The backbone for sustaining audit and financial management business process improvement

Preparing for transformative changes in Department of Defense financial management through learning and development

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Introduction

With an expected annual budget for fiscal year 2019 of $719 billion and 2.8 million active duty and reserve military and civilian personnel,[1] strong financial management (FM) is a vital component of effectively and efficiently managing the Department of Defense (DoD), while providing essential accountability and transparency. The next few years promise to introduce expansive and intensive updates to a host of disciplines across DoD, including transformation of FM, spearheaded by:

— A dedicated Chief Management Officer (CMO) as a standalone function, and no longer one of multiple hats worn by the Deputy Secretary of Defense.[2]

— Nine DoD-wide management reform areas, including FM. Each reform area is charged with significantly and expeditiously modernizing its respective discipline while keeping costs down, adopting commercial innovations and emerging disruptive technologies, and redirecting realized cost saving targets to warfighter operations.[3]

— Expectations of the President's Management Agenda that: "The workforce for the 21st Century must enable senior leaders and front-line managers to align staff skills with evolving mission needs. This will require more nimble and agile management of the workforce, including reskilling and redeploying existing workers to keep pace with the current pace of change."[4]

— The quantum leap in technology that will revolutionize the art of the possible, and the impact it will have on transforming all facets of FM.[5]

— Changing expectations for value-added information to support decision-making and oversight and open government reporting of spending and corresponding results, which further move FM from the back room of transaction processing to the boardroom of decision support.[6]

— A new workforce as the baby boomers complete long, distinguished careers. The challenge is to recruit and retain financial managers of the future, who develop deep FM expertise as well as bringing high-end technology skills. Millennials are now the largest most diverse U.S. generation. They've been shaped by technology and value work/life balance, serving a greater good, intellectual challenge, creativity, job security, respect for people, supportive leaders, development and training, and friendly work environments.[7] Millennials are not expected to stay in one job or even one profession nearly to the extent as the baby boomers, who may have stayed in DoD FM for 30 or 40 years. Millennials, who will represent 75 percent of the workforce by 2025,[8] view career development opportunities as an important differentiator when selecting an employer. This includes training and development assignments. A common urge is to see it all and do it all. Leading organizations learning and development (L&D) strategies include a rotation program that fosters a deeper understanding of the organization and the development of professional and leadership skills. For example, someone hired in accounting may rotate to budget, contracting and personnel or spend time as a program analyst early in their career.[9]

[1] https://www.dmdc.osd.mil/appj/dwp/dwp_reports.jsp.

[2] National Defense Authorization Act for Fiscal Year 2017, https://www.congress.gov/114/crpt/hrpt840/CRPT-114hrpt840.pdf

[3] "DoD stands up 9 teams to look for cost savings via shared services, business reforms," by Jared Serbu, Federal News Radio, March 8, 2018, https://federalnewsradio.com/defense-main/2018/03/dod-stands-up-9-teams-to-look-for-cost-savings-via-shared-services-business-reforms/.

[4] https://www.whitehouse.gov/wp-content/uploads/2018/03/Presidents-Management-Agenda.pdf.

[5] "The March of the Robots," by Jeffrey C. Steinhoff, Andrew C. Lewis, and Kirke Everson, Association of Government Accountants Journal of Government Financial Management (AGA Journal), Spring 2018 (http://www.kpmg-institutes.com/institutes/government-institute/articles/2018/04/march-of-the-robots.html); and "Welcome to the New School – How intelligent automation is shifting the way we view competencies and professional development," by Quimby J. Kaizer, Stephen M. Ponce, and Jeffrey C. Steinhoff, AGA Journal, Summer 2018 (http://www.kpmg-institutes.com/content/dam/kpmg/governmentinstitute/pdf/2018/new-school.pdf).

[6] "The KPMG Executive Guide to High-Performance in Federal Financial Management," KPMG Government Institute, by Laura A. Price and Jeffrey C. Steinhoff, June 2009 (http://www.kpmg-institutes.com/content/dam/kpmg/governmentinstitute/pdf/archive/ffm-executive-guide-final.pdf).

[7] "15 Economic Facts About the Millennials," The President's Council of Economic Advisors, October 2014.

[8] "The Facts About the Millennial Generation," by Fred Dews, Brookings Institution, June 2014.

[9] Making Human Capital Management a Strategic Business Priority in a Changing Financial Management World," by Corbin Neiberline, Howard D. Simanoff, Andrew C. Lewis, and Jeffrey C. Steinhoff, AGA Journal, Fall 2015 (http://www.kpmg-institutes.com/content/dam/kpmg/governmentinstitute/pdf/2015/human-capital-management.pdf).

— The annual financial statement audits sweeping across the DoD, many of which are now underway at the military services and other defense organizations (collectively referred to hereafter as "DoD organizations"). These comprehensive audits are identifying additional FM and business process-related remediation priorities. Audit readiness remediation activities crosscut various DoD reform areas given the interdependence that FM has for reliable and complete financial information to flow from other organizations and disciplines across DoD. This would include, for example, procurement, logistics, and personnel.

Critical to transforming DoD FM is the over 50,000 personnel who serve in this discipline. Because of the importance of the people component in the transformation equation, the KPMG Government Institute developed this white paper. Our objective is to share KPMG's perspectives on the way forward based on what we have observed to be leading practices in FM L&D in government as well as the private sector.

This white paper:

Highlights the role of L&D in FM transformation.

Discusses the components of an L&D ecosystem.

Addresses five elements that drive L&D.

Provides final thoughts.

The role of L&D in FM transformation

Peter Drucker said that "The best investment you will ever make are your employees."[10] High-performing FM organizations place a strong emphasis on their people and on understanding how leading human capital practices will further accomplish mission goals. As stated in the Government Accountability Office's (GAO) A Model of Human Capital Strategic Management:

> "People are assets whose value can be enhanced through investment. As with any investment, the goal is to maximize value while managing risk."
>
> "An organization's human capital approaches should be designed, implemented, and assessed by the standard of how well they help the organization achieve results and pursue its mission."[11]

L&D is an ongoing top DoD priority, focused on strengthening personnel capabilities, while standardizing, streamlining and consolidating learning curricula and delivery mechanisms. Training is the lifeblood of our military that must be prepared to address a myriad of possible threats to our nation from anywhere in the world. Since 1995, GAO has reported DoD Financial Management as "high risk", and in its February 2017 biennial high-risk update report, it spoke to the need for DoD to continue building a workforce with the level of training and experience needed to support and sustain sound financial management.[12] GAO noted that DoD faces capacity

challenges because its financial management personnel are insufficient in number, qualifications, and expertise. GAO further noted that:

> "DoD has undertaken efforts to increase the knowledge and skills of its financial management workforce by implementing its financial manager certification program. However, it will take some time before DoD's financial management staff achieves the level of training and experience needed to support and sustain financial management as envisioned by the FIAR [Financial Improvement and Audit Remediation] Plan. Further, DoD's decentralized management environment may have an effect on the ability of its financial management personnel to gain the requisite expertise to develop and implement needed CAPs [corrective action plans]. Moreover, while DoD has made progress in financial manager training, it lacks the level of expertise needed to lead financial management reform across the department."

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[10] Peter Drucker has been described as "the founder of modern management."

[11] GAO-02-373SP, March 2002, which includes extensive references to other related GAO products (https://www.gao.gov/new.items/d02373sp.pdf).

[12] HIGH-RISK: Progress on Many High-Risk Areas, While Substantial Efforts Needed on Others," GAO-17-317, February 2017 (https://www.gao.gov/assets/690/682765.pdf).

Looking ahead, with the explosion of data and enabling technology, federal FM organizations are expected to continue to move away from routine transaction processing and operations that are labor intensive and to expand their role to one of financial analysis and strategic support that add increased value.[13] DoD FM leadership finds itself considering how to creatively enable workforce capabilities by leveraging advanced technology and automation and by reorganizing roles and responsibilities, while dealing with a discipline steeped in traditional ways of doing things.

Culture plays a major role, as do requirements and policies ranging from federal FM legislation, to FM-related requirements and guidance from the Office of Management and Budget, the Department of the Treasury and GAO, to federal accounting and auditing standards. As documented in the RAND Corporation's 2012 Technical Report: "General Military Training: Standardization and Reduction Options," add to that a years-long push to reduce the burden of lengthy, time-consuming learning curricula on the DoD workforce by moving more courses to a distance learning model with consolidated courses across DoD organizations.[14] As a result, the pressure to modernize the L&D discipline becomes more pronounced and challenging.

Leaders across all DoD disciplines find themselves asking the following types of questions:[15]

— As the workforce evolves demographically and roles change, how do we ensure we're using the right learning methods and frequency to align with the workforce's learning needs and preferences for training delivery? How do we know what "right" even looks like?

— How do we ensure the workforce is being properly trained using the latest training methods and tools and a curricula that addresses a fast changing finance world supported by the explosion of data and technology and rapidly changing expectations of finance to move from the "backroom" of transaction processing to the "boardroom" of decision support? In this new environment, is there a lesson plan and regular practice drills? How do we make sure we have the right L&D mix, and that it syncs up to an overarching FM strategy and addresses the growing list of high-priority audit remediation efforts?

— To be more effective and efficient, how do we motivate and integrate the FM workforce more closely with DoD programs and operations and fundamentally change the way things have been done over many years?

— How do we marry innovative learning mechanisms with FM subject matter specialists so that the right information gets trained and institutional knowledge that shares practical experience and context is conveyed?

— How do we prepare for a world of rapidly and continually expanding technology enablers that are already redefining FM and the knowledge, skills, and abilities (KSAs) of the FM workforce of the future?

— How do we meet the FM training needs of the millennials as the baby boomers leave the workforce?

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[13] See footnotes 5 and 6.

[14] Technical Report: "General Military Training – Standardization Options," Roland J. Yardley, Dulani Woods, Cesse Cameron Ip, and Jerry M. Sollinger, the RAND National Defense Research Institute, 2012.

[15] See "Making Human Capital Management a Strategic Business Priority in a Changing Financial Management World," by Corbin Neiberline, Howard D. Simanoff, Andrew C. Lewis, and Jeffrey C. Steinhoff, AGA Journal, Fall 2015 (http://www.kpmg-institutes.com/content/dam/kpmg/governmentinstitute/pdf/2015/human-capital-management.pdf) and "Paving the Way for the Next Generation of Federal Financial Managers to Answer the 'Call to Duty'," by Laura A. Price, Jennie R. Walker-Bridges, and Jeffrey C. Steinhoff, AGA Journal, Winter 2013 (http://www.kpmg-institutes.com/content/dam/kpmg/governmentinstitute/pdf/2013/paving-way-for-fed-financial-managers.pdf).

Components of an L&D ecosystem

DoD organizations face the daunting challenge of keeping their immense, complex, and multi-functional workforce equipped with the KSAs to provide accountability and transparency and support efficiency and effectiveness, while fully supporting the warfighter. Warfighters receive ongoing rigorous field training to hone their skills, augmented by classroom training. They function off of a warfighter playbook, which considers the full range of situations and scenarios to execute their mission, while protecting the lives of our soldiers and civilians in combat and during peacetime. Alternatively, the FM population, as part of "business operations," may primarily rely on instructor-led and web-based training in a range of technical and management skills – with increasing pressure to reduce and streamline training requirements and maximize time for business operations to support the warfighter.

Ironically, it is the very FM capability shortcomings and underlying FM training deficiencies that are contributing to broader business operations- and warfighter-related challenges. As stated by GAO in its February 2017 biennial high-risk update report,[16] colored text added for emphasis:

"Long-standing, uncorrected deficiencies with DOD's financial management systems, business processes, financial manager qualifications, and material internal control and financial reporting weaknesses continue to negatively affect DOD's ability to manage the department and make sound decisions on mission and operations. . . . For example, as we have reported, DOD's financial management problems have contributed to (1) inconsistent and sometimes unreliable reports to Congress on weapon system operating and support costs, limiting the visibility that Congress needs to effectively oversee weapon system programs; and (2) an impaired ability to make cost-effective choices, such as deciding whether to outsource specific activities or how to improve efficiency through technology. DOD's efforts to improve its financial management have been impaired by its decentralized environment; cultural resistance to change; lack of skilled financial management staff; lack of effective processes, systems, and controls; incomplete corrective action plans (CAP); and ineffective monitoring and reporting."

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[16] See footnote 12.

A noteworthy FM L&D accomplishment to address some of these weaknesses has been standing up the Office of the Secretary of Defense (Comptroller) (OUSD(C))-led "DoD FM Certification Program." This program provides a comprehensive DoD-wide finance and accounting curricula, leading to certification in a number of FM disciplines. At the same time, each military service and DoD organization continues to have a unique portfolio of FM systems, reporting channels, internal processes, operating practices, and program systems that feed financial information. Greater standardization remains a challenge. As a result, the military services and DoD organizations and their subordinate commands may augment the DoD FM Certification Program training with training geared to the needs of their respective organization or there may be gaps from a professional development standpoint.

Additionally, as noted in the aforementioned RAND Corporation report, the preferred method of delivering training varies by DoD organization and, in some cases, by component within each organization. RAND found that some may 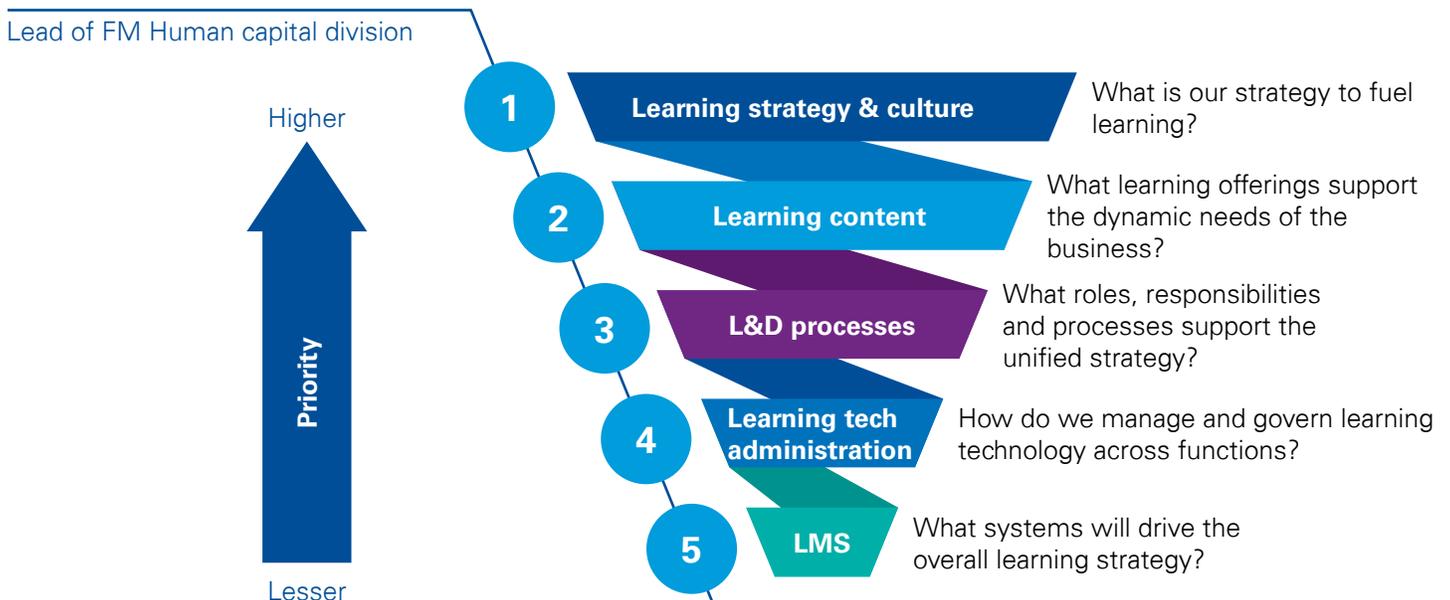continue to deploy costly and difficult-to-sustain instructor-led offerings. As such, RAND concluded there can be significant opportunities to further mature FM workforce development strategies, tactics, and infrastructure, including but not limited to L&D programs.[17]

When addressing human capital and workforce development initiatives, it can be tempting to jump straight to the underlying technological capabilities and learning management system (LMS) platforms as a "silver bullet." While technology and LMS solutions are critical components to the L&D equation, we've found that there are additional considerations and steps that may typically supersede LMS platforms. When these are addressed in an iterative sequence, they have the potential to greatly improve the end-user experience and allow organizations to better meet dynamic and evolving workforce and operations objectives.

In the L&D ecosystem, which is presented in **Figure 1,** learning strategy and culture form the foundation, and LMS solutions support the overarching functional requirements in what is a continuous process.

Figure 1 L&D Ecosystem Model

Top FM Executive

Lead of FM Human capital division

Higher
Priority
Lesser

1 Learning strategy & culture — What is our strategy to fuel learning?

2 Learning content — What learning offerings support the dynamic needs of the business?

3 L&D processes — What roles, responsibilities and processes support the unified strategy?

4 Learning tech administration — How do we manage and govern learning technology across functions?

5 LMS — What systems will drive the overall learning strategy?

[17] See footnote 14.

Through adoption of the L&D ecosystem model, leading organizations (1) dictate their tailored learning strategy to meet organizational objectives and mission, (2) determine the requisite training content composition by their various job roles and identify existing training gaps, (3) establish clear L&D processes to effectively manage L&D efforts and progress, (4) design and implement robust protocol to manage L&D technology across all associated functions, and (5) deploy corresponding LMS platform(s) that enable the related L&D functional requirements.

Leading organizations strive for consistency and standardization in both what should be similar FM practices and in training and development of FM staff. With large FM workforces within each of the military services and other DoD organizations, that are geographically dispersed at installations around the world and segmented by distinct job roles and performance objectives, it can be challenging to change the status quo. But this is what is needed. Led by their top FM executive and the head of the respective FM Human Capital division, each of the military services and DoD organizations could benefit from adopting an iterative L&D ecosystem model to set and drive a comprehensive and consistent L&D strategy.

To be most effective in its application, the L&D ecosystem is intended to be followed in an iterative sequence. Starting with Element 1 Learning Strategy & Culture, leadership develops an overarching L&D strategy to inform all subsequent L&D decisions, from selecting which L&D courses and curricula will be created, updated, and matured to accomplish its objectives and mission to assessing which L&D technology platforms will meet the unique training needs of its workforce.

In the next section of this whitepaper, we will expand on each of the five L&D ecosystem elements as they relate to the DoD FM domain, as well as provide potential implementation timeframes and segments for execution. **Please note** that the timeframes attributed to each L&D ecosystem elements are rough estimates. Adoption of the L&D ecosystem model is scalable and associated timeframes for each element will likewise vary based on the complexity and breadth of the particular DoD organization and its functions.

KPMG

Five elements that drive L&D

There are a number of ways to approach the elements of an L&D ecosystem. We have organized potential actions for the DoD FM community around five primary implementation elements that we have found to be vital in other organizations.

1 Develop an overarching learning strategy and foster corresponding learning culture.

2 Baseline FM learning content and attack gaps from a targeted enterprise perspective.

3 Establish an FM learning governance model.

4 Implement enterprise-wide FM learning knowledge management.

5 Select and implement enterprise-wide FM LMS platform(s).

We will now highlight each of these five elements and potential action steps, including possible timeframes, to implement a transformative FM L&D ecosystem based on leading practices.

1 Develop an overarching learning strategy and foster corresponding learning culture

Leading organizations view people as their most important asset and L&D as a top priority. They plan years ahead and commit to continuous L&D activities to grow staff professionally. Training is a high priority and is properly resourced, even in challenging fiscal times. Rotational assignments are used to expose staff to different career paths and to learn the business of the FM organization, together with agency programs and operations. Leadership strongly encourages active participation in professional associations, such as the American Society of Military Comptrollers (ASMC) and the Association of Government Accountants (AGA), and the attainment of professional certifications.[18] They adopt an 80-hour biennial continuing professional education requirement, similar to auditors under Government Auditing Standards.[19]

They leverage technology, such as enterprise-wide Cloud-based learning platforms and intelligent automation.[20] They view the importance of FM L&D from an organization-wide perspective, under a lens similar to warfighter training. Our experience is that while a decentralized learning model can provide tremendous flexibility to target training programs and courses to localized functions and audiences, it can impact the overall effectiveness, efficiency, and consistency of training.

Leading organizations strive to adopt a clear and actionable FM learning strategy, championed by the FM leadership of each component organization, with strong partnerships with subordinate commands and the human capital office. They avoid a situation whereby subordinate commands, that can be very large in their own right, may autonomously operate "off the grid." We recognize that there may be somewhat different training needs among the military services as well as the DOD organizations given the lack of standardization of FM systems and operations. However,
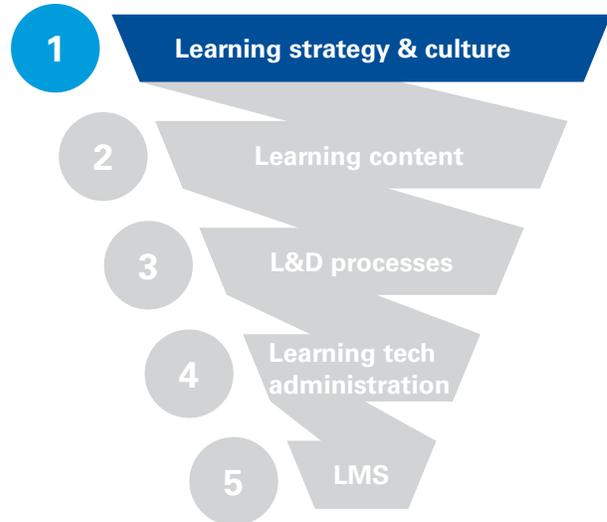
with each of those organizations, a standardized L&D model can facilitate greater consistency in competencies and capabilities across the enterprise as well as the opportunity for personnel to seamlessly rotate among FM organizations.

We also see in leading organizations the continual personal involvement of the top FM leadership in L&D programs. L&D considerations would be an integral part of day-to-day FM operations as well as initiatives to architect large-scale FM transformation efforts. High-performing L&D programs continually adapt to change, whether it be new requirements and expectations, new technology, or updated business processes and FM systems. The type and magnitude of changes highlighted in the Introduction section of this whitepaper provide a segue to similarly transform FM training.

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18 For example, Certified Defense Financial Manager (CDFM) awarded by ASMC; Certified Government Financial Manager (CGFM) awarded by AGA; and Certified Public Accountant (CPA) awarded by State Boards of Accountancy in partnership with the American Institute of CPAs.

19 Government Auditing Standards – 2011 Revision, GAO-12-331G (https://www.gao.gov/yellowbook/overview). Also, see footnote 6, subsection A2.3.2 Training and Career Development.

20 KPMG defines intelligent automation as the "automation of mission delivery and business processes by leveraging digital technologies to support tasks undertaken by knowledge workers." See "Demystifying intelligent automation: The layman's guide to the spectrum of robotics and automation in government," KPMG Government Institute, May 2017 (http://www.kpmg-institutes.com/content/dam/kpmg/governmentinstitute/pdf/2017/demystify-intelligent-automation.pdf).

2 Baseline FM learning content and attack gaps from a targeted enterprise perspective

The DoD FM Certification Program provides a wealth of valuable on-demand learning material. Included are courses, spanning a three-tiered competency scale, segmented by the finance and accounting personnel job series. FM staff that become certified at all three tiers would complete about 200 hours of basic and specialized FM training. Depending on the tier, continuing education and training and education (CET) hours would then range from 40 to 80 hours every two years. The military services and DoD organizations continue to focus on getting their FM workforce certified across the three competency tiers.

At the same time, targeted training to military services and DoD organization-specific considerations can be similarly critical to accomplishing the FM mission. Targeted training would complement and not replace the DoD FM Certification Program training. Industry trends point to a growing end-user desire for tailored learning. This can be more pronounced in DoD FM organizations for which operations and systems may not be standardized as well as largely operating with antiquated systems and processes. FM transformation through the adoption of intelligent automation and a range of enabling technology, highlighted earlier in this white paper, promises to change the current FM paradigm, spawning a need to new training and skills development.

Targeted training can also be used as a tool to help promote additional standardization in practices between and among similar organizations and seek to develop shared training materials that can be broadly applied within different organizational environments. For example, enterprise risk management is a common requirement for the military services and DoD organizations, with guidance from the Office of Management Budget (OMB)[21] and leading practices to use in delivering training are available.[22]
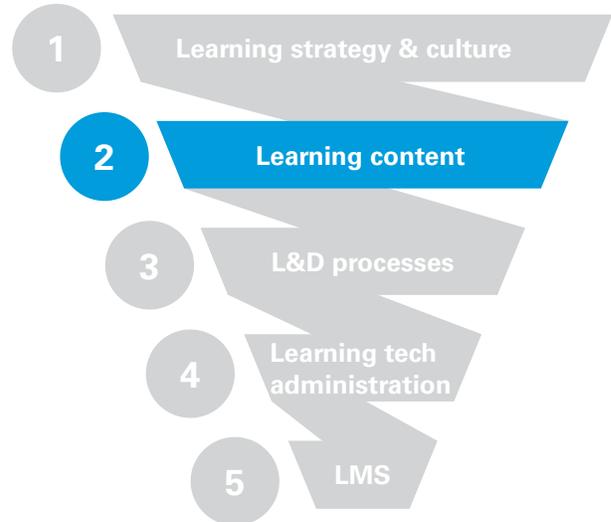
In addition, DoD faces growing pressure to achieve and then indefinitely sustain positive financial statement audit results, within aggressive timelines. Successfully navigating the rigors of a financial statement audit represents new ground for DoD's FM community as well as the range of programs and operations that must successfully feed reliable financial information to FM. DoD faces the challenge of remediating hundreds of identified financial reporting weaknesses, including training and knowledge gaps. FM training needs will continue to further evolve as new technologies, advanced analytic tools, and systems come online.

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[21] Office of Management and Budget Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control," July 15, 2016.

[22] "Navigating uncertainty through ERM – A practical approach to implementing OMB Circular A-123, by the KPMG Government Institute, November 2016 (http://www.kpmg-institutes.com/content/dam/kpmg/governmentinstitute/pdf/2016/A123-erm.pdf.

The end game is not how many hours of training FM personnel receive. It is whether the L&D program helps develop the KSAs needed to effectively and efficiently achieve the FM mission in support of the warfighter while also supporting the attainment of an individual's career goals. Some pockets of the FM learning community have already started working with their respective organization's training command to move towards role-based learning, rather than a "one size fits all" approach. To operationalize this model on a broader and sustainable scale, each DoD organization could benefit from having an L&D integrator to track all of the moving pieces. This could help ensure all FM training needs and requirements are covered collectively across the enterprise and delivered effectively and efficiently.

2 — Learning content
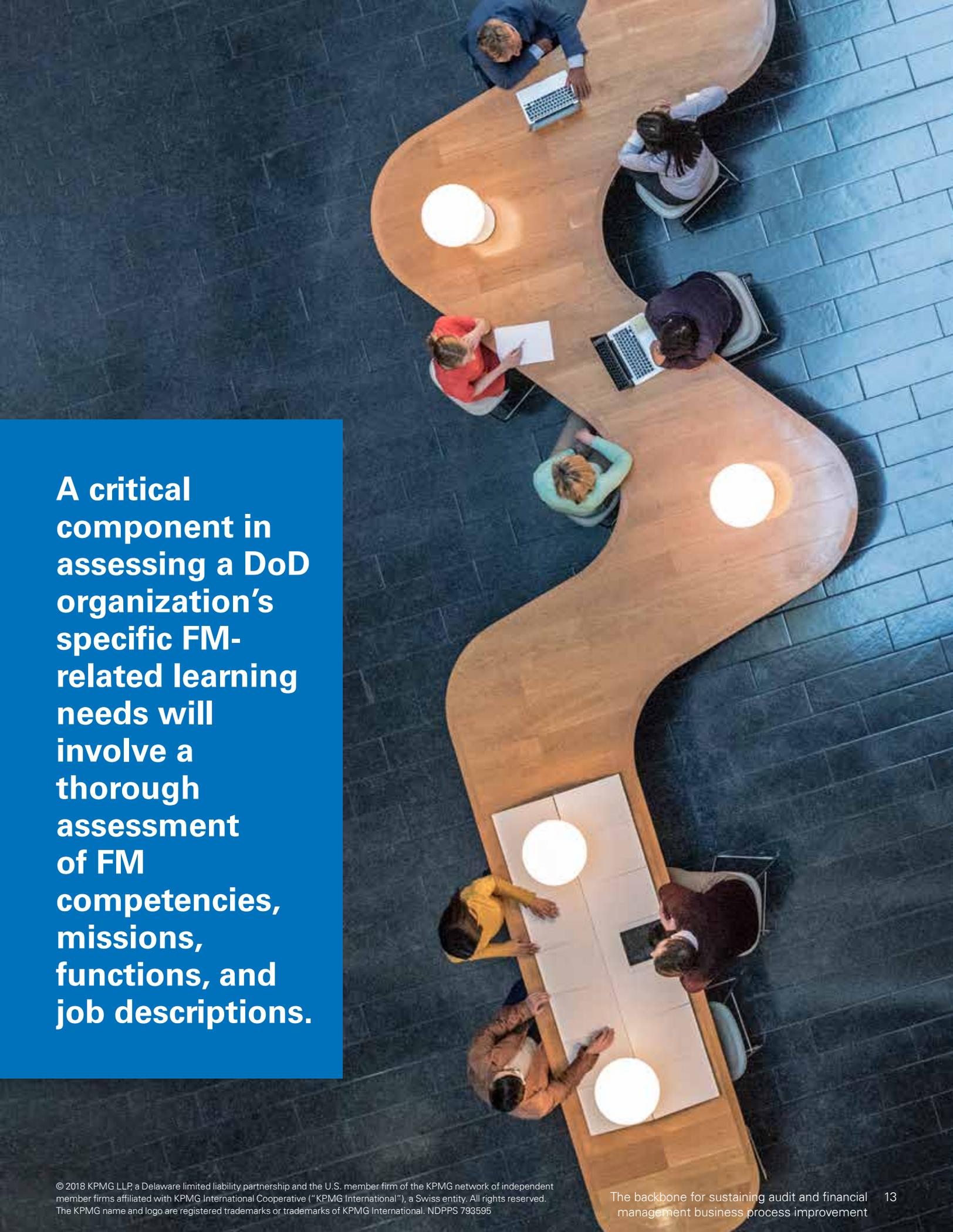
6 Months   **12 Months**   **18 Months**

A critical component in assessing a DoD organization's specific FM-related learning needs will involve a thorough assessment of FM competencies, missions, functions, and job descriptions. These are critical components of linking what gets promulgated through FM policy to action. There may be instances where formal or comprehensive competencies, missions, functions, and job descriptions are not documented and/or not fully representative of an organization's current FM functions or strategic direction. The L&D integrator could lead an effort to put this level of rigor in place to serve as the backbone for current and future FM L&D needs assessments.

It can be helpful to map the particular military service or DoD organization's training requirements to the DoD FM Certification Program elements to leverage what's already in place. This would include importing information related to the courses presently in the DoD FM Certification Program curriculum. Such information could include the course name, description, certification tier, and the applicable finance and accounting job series.

This information can help the military services and DoD organizations overlay the applicability of each course across the enterprise's FM community by job series, corresponding DoD organization-specific competencies, and organizational/command assignment.

This assessment could also be useful to help address training gaps and future L&D needs. A key output could be a catalog of military service- and DoD organization-specific FM learning needs that may not be currently covered by the DoD FM Certification Program, or may be partially covered. Included could be training needed to address current or future FM transformation initiatives and the adoption of technology enablers, such as intelligent automation and the high-powered analytic tools that can now be used to analyze massive amounts of unstructured data. Also, there may be Certification Program courses that, while relevant and necessary, may not fully address the particular needs of a military service or DoD organization, especially where they are undergoing change.

A critical component in assessing a DoD organization's specific FM-related learning needs will involve a thorough assessment of FM competencies, missions, functions, and job descriptions.

2 Learning content

The L&D integrator, working closely with his/her organization's enterprise-wide training command(s), would focus on addressing the identified gaps by competencies, missions, headquarters versus command-level functions, and job descriptions. Where gaps exist, the L&D integrator could first look for "quick wins" such as:

— Augmenting an existing Certification Program course to meet a more targeted need.

— Procuring relevant courses developed by another government organization or the private sector that are essentially off-the-shelf or could be readily adapted.

— Identifying existing training content authored at the headquarters and/or commands that can be broadened and applied across the entire FM community.

For those gaps that require more intensive and DoD organization-specific learning content, a leading practice is using "internal tiger teams" and/or contractors to develop such courses. An example would be training that is determined to be vital to preparing audit-ready and audit-sustainable financial statements. This could entail training on specific accounting, financial reporting and auditing requirements, data and analytics, root cause analysis, business process improvement, and/or emerging technology accordingly. Tiger teams could be composed of recognized high-performers from across the full range of applicable FM stakeholders at headquarters and the commands. Teams would have the support of the L&D integrator and, as needed, would travel to subordinate command and field locations to work side-by-side with practitioners.

The DoD FM Certification Program offers a wide range of multi-day in-person courses. Specific DoD organizations may also find it advantageous to adapt this training with targeted, shorter duration courses. We call these "bite-sized" learning packages that address a particular issue that is relevant and useful today or may introduce an emerging issue. They could even be delivered through a webcast, an in-house brown bag session, or a self-learning opportunity. Not everyone has an opportunity to attend multi-day training, especially if it requires travel to another location. FM organizations continually grapple with the realities of allocating staff time to training and corresponding travel given mission requirements and funding constraints. They can find it helpful to tailor supplemental training to specific needs that are immediately useable on the job and include real-life examples. The training becomes less costly and can be more readily delivered to and consumed by a wider audience.

Also, during course development, each military service and DoD organization could map any new course content it has developed to the DoD FM Certification Program. This could help FM staff that complete the new courses by simultaneously accumulating CET credits which apply to the individual's FM Certification Program requirements. It could also be helpful to the DoD FM Certification Program to have a link to any FM training curricula developed by the military services and DoD organizations as it strives to continually enhance its course content. It would also facilitate the ability to share the full range of available FM training DoD-wide.

The following are additional learning methods that could be considered in developing and conducting FM training:

Learning method	Description
Rotational blended learning	— A combination of face-to-face instruction and online time. — Extremely versatile, flexible, and adaptable to virtually any subject matter or audience. — Utilizes eLearning games and scenarios, providing (1) the learner an opportunity to explore and dive deeper online and spend time face-to-face with supportive activities to address questions and concerns and (2) instructors the chance to assess the learners' knowledge and retention.
Flex blended learning	— Similar to the Rotation Blended Learning, but primarily focused on online instruction with small groups or specific learners with access to face-to-face instruction. — Some online instruction held in the classroom to provide additional instructor face-to-face support. — Additional support opportunities could include small peer learning group sessions and regularly scheduled sessions wherein instructors can meet with learners who require additional assistance.
A La Carte blended learning	— Includes online instruction only; however, the training may take place in a physical classroom, or may supplement the instruction that the learner will receive in a brick-and-mortar classroom environment. — Leverages instructional videos as well as audio capabilities in addition to online learning support via forums, email, and instant messages. — Offers reduced instruction costs as instructors and students do not need to be physically present. — Learner-paced and self-contained online, with the opportunity to reach out for instructor support when questions arise.
Enriched virtual blended learning	— Focused on face-to-face instruction, which is supplemented by online tools and resources after the instructor-led sessions have been completed. — After the face-to-face instruction, internet links, videos, training sites, etc. facilitate continuing learning on a particular topic through self-study away from the classroom.[23]

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[23] "Blended Learning, Tips to Use Blended Learning in Corporate Training," by Christopher Pappas, eLearning Industry, November 19, 2014.

# 3   Establish FM learning governance model

1. Learning strategy & culture
2. Learning content
3. **L&D processes**
4. Learning tech administration
5. LMS

Leading organizations constantly challenge the status quo and motivate their staff to think outside-of-the-box and not be hostage to the way things have been done in the past. Architecting DoD-wide learning boards for common military training is already underway. As discussed in a May 2017 GAO report,[24] the DoD established the Common Military Training (CMT) Working Group[25] in February 2015 to, among other things, review and validate common military training. DoD defines common military training as "non-occupational, directed training that sustains readiness, provides common knowledge, enhances awareness, reinforces expected behavioral standards or obligations, and establishes a functional baseline that improves the effectiveness of DoD and its constituent organizations."[26]

While CMT courses are intended to be much different than specific learning needs for a discipline, such as FM, replicating the CMT concept in FM would help support consistency and quality of FM L&D and facilitate replication across DoD of successful learning approaches. As earlier discussed, organizations that operate in a somewhat decentralized FM learning model increase the risk of duplicative efforts and investment, contradictory messaging and learning, and inconsistent competencies and effectiveness. Even where a military service or DoD organization may be adept at meeting the needs of its particular constituents, as discussed earlier in this white paper, it can benefit from an enterprise-wide FM L&D integrator to help oversee and strategically direct L&D efforts.

Similarly establishing a Comprehensive FM Training Working Group (CFMT-WG) within each military service and DoD organization, supported by the L&D integrator, can represent a critical shift for many subordinate commands that may now operate somewhat independently with
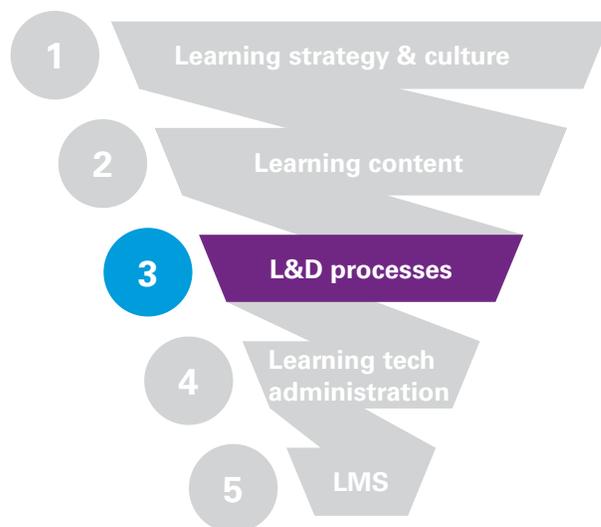
respect to L&D. In leading organizations, the reaction to change, which can be expected to range from support, to apprehension, to skepticism, to inaction, to opposition, to all of the above, is planned for and managed.

It is reasonable to expect that some subordinate commands may feel they have the appropriate institutional knowledge and understand their business far better than anyone else, making them hesitant to change what they are now doing. Leading organizations apply sound change management practices to help transform what can be a deeply-rooted localized L&D culture and reinforce collaboration and integration within a centralized learning function. They recognize that change is personal and that people have a natural need to know why. They work to build trust and understanding through communications and transparency. Flexibility is vital in moving the culture in a new direction and gaining acceptance. Leading organizations are creative and leverage aspects of the current culture in introducing change. The end game is never one of compliance, but is focused on adding value in carrying out the mission.

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[24] "DOD TRAINING – DoD Has Taken Steps to Assess Common Military Training," GAO-17-468, May 23, 2017 (https://www.gao.gov/assets/690/684845.pdf).

[25] Per DoD Instruction 1322.31, the CMT Working Group is composed of representatives from the military departments, Joint Staff, and CMT lead proponents.

[26] The CMT presently encompasses 11 courses: (1) Counterintelligence Awareness and Reporting, (2) Antiterrorism, (3) Cybersecurity, (4) Code of Conduct, (5) Privacy Act, (6) Operations Security, (7) Combating Trafficking in Persons, (8) Military Equal Opportunity, (9) Sexual Assault Prevention and Response, (10) Substance Abuse, and (11) Suicide Prevention.

Now what might a FM L&D governance model look in a military department or DoD organization so that it drives an actionable and comprehensive FM learning strategy? The following is not meant to represent the only way to do so or be considered a recommendation from KPMG. It is meant to exemplify how this could potentially be accomplished in an organization with the complexities of a military service or DoD organization. Also, we provide some context around potential time frames for accomplishing what we term as immediate, near-term, and mid-term actions. Again, these time frames are simply to exemplify one potential approach to transforming an FM L&D strategy, including the delivery methods, premised on what we have found to be leading practices.

3 **L&D processes**

6 Months

12 Months

18 Months
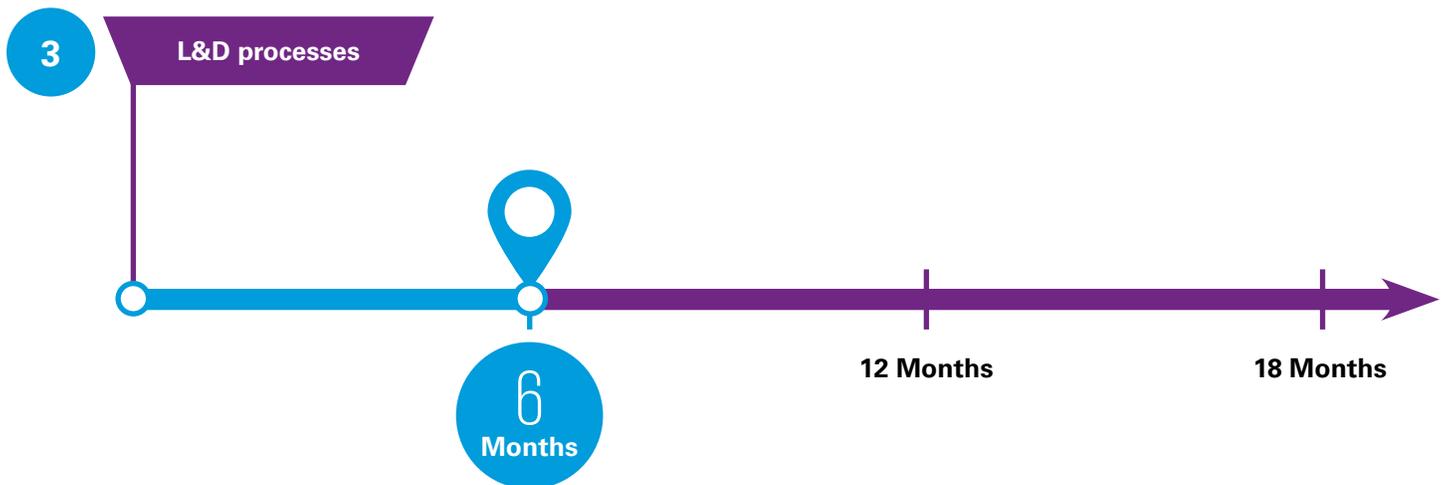
A designated CFMT-WG would be established (such as in the comptroller's office of a military service or DoD organization) to serve as that organization's FM L&D hub, in collaboration with its human capital office. The CFMT-WG would operate under a charter that would include the objectives, membership, structure, scope, responsibilities, meetings, and effective date.

The structure can be tailored to an organization's needs. There could be a similar organization already in place that would meet this need or could be used as the starting point. The CFMT-WG would be chaired by top FM leadership, most notably the Chief Financial Officer (CFO), lead comptroller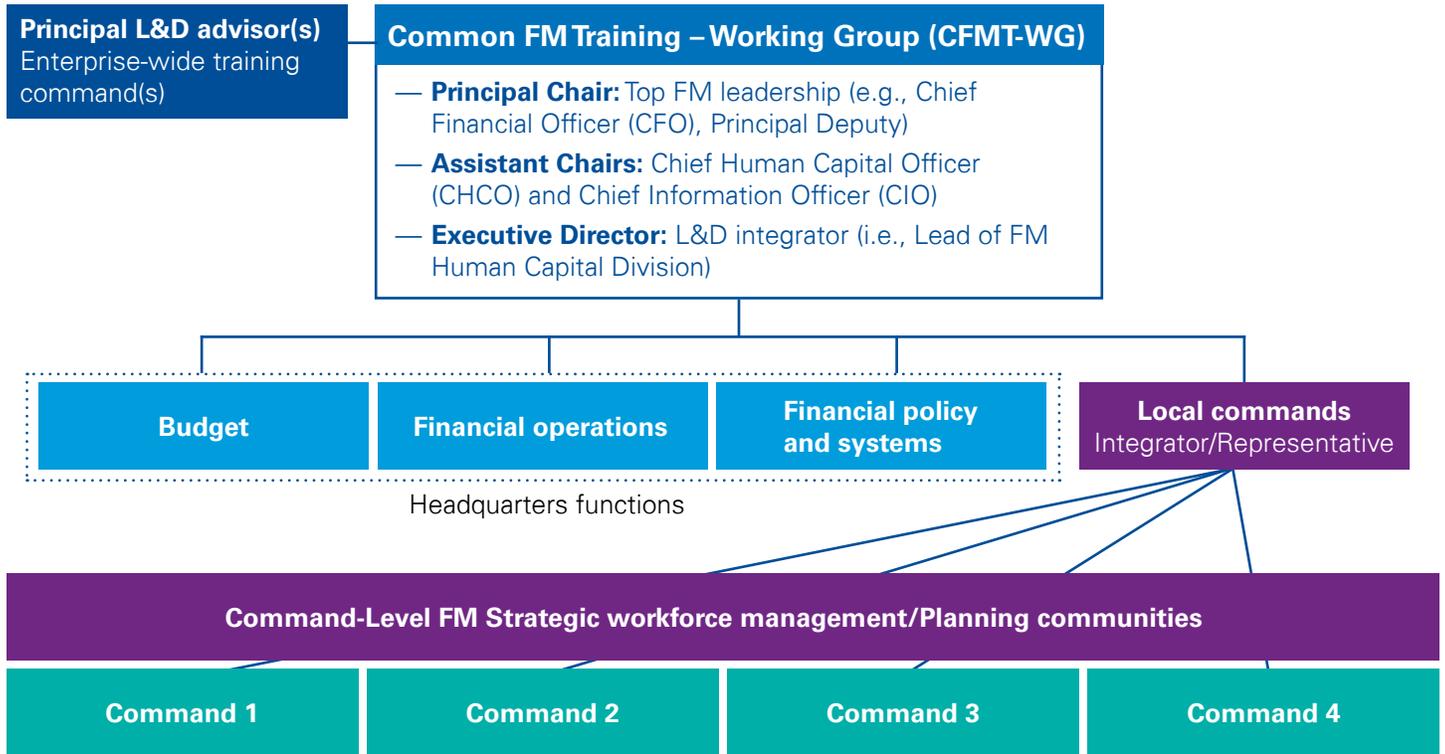, or her or his principal deputy and would be supported by the chief human capital officer (CHCO) and the chief information officer (CIO) given their respective expertise. The L&D integrator could serve as an executive director to support the chair, both technically and logistically, with important linkage to the CHCO and CIO and the applicable training commands.

Other membership could include representatives from (1) organization-wide training commands;[27] (2) major FM functional areas (budget, financial operations, and financial policy and systems); and (3) the comptrollers at the subordinate commands. **Figure 2** below provides a notional depiction of the CFMT-WG structure.

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[27] For example, in the military services, this would be the Air Education and Training Command, the Army Training and Doctrine Command, the Naval Education and Training Command, and the Marine Corps' Training and Education Command.

Figure 2 Notional CFMT-WG Structure

Individual military service or DoD organization

Principal L&D advisor(s) Enterprise-wide training command(s)	Common FM Training – Working Group (CFMT-WG)
	— **Principal Chair:** Top FM leadership (e.g., Chief Financial Officer (CFO), Principal Deputy)
	— **Assistant Chairs:** Chief Human Capital Officer (CHCO) and Chief Information Officer (CIO)
	— **Executive Director:** L&D integrator (i.e., Lead of FM Human Capital Division)

Budget	Financial operations	Financial policy and systems	Local commands Integrator/Representative

Headquarters functions

Command-Level FM Strategic workforce management/Planning communities

Command 1	Command 2	Command 3	Command 4

Depending on the number of subordinate commands, it may be advantageous to rotate command membership, whereby selected commands would serve as integrators to broadly engage the full range of commands. Ideally, as major stakeholders, all the commands would be represented.

3 L&D processes

6 Months

12 Months

18 Months
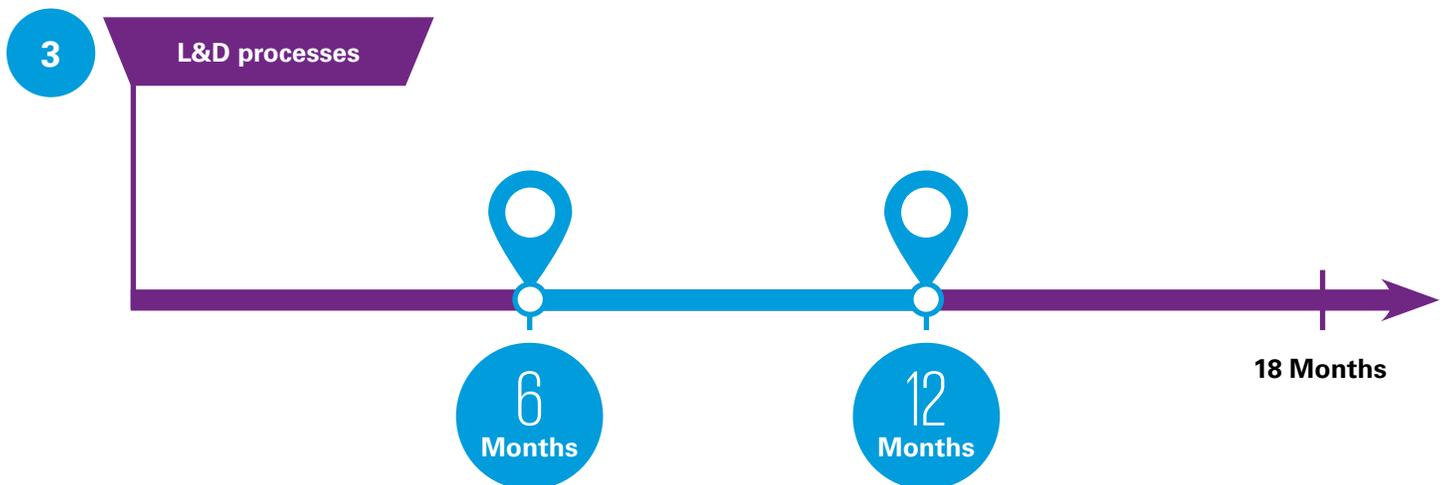
The CFMT-WG would work with its applicable training command to architect (or if already in place, adapt as needed) a centralized FM L&D model. The model would define a multi-year enterprise-wide FM L&D strategy.

The CFMT-WG would coordinate and incorporate all FM priorities, from a headquarters and collective subordinate command perspective, into the broader approach. The topics covered could include, for example:

— Audit sustainment efforts;

— Enterprise risk management;

— Technical accounting and auditing standards and requirements;

— Data and analytics;

— Financial analysis and modeling;

— Cybersecurity;

— Intelligent automation to include robotic process automation, enhanced process automation and cognitive automation;

— Blockchain;

— Budget development and execution;

— Online financial reporting, such as the reporting of spending under the Data Accountability and Transparency Act;

— Fraud, waste and abuse prevention, detection and remediation;

— FM system design and enterprise architecture;

— Asset management;

— Managerial cost accounting;

— Financial planning and forecasting;

— Performance measurement;

— Cost control;

— User fees;

— Insider threat analysis;

— Emerging issues; and

— Evolving FM competencies, roles, and responsibilities.

As an input to the design of a centralized FM L&D model, a gap assessment helps identify the strengths and weaknesses of the current FM L&D competencies and capabilities at military service and DoD organization headquarters and at their subordinate commands. This in turn helps provide a more holistic understanding of how to approach L&D needs. It will be vital to consider not only the present but the future state of FM. Over time, it is reasonable to expect that the status quo will be neither sustainable nor effective and efficient given the range of environmental changes highlighted in the Introduction of this white paper. Also, it will be critical to not only know the KSAs of each current FM staff, but to develop the KSAs of the future. Transforming L&D will be more about looking to the future as opposed to using modern technology platforms to deliver the current suite of training.

To help foster partnerships between headquarters and the commands and expand mutual understanding, the CFMT-WG could conduct stakeholder interviews and focus group meetings. It will be important to actively engage with the comptrollers at the subordinate commands and the leaders of the individual training commands, along with other FM learning users, practitioners and FM and program staff across the enterprise.

Once developed, a draft of the centralized and comprehensive FM L&D model could be vetted through the respective stakeholders and appropriate headquarters channels, before being approved by the corresponding top FM leadership. Openness and transparency are critical to understanding and acceptance.

3 **L&D processes**

6 Months

12 Months

18 Months
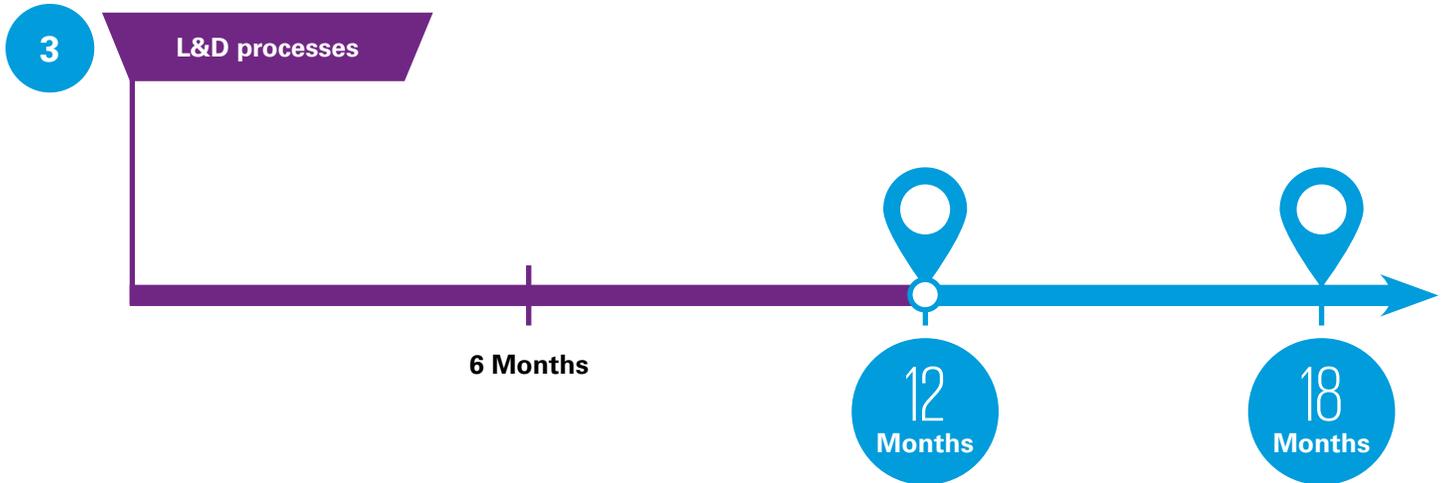
Top FM management, in conjunction with the CFMT-WG and the organization's enterprise-wide training command(s), would then formally release and communicate the updated centralized FM L&D model to the entire FM community. Communications efforts may involve:

— Top FM management releasing an executive memorandum to the enterprise-wide FM community outlining the new L&D model and how that model supports achievement of the FM mission as well as personal career development for FM personnel. Included would be the overarching strategy. Once the staff has had an opportunity to understand why and what at an enterprise level, a more detailed concept of operations and an even more detailed standard operating practices and procedures would follow.

— A multi-channel communications campaign at varying levels of leadership and staff across headquarters and commands. The objective would be that the entire FM community is fully exposed to and understands not only the contents but the context of changes to the FM L&D model. The organization can leverage a range of already available communication channels; including all-hands meetings and calls, webinars, open forums, and newsletters. Frequency, consistency, and openness are critical to build understanding, trust, and acceptance.

Finding the right balance, tone, and frequency can be challenging. As stated earlier, understanding what and why is vital. Be prepared to answer questions such as these:
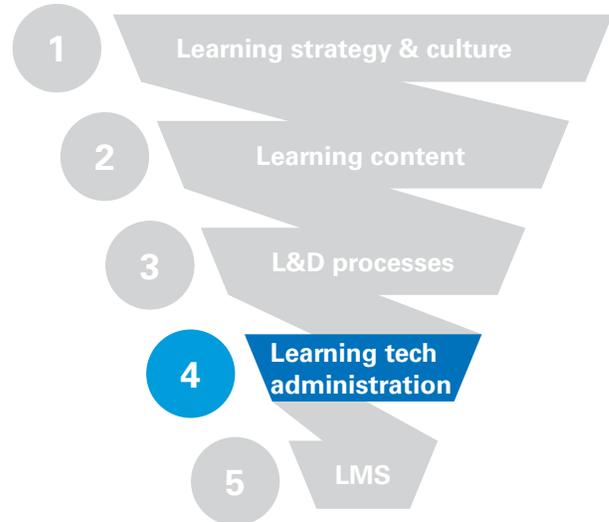
– Why are we doing this?

– How will this improve the achievement of the FM and the overall agency mission in support of the warfighter?

– What will be the impact on me personally?

– How will this be implemented and over what time frame?

– What's the end game?

– How do we get there?

— Acceptance at the outset that some level of resistance is natural and is part of the change management process. Don't expect that everyone will naturally be on board with any change to the status quo. In leading organizations, leadership remains focused on capturing feedback and working through any valid concerns. They spotlight leading practices and pockets of excellence and promote ongoing collaboration to transfer what is working well across headquarters and the subordinate commands.

4 Implement enterprise-wide FM learning knowledge management

Currently within many DoD organization, FM personnel are required to conduct multiple searches through various repositories and locations to find applicable knowledge to effectively and efficiently perform their job. Longer-term, advanced LMS functionality and a single, authoritative L&D repository will help alleviate some of these challenges. As it relates to L&D, knowledge management can help in architecting, deciding on, and implementing FM L&D. This includes enhancing key FM-related information, tools, and resources. The goal is to improve workforce performance, increase awareness and communication and improve accountability of employees and supervisors, as well as provide for a formal, standardized knowledge retention and sustainment model for audit remediation and business process improvement efforts.

In essence, knowledge management in this context will help generate the underlying LMS functional requirements. In doing so, it will force DoD organizational stakeholders to consider the linkages of L&D collateral to other interrelated artifacts that each FM employee will need to access in a centralized manner to more efficiently get trained on his/her duties, expectations, and objectives. These linkage are expected to become increasingly made more complicated in the current environment of rapid and ongoing updates and refinements to end-to-end business processes in support of audit remediation. The following are just a sample of the formal FM civilian job series or roles that exist within each DoD organization. Each of these roles has ties to distinct end-to-end business processes with corresponding policies, process cycle memoranda (PCMs), standard operating procedure (SOPs), CAPs, and training requirements:

— 501 Financial Administration and Program

— 503 Financial Clerical and Assistance

— 505 Financial Manager

— 510 Accounting

— 511 Auditing

— 525 Accounting Technician

— 530 Cash Processing

— 540 Voucher Examining

1	Learning strategy & culture
2	Learning content
3	L&D processes
4	**Learning tech administration**
5	LMS

— 544 Civilian Pay

— 545 Military Pay

— 560 Budget Analysis

— 561 Budget Clerical and Assistance

A vast amount of knowledge will need to be organized for each of the above FM job roles, as well as and for the integration with DoD organization-internal and -external knowledge sources (for example, the DoD FM Certification Program). Implementing a knowledge management initiative would introduce greater structure and logical organization and access to key role-based information. This is no small feat when you factor in the complexity and broad-reaching tentacles of the various FM job roles and their geographically- and organizationally-dispersed nature.

Leading organizations typically address knowledge management first, and let its outputs inform the functional requirements and functionality of future LMS platforms.

The FM learning strategy would serve as the foundation for establishing the FM job role priorities, alignment of key information, and LMS functional requirements and functionality. For DoD FM organizations, existing LMS functional refinements – and possibly selection of an entirely new LMS platform – are probably longer-term endeavors. More immediate interim solutions could include shorter-term options such as an advanced SharePoint portal, or alternative technology platform.

For example, in this first 12 months of this phase, the FM organization may find it useful to develop a SharePoint-based FM learning repository site. The SharePoint site's underlying functionality and data could provide both reliable content and a centralized knowledge center for interim FM L&D needs, as well as support the information needs for new or refined LMS solutions. In both instances, the FM training needs assessment discussed earlier in this white paper can be helpful in defining a tactical protocol for organizing learning data into a logical and searchable format.

While not necessarily presented in this format, **Figure 3** below lists some example metadata fields that the FM can incorporate into its structure and organization of key FM job role-based knowledge management efforts.

4 Learning tech administration

6 Months

12 Months

18 Months
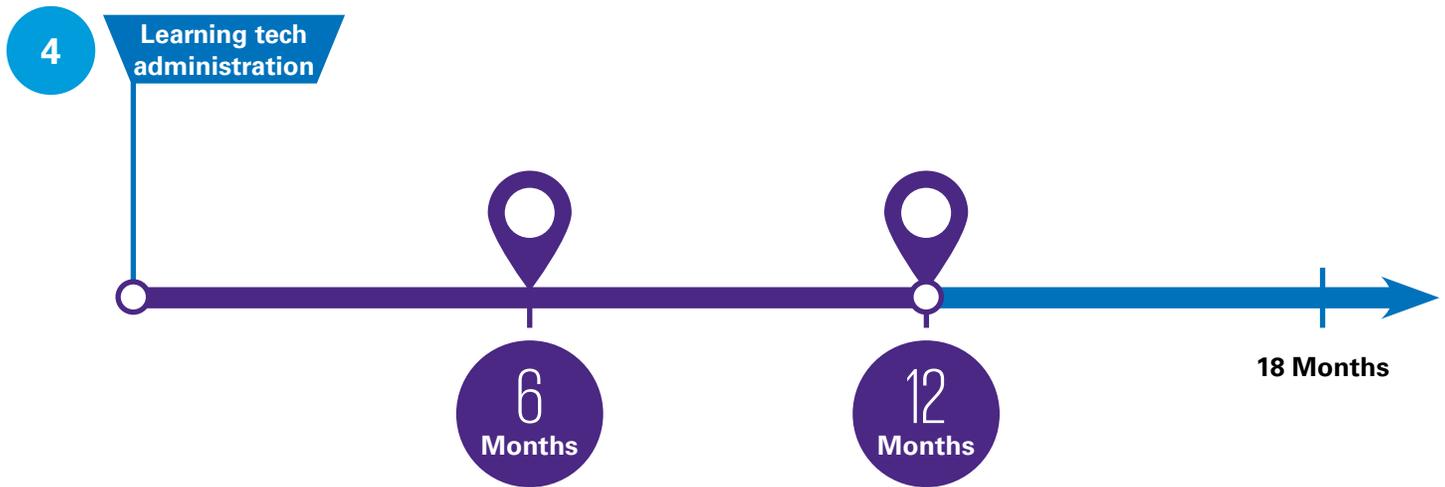
Figure 3 Example FM job role-based metadata

Last Name, First Name, MI

Rank/Grade

Job Series

Organization/Command

Current Assignment Location

— Years In Current Position

— Commanding Officer/Supervisor

— Associated Competencies

— Alignment to Financial Management Missions and Functions

— Associated DoD FM Certification Courses

— CET Status: Accumulated CETs, Remaining CETs and Need By Date

— Additional Defense Agency-Related Learning Needs

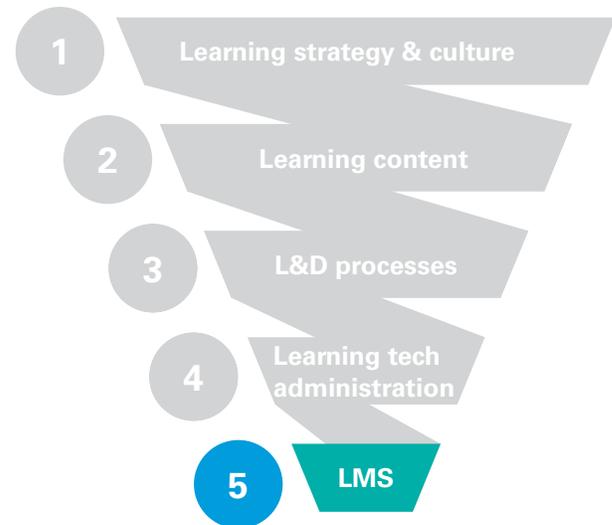## 5 Select and implement enterprise-wide FM LMS platform(s)

Leading organizations have mature in-house LMS platforms that help organize, assign, and track completion of FM learning curricula. They strive for efficiency and effectiveness in managing training as an asset and have learned that LMS platforms support standardization and consistency and help leverage training across the enterprise.

For FM organizations that follow a decentralized learning model, headquarters and subordinate commands may maintain local training repositories and curricula and may not have mature or even standard LMS platforms. This can foster training duplication, inconsistency, inefficiency, and ineffectiveness. Left unaddressed:

— Professional development gaps may persist.

— Existing and emerging training needs may "slip through the cracks" due to headquarters being unaware of current and future training requirements at subordinate commands or vice versa.

— Competency tracking may be inconsistent, making it more difficult to target future training campaigns to the right people and right topics.

— The shelf-life of individual FM courses may be difficult to track to prevent outdated and inconsistent information from continuing to be pushed to the FM community.

Distance learning (DL) is expected to play an even greater role in the future, aided by emerging technology. From DoD Instruction 1322.26, Distance Learning: "DL is an affordable, effective, and convenient medium for education and training activities. During the instructional design process, DL should always be considered as a potential instructional delivery option."[28]

Additionally and consistent with DoD-wide CMO IT and Human Capital reform initiatives,[29] DoD organizations will be faced with harnessing cloud-based LMS platforms and more dynamic interfaces to push relevant professional development and communications to their employees in a more rapid and role-based fashion. These LMS systems will also need to support the respective DoD organization's training curriculum; for example, by adapting to each learner's needs, identifying gaps in knowledge, and providing suggestions to close knowledge gaps.

Cloud providers will continue to launch industry-tested and -configured commercial-off-the-shelf solutions that provide more consistent user experiences. Think of concise online instructional videos that can be shared at-large, anywhere, anytime with whomever needs access. An insufficient or altogether missing FM-related portal on a DoD organization's LMS platform can create inconsistent access to FM learning artifacts and materials. As such, leading FM organizations adopt an integrated and centrally-managed FM-related LMS portal that provides access to FM L&D resources across the enterprise, regardless of assignment and geographical location.

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[28] DoD Instruction 1322.26, Distance Learning, Office of the Under Secretary of Defense for Personnel and Readiness, October 5, 2017 (http://www.esd.whs.mil/Portals/54/Documents/DD/issuances/dodi/132226_dodi_2017.pdf?ver=2017-10-05-073235-400).

[29] See footnote 3.

Emerging LMS functionality to be considered for a dedicated FM portal, which can be part of a larger enterprise LMS system, as discussed earlier, includes:

— Enhancements to LMS platforms, such as using a cloud-based LMS.

— Designing and supporting personal learning environments.

— Using adaptive learning technology to support a customized and more focused individual learning experience.

— Integration with talent management technologies.

In leading organizations, shifts in L&D are rooted in enhancing mission accomplishment and service to the public through a highly capable and trained workforce who bring to the table the needed KSAs. They avoid spending resources to refresh historical courses on functions that will soon be replaced or upgraded with newer technology features, such as intelligent automation. Instead, training focus areas align with disciplines and competencies required for the new ways of doing business. Also, training upgrades in LMS and curricula are vetted with appropriate agency-wide governance bodies and process owners to prevent redundancies and potential contradictory training at different organizational levels.

5   **LMS**

6 Months

12 Months

18 Months

At the department-level, the DoD is moving to large-scale LMS consolidation and a potential shared service LMS model in order to reduce dependence on individual business units purchasing LMS platforms for specific needs.[30] Considering this consolidation, aligning each military service and DoD organization's FM-related LMS strategy could represent the long-term path forward for the FM community. In identifying LMS technology solution options, with the support of the CIO, the CFMT-WG could evaluate available technologies to determine the best fit, as well as identify options for any needed refinements.

Likewise, with the support of the CHCO, the CFMT-WG could assess the adequacy of its existing or future FM-related LMS portal to meet human capital management needs, such as advanced learning capabilities. One option is to select training and/or subordinate commands for

advanced learning capability pilots with a goal of potential application across the enterprise.

Lastly, the CFWT-WG could establish system-related requirements for how it will continue to maintain effective and efficient LMS capability going forward. This would include compiling needed training information on an ongoing, real-time basis and identifying necessary interfaces. Continuing interfaces include the Defense Civilian Personnel Data System (DCPDS), DoD Performance Management and Appraisal Program (DPMAP), and "DoD FM Certification Program" portal). It would be important to involve the CIO in these discussions to make sure other DoD organization-specific system considerations, limitations, and guidelines are factored into the requirements gathering process.

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[30] Department of Defense, FY 2019 Investment Management Process Briefing, April 3, 2018 (http://bea.osd.mil/bea11.1/products/FY19%20Open%20House.pdf).

Another consideration would be longer-term integration with the Defense Competency Assessment Tool (DCAT). Once fully operational and deployed across the DoD, DCAT will serve as a Department-wide competency assessment tool to validate occupational competency models and assess civilian employees' proficiency levels in the competencies within their occupational series. DCAT will also enable the Department to conduct a biennial assessment of civilian employees' critical skills and competencies needed now and in the future to meet mission requirements.[31]

5   LMS

6 Months   12 Months   18 Months
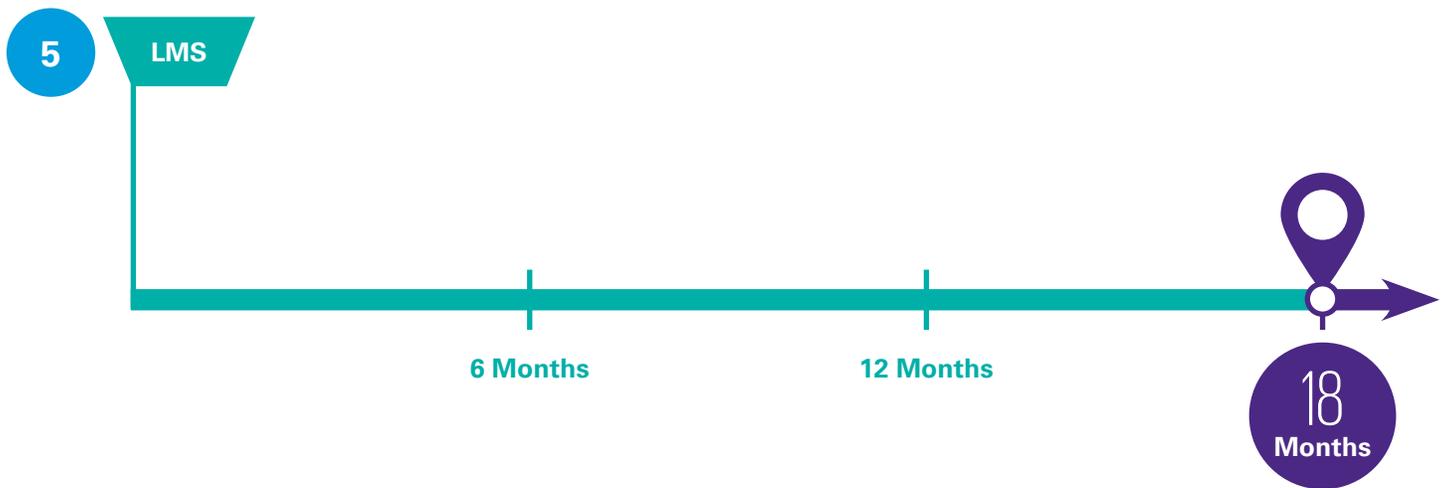
In all of the efforts to operationalize the FM-related LMS portal, the CFWT-WG would work closely with its respective enterprise-wide training command(s). They would glean the training command's expertise, while facilitating integration across the FM community in headquarters and the subordinate commands. A strong partnership between the CFWT-WG and its respective training commands would also help sustain the FM learning-related knowledge management approach and migration of the organization and metadata into an advanced FM-related LMS portal(s), while procuring, configuring, and implementing the LMS technology platform.

[31] Defense Competency Assessment Tool (DCAT) Frequently Asked Questions (General) (https://www.tecom.marines.mil/Portals/90/EducationCOI/ReferencesEdCOI/Defense%20Competency%20Assessment%20Tool%20(DCAT)%20Frequently%20Asked%20Questions.pdf).

Final thoughts

The explosion of data and the ability to analyze that data is already changing the landscape of FM and the contributions the DoD FM community can make to the warfighter. The movement to intelligent automation promises to drive major changes in how FM does it job day-to-day and the skill sets needed. The expectations of the President's Management Agenda are far reaching and targeted to establishing the workforce for the 21st century.

Investments in DoD's most valuable asset – its people – will continue to be a priority. We expect to see an increased pace of change, with additional opportunities to transform FM business practices of the past that may not have kept pace with today's needs and expectations. Equipping the FM community with the ability to support all missions and business processes across the enterprise with the right information, using the right learning platforms and channels, organized in a logical and user-friendly construct, geared to the right audience, and at the right time not only supports the accomplishment DoD's warfighter mission, but helps drive and sustain DoD business process improvement efforts. Similarly, investments in L&D will be integral to DoD's audit readiness and sustainment initiative, which is now reaching a critical stage as the military services and DoD organizations are undergoing full financial statement audits.

High-performing L&D programs continually adapt to change, whether it be new requirements and expectations, new technology, or updated business processes and FM systems. They work to address the future as opposed finding themselves behind the curve and having to catch up. Hockey legend Wayne Gretzky said: "A good hockey player plays where the puck is. A great hockey player plays where the puck is going to be." So prepare for transformative change in DoD FM by skating to where the puck will be through learning and development that can be the backbone of sustaining audit and FM business process improvement.

KPMG

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How KPMG can help

KPMG LLP (KPMG) is a leader in helping federal agencies – including the military services and DoD organizations – and other governmental organizations in the U.S. and globally develop and execute innovative FM learning strategies that support the particular agency's mission and address senior leadership top priorities.

Within the DoD FM domain – in which audit and business process improvement will remain as enduring priorities – KPMG brings a combination of independent public accountant and government audit insight, along with functional transformational and government and private sector business experience. This enables us to help the military services and DoD organizations tackle their FM-related learning objectives while simultaneously threading audit sustainment requirements into new and updated FM competencies. KPMG has extensive experience:

Assessing current FM organizational readiness in terms of finance and accounting competencies and capabilities.

Identifying improvement areas within existing FM organizational models, and when necessary supporting the establishment of entirely new FM job series to support evolving mission requirements, business process improvements, and audit remediation efforts.

Developing and executing overarching FM learning strategies and learning processes to help FM organizations realize their desired FM-related competencies and learning culture.

Architecting and supporting the adoption of FM learning governance models that incorporate complex, geographically-dispersed enterprise organizational structures, chains of command and spheres of influence, and address any resistance to change.

Developing actionable personnel-related plans of action to address functional and operational gaps from a holistic transformational perspective that incorporate multiple behavioral change management elements, such as strategic communications, training, and education.

Executing plans of action through training and education content development across multiple learning delivery methods, including instructor-led and web-based platforms.

Continually tracking and reporting on training and education completion metrics and feedback to assess the (1) effective distribution to intended training audiences, (2) correlation of training exposure to adopted behavioral changes in business processes, and (3) need for future training and education content and functionality improvements.

Defining knowledge management and LMS functional and technical requirements, assessing vendor capabilities, and supporting the selection of LMS platform(s) aligned to mission requirements.

Authors

Quimby J. Kaizer
Principal, Advisory, MC—Federal
qkaizer@kpmg.com

Quimby J. Kaizer, MBA and Lean Six Sigma Black Belt, is a principal in KPMG's Federal Advisory Practice. She leads the Federal People and Change Service Network and the Department of Veterans Affairs account. Over her 25-year management consulting career, she has maintained a passion for tackling complex transformation initiatives through business strategy and pragmatic operational improvement approaches that result in organization changes that are embedded and sustained to improve mission performance. She is an executive fellow of the KPMG Government Institute.

Jeffrey C. Steinhoff
Managing Director, KPMG Government Institute
jsteinhoff@kpmg.com

Jeffrey C. Steinhoff, CGFM, CPA, CFE, and CGMA, is the managing director of the KPMG Government Institute. During a 40-year federal career, he was assistant comptroller general of the U.S. for Accounting and Information Management, led GAO's largest audit unit, had responsibility for developing government auditing and internal control standards, and was a principal architect of the CFO Act. A past AGA national president, he founded AGA's CGFM program and received the Robert W. King Memorial Award, AGA's highest honor. An elected NAPA fellow, he was a charter member of the Defense Department Audit Advisory Committee.

Stephen M. Ponce
Director Advisory, MC—Federal
sponce@kpmg.com

Stephen M. Ponce, PMP, is a director in KPMG's Federal Advisory Practice. He leads KPMG's Federal People and Change capabilities across the Department of Defense with a particular focus on the Department of the Navy. His consulting career spans 12 years, with a passion for architecting and executing complex change management initiatives by addressing the "people" side of transformation at the executive and operational components. He is an executive fellow of the KPMG Government Institute.

Contact us

Quimby J. Kaizer
Principal, Federal Advisory
T: 703-286-6666
E: qkaizer@kpmg.com

Ginger Bonin
Managing Director, Federal Advisory
T: 703-286-8247
E: gbonin@kpmg.com

Stephen M. Ponce
Director, Federal Advisory
T: 571-245-5316
E: sponce@kpmg.com

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Jeffrey Steinhoff
Managing Director
T: 703-286-8710
E: jsteinhoff@kpmg.com

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