federal financial management has been a growing concern since passage of the Chief Financial Officer (CFO) Act of 1990.

The future economic climate has given increased urgency to this need. The CFO

Council determined that education was a key ingredient in developing this level of strategic leadership in the federal financial management community” (pp. 1-60).

Given the additional demands on FM employees, they must remain adaptable and compliant within the workplace; as a result, the DoD FM leadership agreed this could be best accomplished and managed through training and education (Aguilera, 2016).

The newly-developed FM certification program established education, training, and experience requirements. This program is intended to meet the auditable financial statements by 2017 which have been mandated by Congress. In addition, as part of the certification program, there will be a step-by-step plan to prepare for the new audit readiness requirements established by Congress. Also, one of the primary objectives of the certification program was to establish a standard knowledge base within the DoD in an effort to enhance leadership skills for all DoD employment services. According to the DoD FM Certification Program Handbook, this was implemented to identify training gaps among employment groups, as well as determine what training needs will need to be developed for future use in the DoD Program (DoD FM Certification handbook, 2014).

Once it is determined what certification level is required for their FM employment position, all DoD employees will have two years to complete the certification requirements. Employees will have the opportunity to assist in determining their certification track which could include accounting, budget, finance, or civilian/military pay (DoD FM Certification Handbook, 2014).

Identification of FM Positions for Certification

Identifying and designating FM positions for certification is critical to the success of the mandated certification program. According to DoDI 1300.26, FM positions are recognized as

civilian or military positions that perform, supervise, or manage the work of accounting, auditing, cost or budgetary nature. Civilian positions with the 5XX Occupational Series are listed below (DoDI 1300.26, 2013).

Table 3 Financial Management Series	
Civilian FM Occupational Series	
0501* Financial Admin & Program	0540 Voucher Examining
0503 Financial Clerical and Assistance	0544 Civilian Pay
0505 Financial Management	0545 Military Pay
0510* Accounting	0560* Budget Analyst
0511* Auditing	0561 Budget Clerical & Assistance
0525 Accounting Technician	0599 Financial Management Student
0530 Cash Processing	*Mission Critical FM Series

The DoD Components determined the certification level of the FM positions based on the difficulty and level of responsibility of the DoD employment position. The graph on the next page provides general direction for the General Schedule (GS) and Commissioned Officers, Warrant Officers and enlisted personnel for all certification levels.

Also included in the FM Certification Program are the Occupational Series of 3XX, Program Manager. These employees are not in the FM Occupational Series of 5XX as defined in the original but have now been included due to their work descriptions. If the 3XX employee performs over 50% Financial Duties in their role as a Program Manager for the Air Force then they will be included in the FM Certification Program.

Table 4
Financial Management Series

Guidance for Designating FM Position Certification Levels																
GS	1/2	3	4	5	6	7	8	9	10	11	12	13	14	15	SES	
OFF							0-1/2	0-1/2	0-2/3	0-3/4	0-4	0-4/5	0-5	0-6	0-7/8/9	
WO								W-1/2	W-2/3	W-3/4	W-4/5	W-5				
ENL	E-1/2/3	E-4/5	E-5/6	E-6/7	E-7/8	E-8	E-8/9	E-8/9	E-8/9	E-8/9	E-8/9					
<small>GS General Schedule OFF Officer WO Warrant Officer ENL Enlisted SES Senior Executive Service</small>																

Level 1 (GS 1-7 and ENL 1-8) includes training in FM Systems (6 hours), Decision Support (4 Hours), and Fundamentals and Operations of your Primary Track (6 hours). The Primary Track depends on your current field or area of emphasis – accounting, budget, finance or civilian/military pay. In addition to the competency-based training, the other required courses for Level 1 is DoD FM 101 which includes 12 web-based modules. There are 46 total course hours needed for Level 1 Certification. Two years of DoD FM professional experience is required for completion of Level 1 certification. In addition to certification completion, the DoD employee must complete 40 hours of required continuous education and training every two years according to the FM Certification criteria. (DoD FM Program Handbook, 2014, pp. 1-28).

Table 5
Level 1 Requirements

CERTIFICATION LEVEL 1 REQUIREMENTS					
FM Competencies	Proficiency Level	Course Hours			
Financial Management Systems	1	6			
Decision Support	1	4			
Fundamentals and Operations of Accounting, or Budget, or Finance, or Military and Civilian Pay (Primary Track)	1	6			
Leadership Competency					
Lead Self Level		6			
DoD FM 101 Course Modules					
12 DoD FM 101 Modules		24			
Total Course Hours		46			
FM Work Experience and Sustainment Training Requirements					
FM Work Experience		2 years in DoD			
Sustainment Training		40 CETs every 2 years			
DoD FM 101 COURSE MODULES					
Introduction to DoD	1	Decision Support	2	Auditing	2
Cost Analysis	2	Finance	2	Accounting	2
Acquisition/Contracting	2	Budget	3	PPBE Process	2
Audit Readiness	3	Ethics	1	Fiscal Law	2

Level 2 certification consists of 8 hours for FM Systems, 8 hours for Decision Support, 10 hours Accounting Analysis or Financial Management Analysis, 10 hours for Budget Formulation, Justification and Presentation or 10 hours Budget Execution, 10 hours Concepts, policies and principles of Primary track, and 6 hours for Fundamentals and Operations of Alternate Track. Other required courses for Level 2 include Audit Readiness, Fiscal Law and Ethics. Lastly, 4 years of FM professional experience is required for certification completion, two of which must be within DoD. After completing Level 2 Certification, DoD Financial Managers are required to complete 60 hours of continuing education (DoD FM Certification Program Handbook, 2014, pp 1-28).

Table 6
Level 2 Requirements

CERTIFICATION LEVEL 2 REQUIREMENTS		
FM Competency	Proficiency Level	Course Hours
Financial Management Systems	3	8
Decision Support	3	8
Accounting Analysis OR Financial Management Analysis	3	10
Budget Formulation, Justification, and Presentation OR Budget Execution	3	10
Concepts, Policies, and Principles of the Primary Track.	3	10
Fundamentals and Operations of Accounting, or Budget, or Finance, or Military and Civilian Pay (alternate track)	1	6
Leadership Competency		
Lead Teams / Projects Level		10
Other Required Courses		
Audit Readiness		3
Fiscal Law		3
Ethics		3
Total Course Hours		71
FM Work Experience and Sustainment Training Requirements		
FM Work Experience	4 total years at least 2 in DoD	
Sustainment Training	60 CETs every 2 years	

Finally, FM Certification Level 3 contains the most comprehensive requirements required for completion. FM Systems require 4 course hours, Decision Support is 10 hours, Accounting Analysis and Financial Management Analysis 12 hours, Budget Formulation, Justification and Presentation and Budget Execution is also 12 course hours, Advanced Financial Management requires 12 hours and concepts, Policies, and Principles of Alternate Track is 10 hours. Similar to the other two levels, Level 3 also requires training in Audit Readiness, Fiscal Law, and Ethics. These training courses will be taught at a higher level of learning than the other two certification levels, since this is the highest level of certification requiring a total of 81 course hours. Eight total years of FM Work Experience is required with at least two years in DoD (DoD FM Certification Program Handbook, 2014).

Table 7
Level 3 Requirements

CERTIFICATION LEVEL 3 REQUIREMENTS		
FM Competency	Proficiency Level	Course Hours
Financial Management Systems	5	4
Decision Support	5	10
Accounting Analysis AND Financial Management Analysis	5	12*
Budget Formulation, Justification, and Presentation AND Budget Execution	5	12*
Advanced Financial Management	5	12
Concepts, Policies, and Principles of the Alternate Track	3	10
* "When an AND statement is used, at least one-third of required course hours must be satisfied in each competency."		
Leadership Competency		
Lead People Level		12
Other Required Courses		
Audit Readiness		3
Fiscal Law		3
Ethics		3
Total Course Hours		81
FM Work Experience; Developmental Assignments and Sustainment Training Requirements		
FM Work Experience	8 total years at least 2 in DoD	
Developmental Assignment	At least one 3-month developmental assignment	
Sustainment Training	80 CETs every 2 years	

The newly-created, and mandated, FM Certification Program supports the continued professional development of the FM workforce (DoDI, 1300.26). Each of the certification levels designates the appropriate requirements for a framework for a standard body of knowledge to include the FM workforce across the DoD. As stated before, there is a condition of employment and FM employees must meet the appropriate certification level for their position within two years after their assignment. The FM workforce includes both civilian and military personnel.

The following charts presented by Ms. Scheiner at the last Financial Management Comptroller Defense Financial Management Course at Maxwell AFB in Alabama, shows the most current status for FM Certifications. Also, the charts illustrate by service as to the number of completions (Scheiner, 2016).



Figure 1. FM Certification Update

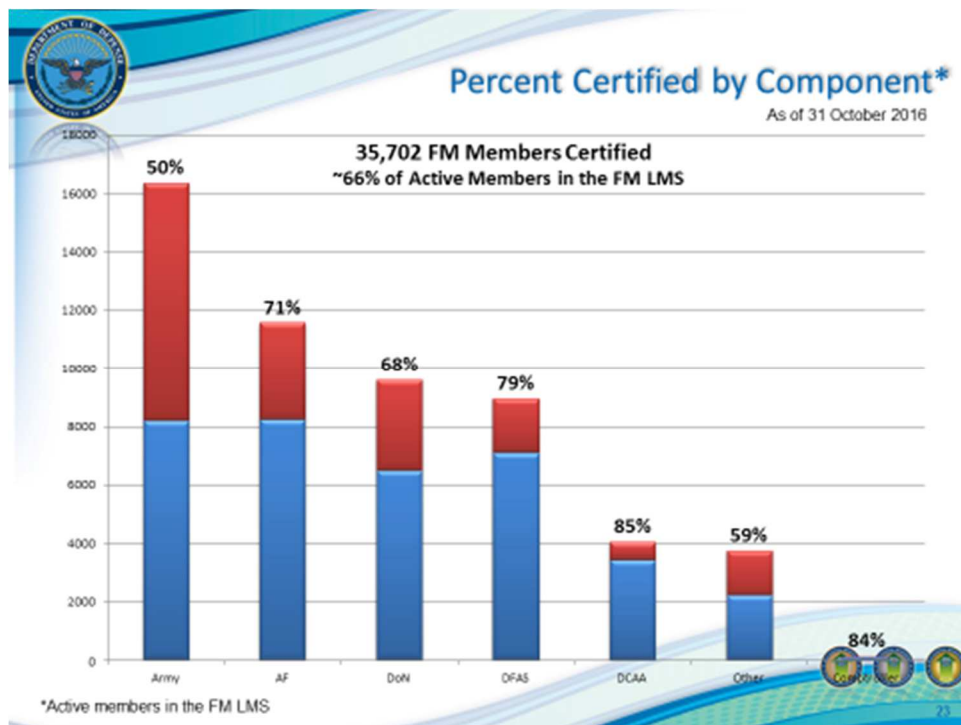


Figure 2. Percent Certified by Component

After completing certification, personnel must then meet the two year Continuing Education Training (CET) requirement (Scheiner, 2016).

**Maintaining Certification:
CET Requirements**

Maintain your DFMCP by accruing a certain number of Continuing Education and Training (CET) credits every two years.

The number of CETs required is based on your level:

- FM Certification Level 1 – 40 CETs
- FM Certification Level 2 – 60 CETs
- FM Certification Level 3 – 80 CETs

CETs must be recorded in the FM LMS – see the User Guide section on FM Online for step-by-step instructions.

DoD FM Certification Program... Making a Good Workforce Better!

Figure 3. CET Requirements

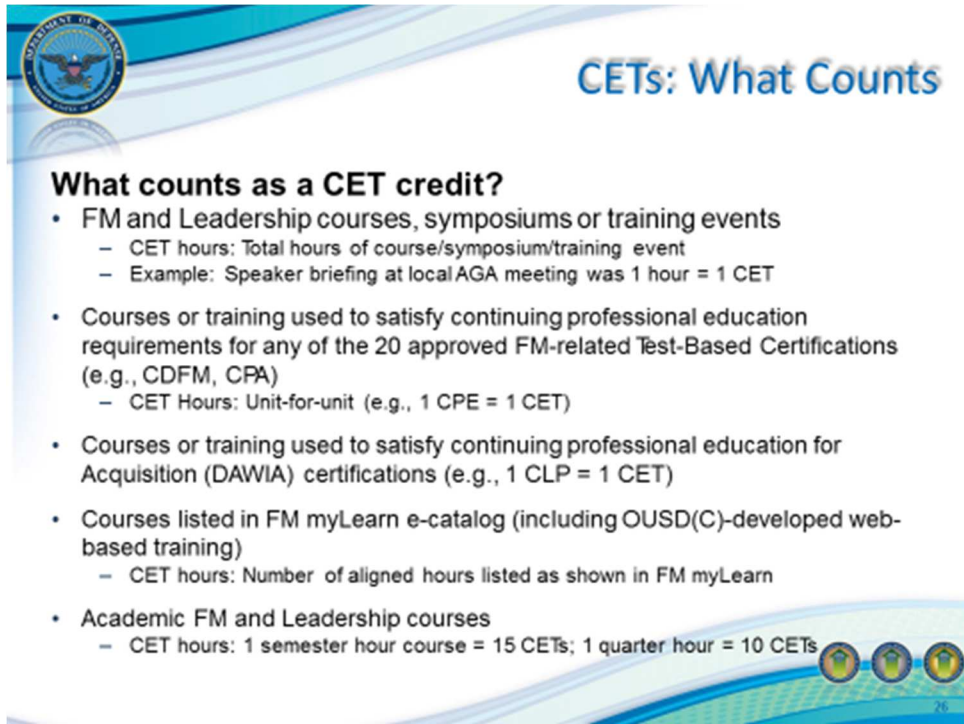


Figure 4. CETs: What Counts

Evaluating previous research/analysis performed on the FM Certification Program

In the review of literature regarding the mandated FM Certification program, an article was published in the Armed Forces Comptroller Magazine that outlined the six keys to success in FM Certification. The first key was knowledge. In addition, the author identified three phases within the first key: (1) alignment of learning and academics, (2) learning about the Learning Management System (LMS), and (3) compiling all the certificates for the FM packages. Another interesting fact in the article was that FM employees had embraced the concept of “Pay it Forward” and, in turn, assisted their FM co-workers in completing their certification requirements (Barnes, 2016).

According to the article, the second key to success in FM Certification was communication, and the author states this is the most effective way to eliminate stress and

concerns about the certification program. A method that seems to be working is communication through email, one-on-one sessions or posting information to a Share Point Site for the FM Team (Barnes, 2016,).

The third key was to automate the certification program and the fourth key was leadership, both described as necessary for successful accomplishment of FM certification. Even though resource managers, program managers, and financial managers all helped their employees to achieve their certification goals, the successful implementation of the certification program began and ended with leadership (Barnes, 2016, pp 42-44).

The spirit of competition was the fifth key to FM Certification and the last key was vital to accomplishment of FM certification: Acknowledge your superstars and recognize individual accomplishments. As FM employees received their FM certification certificates, the Director of FM presented it to them at FM staff meetings or other group functions; demonstrating how significant and deserving it was for employees to complete their certification program, not only to them personally but also to their co-workers and superiors (Barnes, 2016).

Assessing the Advanced-Level Teacher Certification Program.

In a recent study by the National Academies, Advisors to the Nation on Science, Engineering, and Medicine, it discusses the National Board for Professional Teaching Standards (NBPTS). It provides recommendations made by the Carnegie Task Force on Teaching as a Profession which called for reforms in the teaching force. The NBPTS offered an advanced-level certification for teachers. Congress asked the National Research Council (NRC) to conduct an evaluation of the impacts on teachers who gained board certifications, the degree to which the certification made a difference on the achievement of the students, and the cost-effectiveness as a way to improve teacher quality (Hakel, Koenig, & Elliot, 2008).

In the area of the effects on the board certified teachers and if the certification helped with preexisting teaching effectiveness. According to the NBPTS, this certification could impact the teachers' career paths. Also, it might enhance the teachers to be more efficient and effective in the actual classroom. They thought it would help to professionalize the teachers, increase the salaries and expand their opportunities in leadership. In the beginning, NBPTS's evaluation of the cost-effectiveness was thought to improve the teacher quality (Hakel, Koenig, & Elliot, 2008).

The conclusions of the research suggested that teachers with certifications stayed in the profession longer and became more mobile. The available information was not able to answer all of the questions posed by Congress.

The NBPTS provided three recommendations:

(1) they should study other career choices of teachers who applied for board certification for unsuccessful and successful teachers, (2) amend the survey used to make sure participants understand the questions thoroughly, (3) expand the confirmation on the mobility of the board-certified teacher (Hakel, Koenig, & Elliot, 2008).

In conducting a review of the literature, the researcher felt this study tied closely to the mandated DoD certification and many of the results were similar. Since there was not a large amount of information on this new FM program, the researcher chose to compare it to another board-certification in another professional career field.

Summary of the FM Certification Program

In the researcher's review of the data, there were some similarities to the effectiveness and efficiency of the DoD mandated FM Certifications and the Congress imposed study by

NBPTS on the advanced-level certifications within the teaching profession. Similar to the mandated FM Certification Program, the Carnegie Task Force on Teaching believed the need to improve Teacher Profession as a whole. They trusted the NBPTS understood the impacts of the board certified teachers on their students in their classroom (Hakel, Koenig, & Elliott, 2008, pp. 210-213).

In the following table is a summary of all the different FM certification levels (1,2, and 3), required course hours, FM competencies, leadership competencies, FM work experience, developmental assignment and sustainment training. This FM certification was developed to create a consistent understanding of the DoD's strategy, approach and methodology to Financial Management. The FM Certification program shows a standard body of knowledge to ensure DoD FM professional development. According to Ms. Scheiner, the FM Certification will provide a consistent, disciplined mechanism to ensure appropriate training and development in key areas such as audit readiness, decision support, career development and leadership. Now more than ever the DoD needs a well-trained financial workforce to solve constant budget challenges and to be a key enabler for achieving auditable financial statements. While various Department of Defense (DoD) Components have outstanding financial management (FM) training programs, the Department lacked an enterprise-wide framework to guide FM training and development (Scheiner, 2016).

Table 8
FM Certification Requirements

	Level 1	Course Hours	Level 2	Course Hours	Level 3	Course Hours
FM Competencies & Proficiency Levels 1 - 5 (PLs 1 - 5)	Financial Management Systems (PL1)	6	Financial Management Systems (PL3)	8	Financial Management Systems (PL5)	4
	Decision Support (PL1)	4	Decision Support (PL3)	8	Decision Support (PL5)	10
	Fundamentals and Operations of Primary Track (Accounting or Budget or Finance or Mil & Civ Pay) (PL1)	6	Accounting Analysis OR Financial Management Analysis (PL3)	10	Accounting Analysis AND Financial Mgt Analysis (PL5)	12
			Budget Formulation, Justification and Presentation OR Budget Execution (PL3)	10	Budget Formulation, Justification and Presentation AND Budget Execution (PL5)	12
			Concepts, Policies and Principles of Primary Track (Accounting, Budget, Finance, Audit, Commercial Pay or Payroll) (PL3)	10	Advanced Financial Management (PL5)	12
			Fundamentals and Operations of Alternate Track (Accounting or Budget or Finance or Mil and Civ Pay) (PL1)	6	Concepts, Policies and Principles of Alternate Track (Accounting, Budget, Finance, Audit, Commercial Pay or Payroll) (PL3)	10
Leadership Competencies Levels	Lead Self Competencies	6	Lead Teams/Projects Competencies	10	Lead People Competencies	12
Other Required Courses	Course: DoD FM 101 (12 Modules*)	24	Courses: Audit Readiness, Fiscal Law, and Ethics	9	Courses: Audit Readiness, Fiscal Law, and Ethics	9
Total Course Hours		46		71		81
FM Work Experience	2 years in DoD		4 years (2 in DoD)		8 years (2 in DoD)	
Developmental Assignment					At least one 3-month developmental assignment	
Sustainment Training	40 CET Hours every 2 years		60 CET Hours every 2 years		80 CET Hours every 2 years	
* 6 of 12 modules may be waived – except Audit Readiness			PL - Proficiency Level			

Chapter III

METHODOLOGY

Introduction

The methodology chapter gives an overall explanation of the research procedures and strategies. It includes an account of the sample, sample methods, and the participants, as well as focusing on an examination of the collection strategies, the data organization approaches and the logical approaches (Berg, 2009).

Purpose of the Study

The purpose of this research study was to investigate DoD financial management effectiveness and expertise of the recently mandated Financial Management (FM) Certification Program on its workforce. The objective of the FM certification program is to increase the expertise and effectiveness of the FM workforce through the completion of coursework and development of competencies, primary focused in the areas of audit readiness and decision support. In addition, this study examined the efficacy of the certification program and its level(s) of appropriateness for the FM DoD workforce.

Research Design

This research study was designed to determine the effectiveness and efficiency of workforce training within the FM Certification Program. Additional variables (years of service in FM, primary financial management duties, and earned certifications) were included in the study to determine if there were any relationships between the types of training for specific categories of FM personnel.

This research study on the FM Certification Program was a mixed method approach, using both quantitative and qualitative information. According to Robert Yin (2014), by definition, the mixed method approach is more difficult to perform but can help the researcher get a broader view than just one method; providing the researcher uses the same research questions and collects complimentary information. In addition, the mixed method approach anticipates that gathering various types of data gives a more total understanding of the issue (Creswell, 2014). The researcher believed this would be the most effective method for research on the mandated FM Certification Program.

Since this study used both qualitative and quantitative methods, the researcher reviewed each question contained in the research questionnaire and compared it to the overall research question, does this FM Certification Program provide a more effective and efficient Financial Manager. “Patton believes mixed methods are common and provides an example of how fixed-choice questions (closed) and open ended questions are sometimes combined” (Patton, 2015). The researcher chose both types of data to analyze and to gain a more comprehensive picture of the research study. Patton states believes there are many ways of thinking and thereby multiple approaches can create a more meaningful understanding of the complex human phenomena (Patton, 2015).

Population and Sample

There are essential elements for the population and sample to describe the research plan as stated by Creswell. Therefore, the population was first identified and the size for the research project was established by the researcher. The target population of this study was DoD FM personnel attending the American Society of Military Comptrollers PDI.

The researcher attended the American Society of Military Comptrollers (ASMC) National Professional Development Institute (PDI), in Orlando, Florida, June 1-3, 2016, with more than 3,000 Department of Defense (DoD) financial managers attending the PDI. The PDI is an opportunity for FM career professionals to learn about current financial initiatives and receive work-related direction from Department of Defense (DoD). These attendees are representative of future FM workforce leadership.

Research Procedure

The researcher determined that a sufficient number of participant interviews could not be successfully completed in the time frame of the National Professional Development Institute. As a result of the time issue, a research questionnaire was developed by the researcher, and reviewed and approved by an expert panel consisting of Mr. Al Runnels, Executive Director National PDI. Ms. Glenda Scheiner, Director, Human Capital & Resource Management OUSD (C), Dr. Timm Bliss, Aviation/Aerospace Professor, Oklahoma State University, and Mr. Patrick Steelman, Air Force Sustainment Center (AFSC) Component Administrator.

After the expert panel reviewed and approved the research questionnaire, approximately 3,000 questionnaires were mailed to Mr. Runnels, Executive Director of the PDI, so his staff could insert a questionnaire into all of the FM ASMC National PDI welcome packets. A participant letter (authored by the researcher) and a consent form were attached to the questionnaire. The consent form indicated that participation in this research study was strictly voluntary and stated that their responses would be confidential and anonymous.

The DoD FM employees attending the PDI were asked to complete the questionnaire and return it to a designated PDI drop off site. The ASMC Executive Director, Mr. Al Runnels, at each of the executive sessions, advised the FM employees that this was their opportunity to

suggest changes in order to improve the FM Certification Program. DoD FM personnel participation in this research study was voluntary; resulting in 140 FM employees completing the questionnaire while attending the PDI.

Research Questionnaire

Dawson states that questions included in a questionnaire need to be short, simple, and avoid causing irritation or making participants feel uneasy. In addition, Dawson believes that asking indirect questions is a more successful approach and participants would be more open and willing to answer truthfully (Dawson, 2009). Dawson's suggestions were implemented and after several iterations of the questionnaire by the expert panel, it was finalized and distributed at the ASMC National PDI to DoD FM personnel; including representatives from all branches of US military service.

The research questionnaire consisted of 15 closed-ended questions and one open-ended question, and was limited to two pages. The first six questions related to demographic information including the participants' years of professional service in financial management (FM), primary work duties, and specific certification programs or levels attained by the participant. The second section of the questionnaire consisted of Likert-scale interpretive statements focusing on FM workforce perceptions regarding the DoD FM Certification Program. Each participating employees' perceptions were ranked using a scale of SA = Strongly Agree, A= Agree, D= Disagree, or SD= Strongly Disagree. The last section of the questionnaire included a personal comment box allowing for any additional comments the participants had regarding their observations of the impact of the mandated Department of Defense (DoD) Financial Management Certification Program on its workforce.

The purpose of the questionnaire was to determine if DoD financial managers believed the certification program enabled them to become better and more effective FM employees. The application of the study's findings will allow the FM Certification participants to focus on areas that engender the greatest amount of perceived benefit; thereby, achieving greater levels of buy-in from the rank and file FM community. This buy-in translates to greater support and recognition of the utility of the training to career FM employees and managers.

Data Analysis/Research Measures

The data collected from the 140 completed questionnaires was uploaded by the researcher in Excel using the Data Analysis tool (Appendix A). According to Gay, when examining the results of a questionnaire, the researcher must look at the total sample size and the complete percentage of returns. Another important aspect of the questionnaire is not only defining the choices but also comparing the relationships between the variables (Gay, 1992).

The researcher used a multi-variate regression. The objective was to identify those elements on the questionnaire which predicted the participant's perception/belief that the FM Certification was valuable and to what extent. The importance of this finding was to determine the specific sections of the FM Certification program that fostered the highest opinion of value among the FM personnel. The research measures applied in this study were scored objectively and the results using statistics provided inferences to the populations from which the sample was taken (Galvan, 2013).

The questionnaire did not account for all the areas which impact the participant's opinion but did account for (r square) as a percentage of the variability with the findings. The limitation of the questionnaire was the potential for selection bias, as the attendees of the PDI are usually high achievers than the average FM person in regards to professional achievement.

Nevertheless, the findings indicate some strong indicators which, with broader sampling, could help the FM Certification Program identify the elements that are most relevant and engender the strongest positive opinion for the certification program among the DoD workforce.

Validity and Reliability

Creswell (2012) states that research for a study must be reliable and valid. Reliability shows the instrument was unchanging and reliable. Validity is also very important and there must be evidence of this. Creswell believe that reliability and validity are tied together. He says that validity is a larger more comprehending when assessing the instrument. Reliability is more of a measure of consistency. They must be both to be effective (Creswell, 2012). The data analysis tool computed the multiple inputs to determine if there was any variability in the research.

Ethical Guarantees

This research study was performed in accordance with the Oklahoma State University (OSU) Institutional Review Board (IRB) human subjects' research requirements. According to the IRB guidelines, that the rights and welfare of individuals who may be asked to participate in this study will be respected, and that the research will be conducted in a manner consistent with IRB requirements. The researcher submitted a completed application for review of human subjects' research to the IRB Office in April, 2016. IRB approval of my research application was received on May 25, 2016; IRB Application No: ED16103.

CHAPTER IV

FINDINGS

The purpose of this study was to determine the perceived effectiveness of mandated workforce training within the FM Certification Program. Some of the variables included in the study contained years of service in FM, primary financial management duties, and any additional earned certification other than the FM program. The demographic information was reviewed to determine if there were any relationships or similarities in how the workforce responded to the research questionnaire.

The questionnaire was developed by the researcher to answer the following three questions:

1. Has the implementation of the mandated DoD Financial Management Certification Program successfully provided a standardized mechanism to ensure appropriate professional training for the financial management workforce?
2. Has the implementation of the mandated DoD Financial Management Certification Program fostered a more productive and viable financial management workforce by enhancing opportunities for leadership and training development?

3. Has the implementation of the mandated DoD Financial Management Certification Program improved the ability of the financial management workforce to identify and interpret funding propriety issues?

Data Summary

The two-page research questionnaire had a total of 16 questions, 15 were closed-ended questions and one question was open-ended. The questions related to demographic information regarding the participant, Likert-scale interpretive statements focusing on FM workforce perceptions regarding the DoD FM Certification Program and a personal comment box allowing for any additional comments from the participants. The purpose of the questionnaire was to determine if DoD financial managers believed the certification program enabled them to become better and more effective FM employees.

Question One

1. What is your current Financial Management (FM) Certification Level?

- Level 1 Level 3
 Level 2 Not in FM Certification Program

Table 9
FM Certification Levels

FM Certification Level	Responses	Percentage of Responses
Level 1	3 out of 140	2%
Level 2	69 out of 140	50%
Level 3	62 out of 140	44%
Not in FM Certification Program	6 out of 140	4%

Aylor, DeLana, D. (2017) *The Impact of the Mandated Department of Defense Financial Management Certification Program on its Workforce*, Unpublished doctoral dissertation, Oklahoma State University, Stillwater

Table 9 indicated different certification levels for each of the participants. Level 1 includes 46 total course hours and two years of FM professional experience. Level 1 employees

must complete 40 hours of CET every two years. Level 2 is 71 course hours with four years of FM professional experience. Level 2 must complete 60 hours of CET every two years. Level 3 requires 81 course hours, eight total years FM professional experience with at least two years in DoD. The findings for this first question show that the majority of the participants were between Level 2 and Level 3 for required certification levels. Level 2 is for employees between GS 5 to GS-13 and Level 3 is for employees GS12 to Senior Executive Service (SES). The ranges overlap for Levels 2 and 3.

Question Two

2. How many years have you been employed in the FM career field?

- 0-5 Years 11-15 Years 21-25 Years
 6-10 Years 16-20 Years Over 25 Years

Table 10
Years of Employment in FM

Years in FM	Responses	Percentages of Responses
0-5 years	10 out of 140	7%
6-10 years	23 out of 140	17%
11-15 years	22 out of 140	16%
16-20 years	23 out of 140	16%
21-25 years	17 out of 140	12%
Over 25 years	45 out of 140	32%

Aylor, DeLana, D. (2017) *The Impact of the Mandated Department of Defense Financial Management Certification Program on its Workforce*, Unpublished doctoral dissertation, Oklahoma State University, Stillwater

As indicated in Table 10, the highest category for years in the FM career field was over 25 years with 32%. The lowest category for years in FM career field was 0-5 years at 7%. This indicates that the majority of the participants were experienced FM personnel.

Question Three

3. What is your primary employment responsibility? (*only check one*)

- Accounting Budget Financial Services
 Audit Cost Operations/Policy

Table 11
Responsibility

Primary Responsibility	Responses	Percentages of Responses
Accounting	13 out of 140	9%
Audit	7 out of 140	5%
Budget	87 out of 140	62%
Cost	0 out of 140	0%
Financial Services	13 out of 140	9%
Operations/Policy	20 out of 140	15%

Aylor, DeLana, D. (2017) *The Impact of the Mandated Department of Defense Financial Management Certification Program on its Workforce*, Unpublished doctoral dissertation, Oklahoma State University, Stillwater

In Table 11, the data indicated that the majority of the participants have primary responsibility in the budget area of the financial career field. The second highest responsibility was accounting and the third highest category was financial services. The lowest category was cost with zero responses. As shown above in the question each respondent was allowed to choose only one answer.

Question Four

4. What FM test-based certifications have you earned? (*check all that apply*)

- CDFM CGFM CMA
 CGAP CIA CPA

Table 12
Certifications

Test Based Certification	Responses	Percentage of Responses
CDFM	86 out of 140	61%
CGAP	1 out of 140	1%
CGFM	2 out of 140	2%
CIA	0 out of 140	0%
CMA	1 out of 140	1%
CPA	4 out of 140	3%

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ASMC highly recommends the CDFM certification in conjunction with the newly DoD mandated FM certification. In Table 12, it shows that 94 FM personnel have completed at least one certification that is considered an FM related certification, only 68% have a test based certification. The remaining 46 respondents did not have a test based certification. These various FM related certifications can significantly enhance an employees' advancement opportunities in the FM career field.

Question Five

5. The DoD FM Certification Program "recommends" and "strongly recommends" that defense financial managers at Levels 2 and 3, respectively, obtain a "test-based" certification. Thirteen percent of the approximate 54,000 defense financial managers hold the CDFM credential. If you do not hold the CDFM, are you currently enrolled as a candidate with ASMC to obtain the CDFM?

Yes
 No

Not applicable

Table 13
Plans to Enroll

Plan to enroll in CDFM	Responses	Percentage of Responses
Yes	15 out of 140	11%
No	39 out of 140	28%
Not applicable	86 out of 140	61%

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In Table 13, of the 119 participants that responded to this question, currently, 15 are enrolled to obtain the recommended test-based certification sponsored by ASMC. Thirty-nine respondents are not currently enrolled and 86 respondents believe this is not applicable to them.

Question Six

6. If you do not hold the CDFM and you are not currently enrolled as a CDFM candidate, do you plan to obtain the CDFM? (*if you have earned the CDFM, do not answer this question*)

Yes Undecided

No

Table 14
Plans to Enroll in CDFM

Plan to enroll in CDFM	Responses	Percentage of Responses
Yes	17 out of 119	14%
No	15 out of 119	13%
Undecided	87 out of 119	73%

Aylor, DeLana, D. (2017) *The Impact of the Mandated Department of Defense Financial Management Certification Program on its Workforce*, Unpublished doctoral dissertation, Oklahoma State University, Stillwater

Table 14 identified 119 responses and only 17 participants plan to enroll in the additional ASMC CDFM certification. Fifteen stated they do not plan to obtain the CDFM and the remaining 87 participants were undecided.

The second section of the questionnaire examined the perceived effectiveness of the FM Certification on its FM personnel. There were nine Likert-scale questions and the respondents were asked to report their perceptions by choosing one of four options: strongly agree (SA), agree (A), disagree (D) and strongly disagree (SD). To determine the level of reliability, Excel was used to calculate the Cronbach's alpha. An accepted rule of thumb is that an alpha of 0.7 shows acceptable reliability, .08 or higher indicates good reliability and .95 or higher is usually not advantageous since this could indicate the items are redundant (Charles Zaiontz, Real Statistics, Cronbach's Alpha, 2017). Using the results from the researcher's questionnaire which included 140 participants, the internal reliability of the instrument was found to have an alpha coefficient of .871, indicating good reliability.

Table 15
Certification Levels Appropriate

Likert-Scale Statements	SA	A	D	SD
The DoD certification requirements assigned to my current employment position are at the appropriate	64 46%	67 48%	7 5%	2 1%

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Table 15 indicated that 131 (94%) of participating FM personnel strongly agree or agree that the DoD certification requirements assigned to their current position were appropriate for them. This indicates the Level 1, 2, and 3 commensurate to the responsibilities in the FM Position. A small number of personnel did not agree that the DoD certification requirements were appropriate for their position. The overall findings indicated that the FM Functional Community Management Structure did an effective job in determining the certification level requirement.

Table 16
Improved ability to ID funding propriety issues

Likert-Scale Statements	SA	A	D	SD
Implementation of the mandated DoD Financial Management Certification Program has improved my ability to identify and interpret funding propriety issues.	16 11%	55 40%	53 38%	16 11%

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Table 16 showed that this question was significantly close and it appears the FM Certification Program is neutral as far as improving the ability of the FM Workforce to identify and interpret funding propriety issues. Because of the significant disparity in the respondent’s replies to their improved ability to identify and interpret funding proprietary issues, this is an area that will require further attention in the future.

Table 17
Increased Expertise

Likert-Scale Statements	SA	A	D	SD
The FM Program has increased expertise & effectiveness through training in the area of “Decision Support”	19 14%	67 48%	42 30%	12 8%
The FM Program has increased expertise & effectiveness through training in the area of “Audit Readiness”	22 16%	72 51%	35 25%	11 8%
The FM Program has increased expertise & effectiveness through training in the area of “Fiscal Accountability”	22 16%	76 54%	30 21%	12 9%

Aylor, DeLana, D. (2017) *The Impact of the Mandated Department of Defense Financial Management Certification Program on its Workforce*, Unpublished doctoral dissertation, Oklahoma State University, Stillwater

The data shows that 61% either strongly agree or agree the mandated DoD FM Certification Program has been helpful in improving the effectiveness of the workforce in the area of Decision Support. One of the goals of the DoD FM Certification Program is to ensure

appropriate training of the financial management workforce. It is critical that the future leaders have the appropriate training development and decision making abilities to achieve future success.

In addition, 94 participants or 67% believed the mandated program helped to increase the knowledge and performance in the area of audit readiness. This was a significant finding because with FIAR being implemented across the DoD, this will be critical to the success of the FM personnel. FIAR was implemented to improve the DoD financial operations. It is also beneficial to help America's Service workforce manage the necessary resources to implement their mission. Success of this program will be validated through the financial statement audits which will be reviewed by independent auditors. The Deputy Chief Financial Officer believes with FIAR, there is a credible plan in place to accomplish audit readiness (FIAR Guidance, 2017).

Lastly, over 70% or 98 respondents believed the DoD FM Certification program would aid in the expertise and effectiveness in the area of Fiscal Accountability. This was an essential part of the FIAR implementation and showed that the classes support this critical requirement. FIAR is instrumental for Fiscal Accountability. The Office of the Under Secretary of Defense (Comptroller) OUSD (C) is focusing on improving controls and continuing to work toward financial and supporting documentation to achieve auditable financial statements (FIAR Guidance, 2017).

Table 18
Training Development

Likert-Scale Statements	SA	A	D	SD
I am satisfied with the available training provided for the DoD FM Certification Program	29 21%	90 64%	15 11%	6 4%
The FM certification Program has enhanced my leadership/training development	17 12%	55 39%	51 37%	17 12%
Additional changes must be made to the current DoD FM Certification Program in order to achieve a more productive FM Workforce.	32 23%	58 41%	44 32%	6 4%

Aylor, DeLana, D. (2017) *The Impact of the Mandated Department of Defense Financial Management Certification Program on its Workforce*, Unpublished doctoral dissertation, Oklahoma State University, Stillwater

The results from these statements showed that 119 (85%) personnel strongly agreed or agreed they are benefitting from the DoD mandated FM certification program. This strongly indicated that the overwhelming majority of participants are satisfied with the training for the program. Continued professional development training is extremely important for the FM employee. It is possible that the respondents who disagreed or strongly disagreed with the benefits of the training have more experience and/or prior FM training. Therefore, they did not perceive the training as significant as the majority of the participants.

Also, approximately half, 49%, of the respondents indicated the mandated DoD certification had not been successful in developing leadership skills and training. The remaining 51% of participants did strongly agreed or agreed that the certification program had enhanced leadership and training development. Although the knowledge acquired in the DoD Financial Management Certification program is designed to enhance an employee's job performance, the results of this study may indicate that a greater emphasis needs to be applied toward the development of leadership and training skills.

The last statement in Table 16 indicated that 90 participants (64%) believed changes needed to be made to get a more effective and productive workforce. Participants were allowed to provide suggestions and/or comments regarding this statement. The participants commented that the FM Certification is beneficial but improvements need to be made to better the program for enhancing FM effectiveness and efficiency. These comments should be utilized by the FM Certification Board for future overall improvements for the certification program.

Table 19
Overall Satisfaction with FM Certification Program

Likert-Scale Statements	SA	A	D	SD
Overall, the mandated DoD FM Certification Program has helped me become a better financial manager.	17 12%	73 52%	34 25%	16 11%

Aylor, DeLana, D. (2017) *The Impact of the Mandated Department of Defense Financial Management Certification Program on its Workforce*, Unpublished doctoral dissertation, Oklahoma State University, Stillwater

Regarding the statement, 64% of the participants stated that the FM Certification Program helped them become better financial managers. Only about one-third of the participants believed that the certification program had not helped them in becoming a better financial manager.

The results of this study indicated that the majority of respondents agree that there is value in the DoD Financial Management Certification Program. This validation was apparent across all certification levels and the number of years in the FM Career Field. Some of the participants stated they thought the training would be more effective in person rather than on-line. Although on-line training may not be as effective for some learners, due to cost constraints this method was chosen for program administration. However, if additional funding became available, it might be possible to conduct face-to-face training in the future.

The last section of the questionnaire asked the participants to add any additional comments about the mandated certification and its impact on the FM workforce. The responses

were categorized by positive, neutral and negative. The data showed that 45 participants or 32% believed the certification program had a positive impact on the workforce and was a good addition to the FM Career Field. The respondent's feedback will be utilized for continued improvement of the FM Certification Program. In order for the certification program to achieve its maximum benefit, it is critical that all levels of management and the entire FM community adopt and support the program's value, including the training and knowledge benefits it provides to the employees.

One participant commented that "DoD will get a more professional and knowledgeable FM workforce through the FM Certification Program." "Believe we have a good start but must evolve-more strategic level training and critical thinking/analysis is needed." The negative comments included "intent was good but classes are ineffective and don't relate to jobs employees are performing." "Finding time to complete the classes was hard to accomplish and do my full time job and this resulted in listening while doing work – inadequate training."

The questions from the survey were analyzed with respect to the participants' perceptions regarding the utility of the FM Certification Program. Six of the variables: 1) improved ability to identify funding issues, 2) increased expertise in decision support, 3) audit readiness, 4) fiscal accountability, 5) satisfaction with the training and 6) changes need to be made, were found to correlate well with the output. Multivariate regression was utilized by the researcher to understand which variables were stronger predictors and how much of the variability in answers could be accounted for by the multivariate regression model. The regression analysis of the six variables resulted in an R Square of .717, thus accounting for nearly 72% of the variability in the answers versus the output. This is good because the closer to one the better the correlation. Of these six variables, the multivariate regression model identified two variables which carried

nearly 70% of the model's weighting. The areas of greatest impact (identified by the model) are Increased Decision Support (30%) and Identifying Funding Issues (49%). These two variables are the best predictors to determine if this program leads to job improvement or enhancement. This statistical analysis will assist the FM Certification Working Group in concentrating their efforts on the areas that have shown to most heavily influence user perceptions of the program's overall value. Increasing the average respondent's answers in these two areas would yield the largest jump in positive perceptions of the program.

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

The findings in this study regarding the mandated DoD Financial Management Certification program provided results about the effectiveness of the FM Program on its DoD financial management employees. This certification program was designed to increase the expertise and efficiency of the workforce through the completion of courses and competencies. This study also examined the validity of the FM Certification program and its level(s) of appropriateness on the FM DoD workforce.

The DoD FM Certification is a mandatory program for all personnel with the 5XX Occupational Job Series. This is a newly implemented program and was established as a result of the NDAA providing the Secretary of Defense with the authority to develop credential standards for FM workforce. This program is for both military and civilian employees. It is based on completing recommended courses in particular areas of financial management and leadership. This study is significant because it collects and examines data pertaining to the effectiveness of the certification program. This information will be utilized to evaluate the program's success and determine if changes/revisions are required to create a more dynamic and

educated FM workforce. As of August 2017, the AF had 11,647 FM personnel in the DoD FM Certification Program. Currently, there are 8,394 certified at their assigned level which results in a 71.9% certification level. This does not mean that 28.10% are overdue, as due dates for certification change with promotions, change in positions, etc. (Cerda, personal conversation, August 15, 2017).

According to the Director, Workforce Management & Executive Services, Assistant Secretary of the Air Force (Financial Management and Comptroller), any changes to the program must be approved through the Senior Governance Board, (SGB) structure. The SGB is made up of senior leaders that have the appropriate knowledge and expertise to properly evaluate the feedback and institute design changes that will improve and enhance the effectiveness of the program. The SGB presents monthly reports on the Financial Management Certification Program in an effort to measure progress on initial certification requirements, completion of certification requirements, and maintaining certification (Cerda, personal conversation, August 15, 2017).

Conclusion

The introduction of the FM Certification Program affected many employees across the DoD. In 1990, the CFO Act was signed into law because of recognition that the federal government was in need of reform. The Financial Integrity Audit Review (FIAR) directed the DoD to improve internal controls and audit readiness. In order to achieve this mandate, the Secretary of Defense was given the authority to establish the FM Certification Program. FM employees across all commands were required to complete FM courses and core competencies as a condition of their employment. This research study was conducted to examine the validity of the program and its' appropriateness for the FM DoD workforce. Resistance to change is

inherent in any new program execution. Therefore, it is critical for the personnel impacted by this directive, to understand the value of this decision, and the long-term benefits for both themselves and the DoD for the program's ultimate success.

This study was to determine if the courses and competencies of the FM certification increased the effectiveness and efficiency of the FM workforce. According to the HAF US Air Force, in the beginning there was some opposition to the change. However, the FM leadership across the department supported this program and top level engagement succeeded in minimizing the resistance. The CFO Council has recognized the value of this program and has adopted these competencies for the entire federal workforce. Completion of the FM certification program is a mandatory condition of employment and personnel have two years to complete the requirements of their position. If an employee does not satisfactorily pass the necessary class requirements within the allotted time limits, it is the supervisor's responsibility to take action. Managers must work with their local Human Resources department to ensure appropriate action is taken which could mean removal or reassignment to a non-FM position. (Cerda, 2017).

Questions 1, 3, 4, 5, and 6 from the research questionnaire using the Likert-scale received positive responses from the participants. The majority of the respondents either strongly agreed or agreed with the questions pertaining to the FM Certification Program. These questions covered such topics as "Were the requirements appropriate for the employee's position?", "Did the training provide increased Decision Support, Audit Readiness and Fiscal Accountability expertise?" , and finally, "Was the employee satisfied with the training provided?".

Regarding Question 2 of Likert-scale questions, “Implementation of the mandated DoD Financial Management Certification Program has improved my ability to identify and interpret funding propriety issues.” – the results for this question were mixed. The respondents were neutral on whether there was a benefit in improving the ability of the FM Workforce to identify and interpret funding propriety issues. Because of the disparity of the respondents’ replies, and their improved ability to identify and interpret funding proprietary issues, this is an area that will require further focus and analysis in the future.

In response Likert-scale Question 7, “The mandated DoD Financial Management Certification program has enhanced my leadership training/development,” the survey responses revealed that additional thought and work will need to be focused in the leadership area to make this a viable program for the future FM workforce. The responses to this question determined there is a major weakness in the training and competencies for this area. This weakness needs to be examined and changed to reflect what is most beneficial and worthwhile for the FM workforce. Of the 140 respondents, 51 disagreed (D) and 17 strongly disagreed (SD) that the mandated DoD FM Certification is enhancing or developing their leadership skills. It is apparent that the perception of the FM community is that the implementation of the mandated DoD FM Certification program has not enriched the opportunities for leadership development.

The Likert-scale results for Question 8 showed that 64% agreed that changes need to be made to better the overall FM certification program. This is understandable since this is a newly implemented program, and it is difficult at first to determine the anticipated efficiency and effectiveness of the courses and competencies.

Question 9 of the Likert-scale questions indicated that the majority of the respondents concur that there is overall value of the mandated FM Certification Program. And Question 10 using the Likert-scale showed that only 32% had positive comments about the certification program while 43% of the participants' comments were neutral.

The outcome of questions 9 & 10 show the FM Certification Program is supported by the majority of the FM workforce. Positive comments were provided and some of the comments were neutral. When the questionnaire was completed the FM Certification Program was fairly new so the researcher anticipated uncertainties about the program. It does appear the FM Senior Leader Board is moving in the right direction but some changes still need to be accomplished to make this an even better FM Certification Program.

Recommendations

Developing a viable and credentialed FM Certification Program is both challenging and rewarding. The implementation of this program is certainly a positive step in the right direction even though several of the respondents provided comments that leadership training and development was still a major weakness and this program did not fully enhance their skills. Therefore, it is important that the FM certification program continues to evolve and improve in order to meet the professional needs of DoD managers. In addition to responding to employee's input, it is also beneficial to emulate successes achieved by other organizations.

A company who is doing things differently, but exceptionally well, is the Disney Institute. Disney has always paid particular attention to the details. Disney focuses on three core competencies; leadership, employee engagement, and service. Leadership excellence is taking actions to create continuous and positive changes. Some of the findings from this research study

indicated the leadership content of the FM Certification Program has not proven effective. The DoD may need to visit outside entities such as the Disney Institute to determine what works best for their organization regarding leadership development and training for their employees.

The findings from this study and the personal and professional experiences of the researcher indicate that the following suggestions might enhance or improve the mandated DoD FM Certification Program. Additional research relating to the development and implementation of professional leadership skills needs to be accomplished by DoD personnel. This issue emerged based on the results from the questionnaire. The participants specifically expressed their frustration regarding the leadership development area of the training program. Of the three research questions for the purpose of the study, Question 2, “ Has the implementation of the mandated DoD FM Certification Program fostered a more productive and viable financial management workforce by enhancing opportunities for leadership and training development?” provided the most unfavorable responses from the financial managers participating.

According to Peter Northouse, he credits leadership to a process where an individual influences a group of individuals to achieve a common goal or purpose. He considers leadership as a process not a trait that certain individuals possess. Leadership is an interactive event and revolves around three main areas. First, leadership is about influence and how the leader affects his groups. Next, leadership is about followers. Effective leadership training programs teach that groups should have a common goal or theme. Lastly leadership is about attention to objectives or goals. It is imperative that a leader influences people toward a common objective (Northouse, 2007).

A key to improving the leadership and training development for the FM certification program could be additional face-to-face training. Due to convenience and efficiency, it is understandable that training programs could be accomplished through on-line learning but now it might prove more beneficial for the DoD to consider other methods of professional training.

There are different learning styles for different people. Gross, author of *The Lifelong Learner*, says learning throughout life is crucial to success. Continuous learning is essential to the workforce of the future (Gross, 1999). So it becomes imperative that the DoD determines the most effective modes of learning and incorporates these in to the certification program.

Leadership has always been acknowledged as the primary means of influencing the actions of others. This is why leadership training is crucial to the FM DoD Certification Program. Numerous research studies have been completed regarding leadership and how to develop individual leaders. Evidence has shown that effective leaders possess certain traits as defined by Kirkpatrick and Locke (1991). The traits are defined as drive, leadership motivation, honesty and integrity, self-confidence, cognitive ability, and knowledge of the business. The continuous training of future leaders in the FM Career Field must be accomplished effectively through the certification program (Pierce/Newstorm, 2003).

Another recommendation for an improved certification program is to re-evaluate the method of learning used for the FM Certification Program. All of the training is done on an individual basis and Saul Carlimer, *Training Design Basics*, believes there are times that learning works better in groups. Group learning can be accomplished through video conferencing (VTCs), telecons, and webcams since it is not always possible to travel to various locations across the DoD (Carlimer, 2003).

Respondents also stated that additional improvements need to be considered to improve the FM skills for resolving funding and propriety issues. In *Training Design Basics*, the most effective way to ensure the material is accurate is to have several subject matter experts (SME's) review the areas of the training program that needs improvement.

Concluding Remarks

The researcher made the decision to collect the data for this study at the ASMC National PDI for ASMC members because the participants were actual DoD financial managers and would provide the most comprehensive data related to the mandated DoD FM Certification Program. As a result, the participants in this study provided valuable data, comments and recommendations to investigate the FM Certification Program and to make it a more effective and efficient training program.

The review of literature on the FM Certification Program was limited due to the originality of the program. But the researcher was able to examine a recent study, *Assessing Accomplished Teaching: Advanced-Level Certification Programs*. This was an excellent opportunity to look at a similar program and compare the positives and negatives of both programs. The results of the Teacher Certification Program study showed it improved teacher quality and expanded the teachers' opportunities in leadership. One significant conclusion from this study was the fact that teachers with certifications stayed in the profession longer and became more mobile (National Research Council, 2008).

The findings of this FM Certification Program study showed most of the respondents agreed with the importance of the mandated DoD FM Certification Program and that this training program was valuable to the FM professionals.

However as in all new training programs, there is still additional work to be accomplished but the initial training and experience proved to be appropriate and useful to the current DoD workforce.

As Simon Sinek states in his book, *Start with Why-How Great Leaders Inspire Everyone to take Action*, people who enjoy their work are more productive and resourceful. He believes inspired employees create stronger workforces and stronger economies. If the mandated DoD FM Certification Program can inspire the FM workforce, they will succeed in accomplishing the goals set before them. Improvements must be made but this is an amazing first step in the right direction.

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APPENDIX A

PARTICIPANT LETTER

THE IMPACT OF THE MANDATED DEPARTMENT OF DEFENSE FINANCIAL MANAGEMENT CERTIFICATION PROGRAM ON ITS WORKFORCE

In 1990, the United States (U.S.) Congress mandated financial management reform by enacting the Chief Financial Officer's (CFO) Act, which was signed into law by President George Bush on November 15, 1990. The CFO Act has become the most comprehensive and far-reaching financial management improvement legislation since the Budget and Accounting Procedures Act of 1950 was passed over 65 years ago (United States General Accounting Office, 1991).

In 2012, the National Defense Authorization Act (NOAA) provided the Secretary of Defense with the authority to propose professional certification and credentialing standards for the financial management workforce employed in the U.S. federal government. Before 2012, the DoD did not possess a framework to guide financial management personnel through much needed training and development initiatives such as audit readiness, decision support, career development and leadership.

This research study is designed to examine the effectiveness of the recently implemented Financial Management Certification on DoD financial management employees. In addition, the study will examine the validity of the certification and its level(s) of appropriateness for the financial management DoD workforce.

The researcher, *DeLana Aylor, doctoral candidate at Oklahoma State University* and her dissertation advisor, *Dr. Timm Bliss, Oklahoma State University* strongly believe that data obtained from this research initiative will provide critical information and insight regarding the perceived effectiveness of the DoD mandated financial management certification program on its workforce. In addition, the research data will be beneficial to other financial leaders and decision makers in the financial management career field. Lastly, obtaining data regarding the perceptions of the DoD financial management certification program from employees directly impacted by the program will provide additional validity and credibility to the certification program.

Your participation in this study is **strictly voluntary**. Your response to the research will be anonymous and will take approximately 15 minutes to complete. It will be understood by the researcher if you complete this research questionnaire and submit your responses back to the researcher, you have agreed and given your consent to participate in this study.

The researcher personally *thanks you* for your participation and support of this research. If you have questions regarding this study, please contact DeLana Aylor at 405.582.9467 or delana.aylor@us.af.mil or questions about your rights as a participant, contact the Oklahoma State University IRB Office at 223 Scott Hall, Stillwater, OK 74078, 405.744.3377 or irb@okstate.edu



APPENDIX B
QUESTIONNAIRE

The Impact of the Mandated Department of Defense Financial Management Certification Program on Its Workforce ...

Please provide all requested information. Your responses will be kept confidential.

I. DoD Financial Management Workforce Characteristics

1. What is your current Financial Management (FM) Certification Level?

- Level 1 Level 3
 Level 2 Not in FM Certification Program

2. How many years have you been employed in the FM career field?

- 0-5 Years 11-15 Years 21-25 Years
 6 - 10 Years 16-20 Years Over 25 Years

3. What is your primary employment responsibility? (*only check one*)

- Accounting Budget Financial Services
 Audit Cost Operations/Policy

4. What FM test-based certifications have you earned? (*check all that apply*)

- CDFM CGFM CMA
 CGAP CIA CPA

5. The DoD FM Certification Program "recommends" and "strongly recommends" that defense financial managers at Levels 2 and 3, respectively, obtain a "test-based" certification. Thirteen percent of the approximate 54,000 defense financial managers hold the CDFM credential. If you do not hold the CDFM, are you currently enrolled as a candidate with ASMC to obtain the CDFM?

- Yes
 No

6. If you do not hold the CDFM and you are not currently enrolled as a CDFM candidate, do you plan to obtain the CDFM? (*if you have earned the CDFM, do not answer this question*)

- Yes Undecided
 No

II. Overview of DoD FM Certification Program

Please indicate your perceptions using the following scale:

SA=Strongly Agree, A=Agree, D=Disagree, or SD=Strongly Disagree

The DoD certification requirements assigned to my current employment position are at the appropriate

level
 SA A D SD

Implementation of the mandated DoD Financial Management Certification Program has improved my ability to identify and interpret funding propriety issues. SA A D SD

The mandated DoD Financial Management Certification Program has increased the expertise & effectiveness of the financial management workforce through available training in the area of "Decision Support." SA A D SD

The mandated DoD Financial Management Certification Program has increased the expertise & effectiveness of the financial management workforce through available training in the area of " Audit Readiness." SA A D SD

The mandated DoD Financial Management Certification Program has increased the expertise & effectiveness of the financial management workforce through available training in the area of "Fiscal Accountability." SA A D SD

I am satisfied with the available training provided for the DoD financial Management Certification Program. SA A D SD

The mandated DoD Financial Management Certification program has enhanced my leadership training/development. SA A D SD

Additional changes must be made to the current DoD Financial Management Certification Program in order to achieve a more productive financial management workforce - please provide comments below. SA A D SD

Overall, the mandated DoD Financial Management Certification Program has helped me become a better financial manager. SA A D SD

III . Personal Comments

Please include any additional comments you may have regarding the impact of the mandated Department of Defense (DoD) Financial Management Certification Program on its workforce.

PLEASE DROP OFF COMPLETED QUESTIONNAIRE AT THE ASMC PD/ 2016 REGISTRATION TABLE. THANK YOU FOR YOUR PARTICIPATION.

VITA

DeLana D. Aylor

Candidate for the Degree of

Doctor of Education

Thesis: THE IMPACT OF THE MANDATED DEPARTMENT OF DEFENSE FINANCIAL MANAGEMENT CERTIFICATION PROGRAM ON ITS WORKFORCE

Major Field: Applied Educational Studies with Aviation and Space Unitization

Biographical:

Education: Graduated from Paden High School, Paden, Oklahoma in May 1980; received a Bachelor of Science degree in Business Education from University of Central Oklahoma, Edmond, Oklahoma in May 1984; received a Master of Business Administration from University of Central Oklahoma, Edmond, Oklahoma in May 1990; Completed the requirements for the Doctor of Education in Applied Education Studies with an Emphasis on Aviation and Space Science at Oklahoma State University, Stillwater, Oklahoma, in Dec 2017.

Experience: Thirty-two years in the aviation industry and currently employed as the Director of Financial Management for the 448th Supply Chain Management Wing, Air Force Sustainment Center, Headquarters Air Force Materiel Command, Tinker Air Force Base, Oklahoma. Provide financial management guidance through oversight and integration of the execution of the Wing's \$5B+ budget. Perform a broad and extensive range of financial management program planning and analysis to include allocation and distribution of funds, development of spend plans, execution of funds and determination target variances. Establish, review, and revise policy, procedures, mission objectives and organization design.

Professional Membership: American Society of Military Comptrollers (ASMC) Sequoyah Chapter, served as President and Vice President; Project 31 (Non-Profit Organization) Leadership Team