

# Jonathan R. Witter, CPA, CDFA

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## EXPERIENCE

**Assistant Director for Performance and Accountability Reporting; Office of the Under Secretary of Defense Comptroller;** (b)(6) GS-0510-15; May 2003 to Present; Supervisor Ms. Terri McKay (703) 693-6502.

- Developed, designed, implemented, and now direct DoD's financial improvement initiative, which includes DoD's improvement plans, and has as its goal the attainment of an unqualified audit opinion for the fiscal year (FY) 2007 financial statements.
- Obtained Under Secretary of Defense Comptroller's (USDC) approval for additional staff and contract support to execute the financial improvement initiative.
- Developed charter and obtained the USDC's approval to establish the Financial Management Improvement Executive Steering Committee (ESC) to govern the Financial Management Improvement Initiative.
- Chair two subcommittees of the ESC, the Review and Prioritization Committee and the Funding Committee which provide recommendations to the ESC on candidates for audit and strategies for funding audits.
- Managed an epochal acceleration in financial reporting in response to changing federal requirements and for FY 2003 successfully reduced by 32% the time spent producing the Performance and Accountability Report, which included the financial statements compiled from 333 entity level trial balances and that reported \$546.7 billion in appropriations received, \$1.5 trillion in liabilities, and \$1.1 trillion in assets.
- Led a focused effort that materially eliminated 2 of DoD's 13 DoD agency wide auditor identified material weaknesses.
- Oversaw the transformation of DoD's Management Control Program to include the DoD's active use of the Office of Management and Budget's (OMB) Financial Information Progress System to collect and report data; led a 50% reduction in the period for producing the Statements of Assurance; and the analysis and reduction of material weaknesses from 70 at the end of FY 2002 to 40 at the end of FY 2003.
- Led a government wide survey of 22 federal departments' accelerating reporting processes for FY 2003 and supplied the results to the Chief Financial Officer's (CFO) Council.
- Serve with the Deputy Inspector General (IG) for Audit as a co-liaison with the Defense Business Board on a project to enhance the IG's capability to execute large scale financial audits.

- Lead two teams of primarily senior level GS 14s and GS 15s to accomplish multiple national and DoD priorities including Implementation of OMB's Intragovernmental Transactions Portal; quality control reviews of the quarterly and annual financial statements for 19 DoD components; development of 17 financial metrics; and preparation of Congressional testimony.
- Oversee USDC representation on 13 DoD audit committees.
- Oversee the development, promulgation, and interpretation of DoD-wide accounting and reporting policies that incorporate Federal Accounting Standards Advisory Board concepts and standards, the United States (U.S.) Treasury Standard General Ledger, and the OMB guidance into 13 chapters of the DoD Financial Management Regulation related to financial statement reporting.
- Regularly advise and provide counsel to the USDC, Principal Deputy Under Secretary of Defense (Comptroller), and Deputy Chief Financial Officer.

**DoD Agency Wide Financial Statement Audit Project Manager; Office of the Inspector General of the Department of Defense**

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- Directed transformation of the IG's financial statement audit process, implemented best practices, improved centralized leadership for 14 supporting audit teams, and introduced specific client coordination practices for the Defense Financial Auditing Service (DFS) Directorate of the IG, a directorate of 150 professionals.
- Established a new Directorate Leadership Services Team to provide coordination and leadership for the entire directorate; disseminated operational audit guidance through development of the CFO Web Site; and, provided continuous technical advice to solve complex accounting and auditing issues
- Initiated a strategic planning process that implemented the President's Management Agenda, statutory requirements, and the IG's Strategic Plan.
- Managed and directed audits of the DoD agency wide financial statements, which reported \$415 billion of budgetary authority, \$681 billion of assets, and \$1.5 trillion of liabilities.
- Directly supervised two teams of audit professionals and provided leadership for an extended staff of up to 125 professionals who provided inputs to the agency wide audit.
- Established audit objectives, developed audit programs, oversaw execution of audit procedures, ensured evidential matter was collected, analyses were documented, and quality control standards were met to ensure audits were conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS).
- Established and chaired the Financial Statement Audit Network Accelerated Reporting Working Group, a national level group, which collected information from IG's throughout the Federal community on challenges and opportunities for accelerating audits.
- Organized, chaired, and spoke at audit planning conferences and provided training lectures on financial audits.
- Briefed IG, Deputy Assistant Inspector General for Audit, and senior DoD officials on critical financial management topics.

- Received nomination for organizational improvement award and received the financial statement audit report of the quarter award.

**Other Defense Organizations Audit Project Leader;** Office of the Inspector General of the Department of Defense; Salary (b)(6) GS-0511-12 and 13; June 1998 to February 2002; (b)(6)

- Developed and implemented strategic and tactical plans to audit the Other Defense Organizations (ODO) which consist of approximately 50 Defense agencies, activities, and funds that in aggregate represented approximately \$50 billion in appropriations received.
- Identified importance of Defense Agencies to DoD agency wide financial statements and convinced senior IG and GAO leadership that strategic emphasis needed to be placed on the financial reporting and auditing of the Defense Agencies.
- Led multiple teams of 4-6 auditors in performing a series of 12 financial audits of agencies, accounting offices, and the consolidated ODO financial statements.
- Supervised extensive analyses of accounting transactions, trial balances, account balances, reports on budget execution, and consolidated financial statements and notes, and reviewed expenditure reporting, processes for recording and reporting obligations, internal controls, process flows, and adequacy of training.
- Initiated and oversaw the development of the Trial Balance Analyzer, a database analytical tool, that reduced the time associated with analyzing trial balances from approximately a week to a few hours.
- Wrote audit reports that were distributed to DoD management and the U.S. Congress and recommended solutions that reduced millions of dollars in abnormal balances, reduced undistributed disbursements, increased ownership of problems at the point of data entry, strengthened internal controls, and improved the quality of Defense agencies' trial balances and reports on budget execution.
- Presented scholarly lectures and instructional presentations at various conferences for Defense agencies and auditors.
- Served as technical expert and liaison between GAO, IG, DFAS and independent public accountants for audits of Defense agencies.
- Received organizational improvement award, senior auditor of the quarter award, senior auditor of the year award, and multiple performance awards.

**Auditor;** Office of the Inspector General of the Department of Defense; (b)(6) GS-0511-7,9,11; June 1995-February 2002; (b)(6)

- Performed financial and operational audits to determine the efficiency and effectiveness of various DoD business practices and compliance with regulations.
- Evaluated the management of the Defense Satellite Communications Systems throughout Europe, Asia, and the United States; assessed the history, life expectancy, condition, and future plans of DoD satellite systems, and compared available capacity to requirements.
- Independently identified and wrote a finding addressing DoD's use of the electromagnetic frequency spectrum in foreign countries, a finding that was reported by the ABC News television network and that helped focus Congressional attention on DoD's use of this critical global resource.

- Performed analysis which showed that DoD did not use the correct contracting procedures for acquiring 36% of its International Maritime Satellite resources.
- Prepared comparative cost estimates that demonstrated the Air Force could save \$117 million by using an alternative acquisition strategy to purchase aircraft for the 89th Air Wing Executive Fleet Aircraft.
- Performed intensive review of unpaid telephone bills which were accumulating interest at a rate as high as 18% and made recommendations to improve bill payment procedures.
- Chaired an employee council that successfully convinced senior IG leadership to support an initiative to fund a graduate program for IG employees.
- Received auditor of the quarter award, report of the quarter award, the organizational improvement award, and multiple performance awards.

Accounting Intern; Pennsylvania Chamber of Business and Industry

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- Created a asset management system, wrote an asset management manual, and inventoried \$6 million of assets.
- Developed financial, marketing, and cost tracking tools for management to use in tracking productivity.
- Created a costing methodology for researching and calculating a Chamber member's return on their membership investment.
- Generated projections for income, expense, attrition, and depreciation; reconciled bank accounts, accounts receivable, and accounts payable.

## EDUCATION

**Central Michigan University.** I am completing the last in a series of 12 courses towards a Masters of Public Administration and I have received "A" grades for all classes. Graduation is scheduled for May 2004.

**University of Maryland University College.** Completed graduate level leadership course. My grade point average was 4.0.

**Indiana University of Pennsylvania.** I graduated in 1995 with a grade point average of 4.0 with a Bachelors of Science in Business Administration and a concentration in accounting. The degree exceeds the educational requirements outlined in the job announcement.

**Harrisburg Area Community College.** I took general courses for two years. My grade point average was a 4.0.

## CERTIFICATIONS AND MEMBERSHIPS

Certified Public Accountant  
Certified Defense Financial Auditor  
Associate Member American Institute of Certified Public Accountants  
Member Association of Government Accountants  
Member American Society of Military Comptrollers

In my federal career, I have achieved the unique distinction of being the only person to have been the audit manager responsible for leading the audit of the Department of Defense (DoD) agency wide financial statements and the financial manager responsible for promulgating policy for and providing oversight to the compilation of those statements. Having held these two strategic leadership positions, I have demonstrated exceptional skill in leading an unprecedented bilateral partnership between the DoD Inspector General (IG) and DoD management to improve DoD's financial management. In a meeting with the Comptroller of the Office of Management and Budget (OMB), the DoD Deputy Chief Financial Officer (DCFO) and the Director of the IG's Defense Financial Auditing Service (DFS) lauded my success in uniting the audit and management environments. In my strategic leadership positions, I have worked with more than 54 DoD components, more than 14 IG audit teams, the audit agencies of the Military Departments, external audit firms, the OMB, the United States (U.S.) Treasury, the General Accounting Office (GAO), and other federal Departments to accomplish national and DoD priorities.

My experience contains breadth having spanned DoD and the federal community and depth having addressed various levels within DoD. As the current Assistant Director for Performance and Accountability Reporting in the office of the Under Secretary of Defense Comptroller (USDC), I have served in a position of leadership that has traditionally been filled by members of the senior executive service. I regularly advise the USDC, Principal Deputy Under Secretary of Defense Comptroller, DCFO, Director of Accounting and Finance Policy and Analysis, and other DoD executives. Because of my extensive knowledge, I am regularly consulted for an expert opinion on matters pertaining to policies, practices, problems, and solutions for DoD's financial reporting. My leadership has been honored through numerous awards bestowed by the IG and USDC.

### TECHNICAL QUALIFICATIONS

**1. Experience in implementing federal accounting concepts and principles to include: applicable statutes, Office of Management and Budget guidance, Treasury Department guidance, Federal Auditing Standards, and Federal Accounting Standards Advisory Board promulgations.**

As the current Assistant Director for Performance and Accountability Reporting, I oversee the promulgation of 13 chapters of the DoD Financial Management Regulation. These chapters specifically implement standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), OMB, and U.S. Treasury Department related to financial statement reporting and multiple laws including the Chief Financial Officer (CFO) Act, the Federal Managers' Financial Integrity Act, the Government Performance and Results Act, and the Reports Consolidation Act. One challenge associated with providing policy leadership to DoD is that the complexity of DoD's wide range of business activities evokes a continuous stream of questions that require new research and answers. My staff and I confer frequently with the authorities who set standards as we

formulate DoD policy. In a recent example, we applied generally accepted accounting principles (GAAP) to resolve an issued that affected the financial statements of DoD and the U.S. Government. During fiscal year (FY) 2003, Coast Guard transferred an estimated actuarial liability to DoD's Medicare Eligible Retiree Health Care Fund. The records for the fund were closed, the statements were prepared, and Deloitte and Touche rendered a qualified audit opinion. However, the Coast Guard revised their estimate. Because the fund's statements were published, DoD had to decide how to treat the revised estimate. I led senior managers from the U.S. Treasury, OMB, GAO, the IG, Deloitte and Touche, DFAS, and DoD Health Affairs in a deliberation to help research and prepare a scholarly GAAP based position. Our application of GAAP was accepted by these stakeholders and we preserved the opinion issued on the statements of the fund.

Another recent and highly visible policy issue I resolved relates to the war in Iraq. My office had to develop policy for reporting vested and seized Iraqi assets on the financial statements of the Department of the Army and the DoD consolidated agency wide statements. Using the Statements of Federal Financial Accounting Standards (SFFAS) and the U.S. Standard General Ledger, I guided my staff in the preparation of policy that described the general ledger accounts to be used and that identified how those accounts should be mapped to the balance sheet and statement of custodial activity. We developed the policy and obtained the approval of the USDC.

As the DoD Agency Wide Audit Project Manager for the IG, I was responsible for interpreting and implementing Generally Accepted Government Auditing Standards (GAGAS), OMB guidance, FASAB standards, the American Institute of Certified Public Accountants (AICPA) Statements on Auditing Standards, and the GAO Financial Audit Manual in our audit plans and reports. One of the challenges I faced was that the IG's audit teams did not use pro forma language from the standards to consistently prepare financial statement audit reports. I solved this disparity by leading the IG's Audit Reporting Committee through a structured analysis of relevant standards to develop a standard report template with pro forma language. Every line of the pro forma language was referenced to specific auditing standards, and within the pro forma language, I supplied user instructions describing how audit teams should insert audit results unique to their client. I successfully obtained approval from the Director of the IG's DFS Directorate and the report template was distributed to 14 teams for immediate use. As a result of my leadership in interpreting and applying federal auditing standards, the IG's audit reports were standardized and the quality improved dramatically. The Housing and Urban Development Inspector General reviewed our work and the reports were deemed fully compliant with standards.

The DFS Directorate in the IG is DoD's lead financial statement audit agency and regularly develops policy solutions for financial statement audits. As the DoD Agency Wide Audit Project manager in DFS, complex technical questions were frequently referred to me so that I could formulate a Defense wide audit position. One highly visible question I answered was, "What can the Military Departments' audit agencies do to assist with financial audits in view of GAO's ruling on independence, which no longer

permits the audit agencies to issue the opinion on their individual Military Department's financial statements?" The change in roles and responsibilities this ruling imposed on the audit agencies led to confusion about what roles they could still play. By interpreting and applying GAGAS and AICPA standards, I offered clear answers that showed how these audit agencies could continue to have an active role in DoD's improvement through a wide spectrum of efforts from conducting audits of specific topics to providing direct assistance to the IG. My model was adopted by the Director DFS and became the guide for decision making.

As both an auditor and financial manager, I have observed that one of DoD's challenges to implementing accounting and auditing standards is that financial professionals do not frequently understand the standards. To overcome this knowledge deficit, I have frequently distilled complex standards into simplified presentations. I have spoken to audiences that included personnel from the GAO, IG, audit agencies of the Military Departments, representatives from the comptroller's offices of the Defense organizations, and accountants from the Defense Finance and Accounting Service (DFAS). In my presentation, *Audit Strategy: Accounting Cycle Approach*, I showed how the logical sequential transaction cycle used by FASAB to build the federal accounting and financial statement framework can be used by auditors to minimize audit risks and simultaneously obtain audit synergies. Representatives from DFAS and the Defense agencies were particularly grateful for the tool kit I provided at my *Trial Balance Review Seminar*, where I presented easy to understand instructions for reviewing trial balances, described anomaly indicators, suggested typical causes, and recommended actions. Attendees of the seminar expressed to me that the tools I provided were not readily available through other training venues. To overcome a knowledge deficit among IG auditors who had not performed financial audits, I delivered multiple sessions of my training seminar, *CFO Auditing: An Overview*, where I trained audit staff on the requirements of the CFO Act, the Federal Managers' Financial Integrity Act, the Federal Financial Management Improvement Act, OMB Bulletin 01-09, "Form and Content of Financial Statements," OMB Bulletin 01-02 "Audit Requirements," GAGAS, and AICPA standards. I have multiplied my talent for implementing standards by successfully training others.

**2. Working knowledge of, and experience in, various DoD organizational levels in formulating, reviewing and analyzing accounting and reporting policies, processes, procedures and information.**

At the highest levels of financial reporting in DoD, I have led audits and provided financial management oversight for the compilation of the financial statements for DoD, which is one of the largest Departments in the U.S. Government and one of the largest organizations in the world. In FY 2003, DoD reported \$446 billion of the U.S. Government's \$658 billion of property, plant, and equipment and reported \$1.4 trillion of the U.S. government's \$3.8 trillion in federal employee and veteran benefits payable. The size and complexity of DoD are two challenges to conducting audits of and preparing financial statements for DoD. The DoD's operations are financed using more than 220

appropriations and accounts, 333 entities, and 474 accounting systems. As the IG's Agency Wide Audit Project Manager, I provided focused leadership in auditing this complex entity. I brought structure to the audit process by developing a strategic vision for the IG's financial statement audits, and from that vision I cascaded specific responsibilities and tasks to the 14 teams conducting financial statement audits. Additionally, I envisioned and led the first ever DoD wide joint planning process that merged tasks and milestones from auditors and financial managers into one planning process. Auditors and financial managers benefited by my ability to produce structured leadership for addressing DoD's complexity.

Now, as the Assistant Director for Performance and Accountability Reporting in the office of the USDC, I continue to overcome the complexity of DoD by providing step by step strategic leadership in spearheading DoD's improvement initiative. In building the business rules for the improvement initiative, I separated DoD into four tiers of components based on specific criteria. Using this tier approach, I have achieved significant success in providing leadership and guidance at a strategic level to all components and tactical one to one leadership targeted at meeting the specific needs of components within each tier.

As the Assistant Director for Performance and Accountability Reporting, I also develop financial statement policy for all of DoD and provide direct oversight for the compilation of 19 sets of financial statements for DoD and its components. The challenge of formulating policy and overseeing financial statement compilation at the DoD level is to ensure DoD's financial reporting is consistent with those practices at the next higher level where DoD's statements are incorporated into the financial statements of the U.S. Government. I worked closely with OMB, the U.S. Treasury Department, and GAO to overcome this challenge. For example, at the end of FY 2003, my staff coordinated with OMB and the U.S. Treasury Department to review how the financial statements of the U.S. Government addressed DoD, and we worked with OMB and GAO to review references to DoD in the associated audit report. In both instances, we identified anomalies and proposed actions to correct references to DoD in the statements and audit of the U.S. Government.

In my auditing career, I audited at the individual agency level, accounting office level, and at the consolidated Other Defense Organizations (ODO) and DoD agency wide levels. My experience covers the entire spectrum from transactions to statements. At the individual agency level, I faced the unique challenge of auditing organizations who had not historically been the subject of intensive financial audits. To best use my limited audit resources, I identified high risk areas which I then audited at organizations such as the Joint Staff, the Defense Advanced Research Projects Agency, and the Missile Defense Agency. The benefit of my approach was quickly evident. For example I led an audit of the controls and processes for recording obligations that showed significant amounts of obligations were not being recorded in a timely manner, even to the extent of being recorded in the wrong fiscal year. The same audit showed that \$882.3 million of unliquidated obligations from expired appropriations were inaccurate and unreliable. The

benefit of revelations like these was that financial managers were convinced of the need to implement better controls over their use of budgetary resources.

With limited audit resources, I faced a distinct challenge in determining which specific accounting offices supporting ODO to select for audit so that my investment produced the highest return. I ranked accounting offices according to which offices had the largest reported anomalies in their trial balances, then I selected the most problematic offices. Based on this prioritization, I conducted audits at accounting offices in Virginia, Texas, Ohio, and Indiana. I focused on internal controls and reporting processes at the transaction, account balance, and report level. My audits yielded benefits as I helped accountants discover and correct problems. For example, at one accounting office we identified and helped correct a \$227 million error in Accounts Payable Federal that occurred because the wrong accounts had been combined. Through this series of audits, I successfully convinced accountants to implement analytical reviews of their products.

Above the accounting offices, I conducted audits of the ODO consolidated financial statements, which consolidated approximately 50 DoD entities and reported \$53 billion in appropriations received, \$44 billion in assets, and \$215 billion in liabilities. Auditing a consolidation function that relies on accounting processes supporting 50 entities, presents a challenge in defining the proper audit scope. I targeted several high risk areas and the reports I produced enabled DoD management to make investments in high return areas.

As an example, I determined that the process used by the financial statement compilation team to collect and aggregate information presented a high risk because the vast network of supporting accounting offices and agencies submitted financial data in various formats. By auditing this critical nexus between the supporting accounting offices and the compilation team, I was able to deliver profound audit results that pushed improvement in both directions. For example, one of my audits showed that in FY 1999 the ODO compilation team accepted trial balances with negative balances totaling \$3.4 billion for 29 DoD entities, duplicate account balances of \$176.3 million, and incomplete trial balances. As a result, I made detailed recommendations, which DFAS implemented, to establish quality controls specifying what would be accepted and would be returned to the accounting offices for correction. This process applied a discipline that produced quality.

### **3. Proven ability in identifying and initiating independent action on complex issues of accounting and financial problems of very broad scope.**

At the end of FY 2002, the IG reported 13 material deficiencies that DoD needed, at a minimum, to correct in order to obtain a favorable audit opinion. I was instrumental in eliminating 2 of those deficiencies during FY 2003. The challenge I faced was to show that the deficiency was materially resolved. One deficiency related to the poor quality of data used to compile DoD's retiree health care liabilities, which in aggregate are about \$700 billion and have a major impact on the financial statements of the U.S.

**Government. I provided aggressive oversight to the audit of the Medicare Eligible Retiree Health Care Fund, which is about \$476 billion of the total liability, and I used results from that audit to obtain the IG's concurrence that the data quality deficiency was no longer material to DoD's financial statements. To overcome the second deficiency, I cited improvements in DoD's expenditure reporting to successfully convince the IG that problem disbursements also no longer represented a material deficiency. As a result of my resolute leadership, the IG reported only 11 material deficiencies in its FY 2003 audit report on the DoD agency wide financial statements.**

**I continue to lead aggressive progress in resolving the remaining 11 deficiencies. For example, I am leading DoD's effort to properly eliminate internal transactions between DoD components when preparing consolidated financial statements. The inability to eliminate transactions between internal components is a major deficiency for the U.S. Government as a whole and for DoD. At the national level, OMB has established as a priority the implementation of the Intragovernmental Transactions Portal to resolve this deficiency. I have led an extensive coordination effort with OMB, other Federal departments, and DoD functional and accounting offices to implement this national priority. I oversaw the formulation of an integrated process team between the USDC and the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics and I oversaw the development of a project management office to implement DoD's systems solution. To date, our efforts have been heralded by OMB as exemplary. As I implement OMB's government wide solution, I am simultaneously identifying opportunities to use pieces of that solution to resolve DoD's major deficiency.**

**For DoD's material deficiency related to environmental liabilities of approximately \$61.5 billion, I have led a DoD wide effort to ensure these liabilities are properly estimated and reported. The challenge has been to educate and engage engineers, who are non-accountants, to prepare estimates that will meet rigorous audit tests and to retain documentation that will support their estimates. At my request, the IG prepared a best practices guide which we distributed to our functional community. Functional engineers and auditors now have a common understanding of the threshold for achieving a successful audit. We are achieving success. For the \$10 billion of DoD's environmental liabilities associated with nuclear powered ships, a recent audit showed that the estimating procedures were reasonable.**

**My experience as the IG's Agency Wide Audit Project Manager equipped me with the vision to lead a major paradigm shift now that I serve as DoD's Assistant Director for Performance and Accountability Reporting. Traditionally DoD financial managers have developed plans to obtain favorable audit opinions by focusing solely on reporting numbers accurately, but failed to realize that audits are passed only when the numbers are proven to be accurate. As a result, DoD failed previous audits because managers did not prepare a strategy for passing the audit. I saw this challenge as a strategic opportunity. Through a series of meetings with the Director for Accounting and Finance Policy and Analysis and the Deputy CFO on the management side and the Director DFS on the IG side, I laid out the need for DoD to develop a management led**

strategy for passing audits. With their full support I have campaigned for this new strategy when speaking at conferences and conducting meetings. I have laid out a mandate for DoD managers to include in their solution portfolios, plans for how they will collect and display information to persuade auditors that their numbers are reported accurately. In response to my recommendation, the USDC issued specific guidance requiring accounting offices to archive data and develop a protocol for retrieving that information to support anticipated audits.

**4. Knowledge and/or experience in analyzing financial statements or reports identifying deficiencies, and formulating and overseeing of plans to resolve deficiencies.**

As the Assistant Director for Performance and Accountability Reporting, I have led the entire Accounting and Finance Policy and Analysis Directorate in quality reviews of the quarterly financial statements prepared for 19 DoD components. Because OMB has accelerated the financial reporting schedule, the time available to conduct reviews has decreased. Notwithstanding the time constraints, my expectations for these reviews have been rigorous. I required staff to review statements for obvious errors, to compare amounts on the face of the statements to amounts in the notes, to explore the causes for fluctuations on the balance sheet and statement of net cost, to evaluate the adequacy of disclosures, and to review the overall readability of the notes. When anomalies have been identified, I have required my staff to make inquiry and coordinate changes with the management of the DoD component and their supporting accounting office.

Initially, I met resistance. Entities and accounting offices offered excuses or weak explanations for why anomalies existed. My staff at first accepted these explanations. I refused. As the financial leaders in DoD, I insisted that we raise the quality of DoD's statements. I sent my staff back to the entities and accounting offices with guidance to persist in their inquiry until they obtained a solid answer and, as appropriate, corrected the problem. My resolute commitment motivated financial managers to delve more intensely into their financial operations. Many times, when the causes of the problems were discovered, financial managers and their accounting offices solved the problems immediately or formulated plans to correct the problem during the next reporting period. To hold the entities accountable, I implemented a process for tracking these plans and required my staff to obtain a status each month. As a result, problems were corrected. Our success was evident in recent Congressional testimony when the USDC complimented the quarterly reviews and the resulting improvement to the statements.

When the USDC announced the DoD financial improvement initiative, I was selected by the Director for Accounting and Finance Policy and Analysis to establish and lead the program. I am responsible for leading the entire planning and implementation process, and our first major objective was to collect from each DoD entity an improvement plan. My office prepared guidance, which the USDC signed, that laid out the requirements for the improvement plans. Many entities were unfamiliar with developing improvement plans. To overcome this challenge, I have provided constant

instruction to my staff on the elements of a quality plan and enabled them to assist entities with preparing detailed and actionable improvement plans. We coordinated with entities throughout all of DoD and quickly collected 33 plans covering approximately 75% of DoD's financial operations that had not previously obtained an unqualified audit opinion. In addition, to collecting plans we developed business rules for governing the plans and established a solid coalition of improvement champions for nearly every major component of DoD.

Earlier in my audit career as the ODO Audit Project Leader, I observed that accounting offices lacked strong analytical controls. To overcome this challenge, I partnered with accounting offices to demonstrate the value of reviewing trial balances and reports on budget execution. For example, at one accounting office my audit showed that \$141.4 million of unobligated funds were incorrectly reported as available when they had actually expired. The immediate benefit was that we notified management in time to correct the year-end reports. The long term benefit was that we showed how a low cost analytical review procedure can dramatically improve the quality of financial reports.

**5. Experience supervising a professional workforce with responsibility for a variety of complex and comprehensive accounting and reporting functions.**

As the current Assistant Director for Performance and Accountability Reporting in the Office of the USDC, I have supervised a staff of six general schedule (GS) 15s, three GS 14s and one GS 7. My senior professionals have generally been top performers in their organizations prior to joining my staff and bring with them a vast blend of experience. My staff is highly professionalized with advanced degrees, professional certifications, and diversified experience. Under my supervision, they regularly work with executives and senior managers inside and outside of DoD. A challenge with leading such a senior staff is to access their vast experience while imparting to them a corporate level vision and blending them into a united team. I have overcome this challenge by conducting regular team meetings, planning sessions, and one to one conversations. In these forums, I describe how, as DoD's financial leaders, we are the primary advocates of where DoD must go in the future so that we can implement incremental steps to achieve DoD's goal of improved financial reporting and a favorable audit opinion. During recent mid-year evaluations, I explained to team members how their individual tasks supported the USDC mission, and I gained commitments from them to help accomplish the mission by jointly setting specific written performance goals in addition to the performance standards.

My staff is organized into two teams, the financial operations teams and the financial improvement team. The span of my oversight, presents a challenge for guiding my staff to lead and direct these initiatives. The span of my responsibilities include a broad portfolio of programs and initiatives to accomplish national and DoD priorities including the:

- *DoD Management Control Program* a national priority that requires extensive and continuous coordination with OMB and 31 DoD entities,
- *DoD Financial Improvement Initiative* which requires continuous education and coordination with OMB, GAO, and all of DoD,
- *Implementation of OMB's Intragovernmental Transactions Portal*,
- *Quality Control Reviews* of the quarterly and year-end financial statements for 19 DoD components and biannual briefings to the USDC, OMB, GAO, and the IG,
- *Performance and Accountability Reporting* which requires leadership for 5 major reporting processes and coordination across all of DoD,
- *Development of 17 DoD Financial Metrics* which requires coordination with organizations internal and external to DoD,
- *Audit Committee Leadership* with 11 audit committees,
- *Promulgation of 13 chapters of the DoD Financial Management Regulation* that requires coordination with the FASAB, the U.S. Treasury Department, and OMB,
- *Tracking and Resolution of DoD's Auditor Identified Major Deficiencies*,
- *Preparation of Congressional Testimony*, and
- *Support for the CFO Council* established by the CFO Act.

I overcame the challenge of leading this wide span of programs by instilling the highest levels of leadership in each staff person. To do this, I clearly assigned tasks, prescribed my expectations, and defined measures of success. Under my leadership, my senior level staff understand their roles and exercise leadership that produces decisions and outcomes.

When I first assumed my responsibilities as the Assistant Director for Performance and Accountability Reporting, I had one team. To implement DoD's financial improvement initiative, I established a second team. A challenge of forming this team was to develop the proper portfolio of skills. I determined that our mission of achieving a favorable audit opinion targeted two primary groups of people. One group was management in the financial management offices of the Army, Navy, Air Force, and Defense Agencies along with the accountants who support them. The other group was the auditors. To ensure continuity and unite these two groups, I built a team with a cross section of auditors, accountants, and management professionals. The benefit from this blend is that the team has rapidly built processes and tools that enable auditors and financial managers to clearly communicate within a framework of common expectations.

In my career as the IG's ODO Audit Project Leader, I was assigned one team of audit professionals. After demonstrating the critical importance of ODO to the Defense agency wide statements, I convinced senior IG management to increase my staff to two teams. My teams conducted jobs at different geographical locations, a phenomena which presents unique challenges because teams can become isolated and ambivalent about what their sister teams are doing. Additionally, I needed regular visibility over each team's performance. I overcame these challenges by collecting routine updates from each auditor and preparing an Electronic Team Meeting email that summarized for all teams the status of each person's assignments, upcoming events, and instructions from me. My staff felt informed, aware, and connected. Using this technique, I was able to

ensure continuity, mitigate confusion, foster team spirit, maintain performance accountability, and honor smart work.

Developing high performance teams involves breaking down barriers. When leading audit teams, I emphasized team building through innovative techniques. For example, I required auditors to have their colleagues critique their audit products prior to bringing their products to me for review. At first, team members were bashful about having peers review their work, but I convinced them that including their peer's experience in their own work, would help them supply a better final product to me. They cooperated and their excitement increased as they observed the dramatic improvement in the quality of their work. A new enthusiasm spread through the team as they consulted with and learned from one another. Team members cheered one another's successes and took pride in serving together. These benefits enabled us to be one of the top producing teams in the entire DFS directorate. My team regularly prepared nearly twice the number of reports as other teams of comparable size. My reports were regularly complimented by our editorial staff, and clients concurred with our findings and recommendations.

At the IG, a grade-focused culture had frequently discouraged young auditors from remaining with the IG. If they were a GS 5, 7 or 9, some project leaders would not permit them to write audit reports or be responsible for significant segments of an audit. I led from a different paradigm. To me, performance and skill were not limited by a grade level. If a person had the skill to perform a job, I provided the opportunity to gain experience while I provided oversight. My approach was self motivating. Young professionals wanted to work on my teams and volunteered to go above and beyond the normal performance standards. I have had the satisfaction of giving star performers the opportunity to shine, and staff on my teams have been awarded honors such as junior auditor of the year, auditor of the quarter, and the IG organizational improvement award.

## EXECUTIVE CORE QUALIFICATIONS

### 1. LEADING CHANGE

My ability to lead complex change at an organization level can be illustrated by two examples. The first is drawn from my experience in leading a transformation in DoD's strategic approach to obtaining a clean audit opinion on its financial statements. In 1998, as the IG's ODO Audit Project Leader, I determined a major expansion in DoD's approach to financial auditing was warranted. To achieve the national priority of getting a clean opinion on the financial statements of the U.S. Government, DoD needed a clean opinion. Unfortunately, management at DoD, the IG, and GAO were not aware of how critical the 50 ODO activities were to the DoD agency wide and U.S. Government financial statements. Through a series of persuasive briefings, I showed that ODO comprised nearly 17% of DoD's appropriations received and 23% of DoD's liabilities, and was material to 44 lines on the agency wide financial statements. My facts were convincing. I was instrumental in persuading management at the IG and the GAO that an entire staff needed to be dedicated to auditing ODO. Concurrent with persuading audit management, I used these facts to successfully convince executive management at DFAS to establish a team of accountants dedicated to serving the complex entities of ODO.

Senior IG leaders gave me their full support to lead the expansion of the IG's audit emphasis to include ODO. I developed annual audit plans including audit objectives, milestones, resource requirements, and deliverables. Because of the precision of my planning and my reputation for results, senior IG leaders gave me the staff to lead a series of 12 audits focusing on two strategic areas, the execution level and the consolidated level. My audits made visible to senior DoD leaders the pervasive lack of controls at agencies, accounting offices, and compilation centers. My reports which were submitted to DoD management and 13 Congressional committees served as a catalyst for opening a new era of awareness. Management throughout DoD concurred with my recommendations and expressed appreciation for my leadership.

To bolster my efforts in changing DoD's paradigm, I spoke at a series of the Defense Agency Conferences. Using precise facts, I explained how critical ODO was to DoD. I shared vivid audit results, explained strategies for improvement, and conveyed to the comptrollers of the Defense agencies the urgency of improving the quality of their financial statements. Comptrollers began to take action. I worked tirelessly with accounting offices, the Comptrollers' offices, external auditing firms, and IG teams. Because of the impact of ODO on the U.S. Government's financial statements, I also met with GAO to address issues with national significance. Based on the momentum of my paradigm shift, the Office of the USDC required 9 of the 50 agencies to prepare stand alone statements and obtain audits. Success was achieved as DFAS, the Defense Commissary Agency, the Defense Contract Audit Agency, and the Defense Threat Reduction Agency all obtained favorable audit opinions.

My ability to lead complex change can be further illustrated by my experience in leading a transformation of the audit processes in the IG's DFS Directorate. With nearly 150 professional auditors, DFS was the largest audit directorate within the IG. During 2002 and 2003, DFS was reeling from a peer review conducted by the Health and Human Service Inspector General that identified pervasive deficiencies in the quality of financial statement audits, reports, and processes. As a member of the President's Council on Integrity and Efficiency and as the organization with the statutory responsibility of auditing one of the U.S. Government's largest departments, the IG, and its DFS Directorate, needed critical transformation.

Because of my proven ability to pioneer change in austere circumstances, the Deputy Assistant Inspector General for Audit selected me to be the Agency Wide Audit Project Manager to lead the audit of the DoD agency wide financial statements and to lead a major directorate transformation. I provided leadership to 14 audit teams and more than 125 auditors who prepared audit reports that fed into the project I managed. After a careful assessment, I decided to target change in four areas: strategic and tactical leadership, culture, organizational structure, and technical expertise. My integrated approach was precise, flexible, and effective.

I developed a strategic audit model to provide a framework for decision making. My decision model linked three critical influencing factors: the President's Management Agenda, which established as a national priority the improvement of financial reporting; the National Defense Authorization Act of 2002 that limited the IG to performing minimal audit procedures on financial statements DoD deemed unreliable; and GAGAS, which had to be met when conducting audits of any size. My model was approved by the DFS Director and laid out specific criteria and decision points to guide teams in determining the appropriate audit scope for their clients. I quickly eliminated ambiguity.

The disparity in the IG's audit processes occurred because audit teams were isolated from one another procedurally and geographically. I synchronized the processes of all 14 teams by developing the first internal directorate planning calendar that identified standard tasks and universal due dates. To hold each team accountable and motivate managers, I developed the Financial Statement Tracking Tool to monitor our progress. I solved the knowledge disparity among our field and headquarters teams by developing a single information portal, the DFS CFO Web Site, to rapidly disseminate information. I personally visited teams at headquarters and in our Denver, Indianapolis, Cleveland, and Columbus field offices to provide on site tactical leadership. Division program directors complimented my ability to explain our audit approach, clarify timelines, and answer technical questions, and they thanked me for helping the Directorate's teams achieve consistency and improve quality.

I transformed our audit culture by focusing on excellence and customer service. I required that our audit tools, such as audit guides and reports, be standardized and linked directly to authoritative standards. In meetings, conferences, and written guidance, I referred to DoD, the Military Departments, and Defense agencies as our clients, and

borrowing from a common private industry practice, I introduced the use of client engagement letters to jointly plan audits with our clients. Managers and auditors rallied to support this cultural shift.

To overcome the lack of central planning and coordination which had led to disjointed audit results, I formed a new Directorate Leadership Services Team. This team included: a strategic planner, who developed current and long range plans to address emerging needs; a directorate coordinator and integrator, who ensured information was horizontally consistent among the 14 teams and vertically consistent with the agency wide audit; and, a technology innovator, who applied technical solutions to remedy inefficiencies. As an example of our success, we implemented a standard automated technical solution that reduced the time for preparing client risk assessments by approximately 50%.

To resolve technical deficiencies identified by the peer review, I designed and, with the approval of the Director DFS, established four technical committees that focused on client coordination, audit planning, audit reporting, and quality control. I assigned objectives to the committees, monitored their progress, and ensured delivery. They delivered a wide ranged of enhanced, GAGAS based, standard products including a standard client engagement letter, standard audit guide, standard audit report template, and standard quality control checklist. I successfully replaced disparity with continuity.

Throughout this transformation, I regularly briefed the Deputy Assistant Inspector General for Audit and the Director DFS. Because of my vision, ingenuity, and resolute leadership, we transformed the financial statement auditing process within one year. During our transformation, a team from the President's Council on Integrity and Efficiency reviewed our progress and gave us an "A." Later a full peer review by the Housing and Urban Development Inspector General awarded us an unqualified opinion.

As part of my commitment to continuous personal improvement, I am completing the final project of my masters program and have used this learning experience to import best practices from industry to solve government challenges. As a certified public accountant (CPA), I regularly meet the annual continuing professional education requirements of the GAO and the Maryland State Board of Accountancy.

## **2. Leading People**

As a leader and manager, I have mentored people, developed performance and training plans; counseled, appraised, interviewed, and recruited employees; and taken disciplinary actions. I developed award winning high performance teams. My reputation for propelling people to excel in their careers has made it easy for me to attract superb staff. I value the quality of advice and counsel that emerges from a team of professionals with different genders and nationalities. I have had the distinct privilege of mentoring minorities and the pleasure of watching my advice and counsel help them achieve

success, honor, and promotion. Whether leading people who work as teams or work independently, I have inspired team spirit by publicly complimenting stellar performance.

As the current Assistant Director for Performance and Accountability Reporting, I lead two teams of highly credentialed and experienced staff consisting primarily of GS 15s and GS 14s who are divided into the financial operations team and the financial improvement team. When I assumed the supervision of these teams, I faced the challenge of reducing bottlenecks related to processing sub-tasks for each project. Sub-tasks were distributed to each person and each person reported to me on the status of their piece of the project. Too much of my time was consumed answering questions primarily related to processing. Without adding additional management layers, I implemented a project leader structure by appointing staff members as project leaders and empowering them to lead their peers on specific projects. Throughout a project, each team member who had a task on that project reported to the designated project leader. For example, I appointed a financial statement project leader, who developed a production plan, answered processing questions, and forwarded questions requiring management decisions to me. My resourceful staffing decision reduced our financial statement review time by up to 25%, improved morale, and freed me to provide continuous and uninterrupted leadership to my portfolio of responsibilities. The staff expressed appreciation for this timely change and applauded the benefits they each reaped from this more efficient process.

During 2002 and 2003, the Financial Statement Audit Network, a forum with representatives from Inspectors General throughout the government, and representatives from GAO and OMB, asked me to establish the Accelerated Audit Reporting Committee and lead, at the national level, a group of people to identify strategies for accelerating financial statement audits. I successfully created the committee by formulating a charter, recruiting members from various federal departments, and establishing an active agenda. One of the primary accomplishments of this committee was the development of a CFO Audit Survey that we distributed to Inspectors General. We collected the survey results, analyzed the data, and distributed the results back to the Financial Statement Audit Network. Our survey results were profoundly useful in helping IG's anticipate high risk areas and apply lessons learned. I enhanced the visibility and functionality of this group, through my personal communications with the U.S. Postal Service Deputy Inspector General for Audit, who helped establish a partnership with the President's Council on Integrity and Efficiency Audit Subcommittee. I also met with the Treasury Fiscal Assistant Secretary to forge a partnership with the CFO Council's Accelerating Reporting Subcommittee. Under my leadership, this group became an active resource in helping IGs meet OMB's national objective of accelerating financial reporting.

When I served as the IG's Agency Wide Audit Project Manager, the DFS faced a unique training challenge among its audit professionals because GAO had revised the rules on independence. As a consequence, the audit agencies of the Army, Navy, and Air Force could no longer issue opinions on the financial statements of their respective Departments. That work load transferred to the IG. More than 125 audit personnel

required training to conduct financial statement audits and prepare the appropriate reports. I assessed this knowledge deficit and initiated a series of annual planning and education conferences. First, I focused on equipping the 30 managers and senior staff responsible for leading our financial statement teams with the proper knowledge and tools. By training these leaders first, I was able to create a quick momentum for distributing knowledge and foster a strong commitment to the new effort. I designed the first conference to focus on resolving questions and delivering tools for immediate use. Managers brought many questions and strongly held opinions. As the conference chair, I invited candid deliberations but was diplomatically firm in guiding the conversations to an appropriate conclusion so our facilitators could accomplish the planning and training objectives. Managers complimented my deft handling of the conference and expressed gratitude for the tools that I had provided.

I scheduled a second conference for a much broader range of the DoD financial reporting community that included audit managers, senior auditors, accountants from the DFAS, and representatives from the Military Departments, Office of the USDC, and GAO. Approximately 125 people attended. Our staff needed a fresh vision of their role and a new tone of partnership with the clients. I took the unprecedented initiative to invite the IG and the DoD DCFO to address the audience. These two senior officials communicated a new vision that made clear the importance of the financial statement audits. As the conference chair, I used that momentum to lead our audience through a series of carefully crafted education sessions on financial statement audits.

### 3. Results Driven

I have an established reputation of personally producing results and expecting those who work under my leadership to produce results. As the current Assistant Director for Performance and Accountability Reporting, I have the task of producing DoD reports, guidance, and correspondence. A sample of these includes the:

- *DoD Performance and Accountability Report* that requires approval by the Secretary of Defense and is provided to OMB, GAO, the IG, and Congress,
- *Annual Statement of Assurance* that requires approval by the Secretary of Defense,
- *Quarterly Financial Statements* and *Annual Financial Statements* for 10 entities which are provided to OMB and 9 internally required entities,
- *Annual Report on Reliability* approved by the USDC and provided to 4 Congressional Committees,
- *Annual Report on Redirected Resources* approved by the USDC and provided to 4 Congressional Committees,
- Input for the *Monthly Improvement Plan Updates* which are provided to OMB,
- Input for the *Presidential Management Agenda Quarterly Updates* which are provided to OMB, and
- *Audit Engagement Letter* and *Management Representation Letters* that are approved by the USDC and provided to the IG.

A challenge with preparing these types of packages is to ensure that each package has been coordinated with the proper stakeholders. I carefully manage time lines to ensure we provide for full coordination in time to achieve our due dates. Because these and many of the other written products I oversee are officially signed and issued by senior DoD officials who are appointed by the President, I insist that each product is prepared on time with maximum attention given to quality.

One of the most visible reports, the Performance and Accountability Report (PAR), contained five major parts: the Performance Report required by the Government Performance and Results Act, the annual financial statements required by the CFO Act, the annual Statement of Assurance required by the Federal Managers' Financial Integrity Act, the Audit Opinion from the Inspector General, and the Inspector General Summary of Management Challenges. My mandate was to accelerate production of the PAR. The challenge was to simultaneously accelerate all five reporting processes and their supporting networks. To accomplish this undertaking, my immediate priority was to build a schedule of work products and milestones and to establish a solid network of partners who would successfully accelerate their processes.

First, for the performance piece of the PAR, we engaged the Office of Programs, Analysis, and Evaluation (PA&E) which collects performance information from a vast network that covered nearly all of DoD. Originally PA&E believed the PAR was solely a financial report and did not understand the need to accelerate their process. After an intensive education effort to explain that the Reports Consolidation Act of 2002 required the inclusion of performance information in the PAR, we successfully convinced PA&E to announce and implement an accelerated collection schedule for performance information. Second, the financial statements that are included in the PAR are compiled from 333 entity level trial balances that draw information from more than 474 accounting systems. We issued a detailed calendar with accelerated dates that identified when specific tasks had to be completed. Third, for the management control program, we accelerated the date that all supporting entities had to submit their Statements of Assurance by 31 days, a 50% reduction in the reporting time. For the IG's two contributions, we also coordinated a successful acceleration of their reporting process. While simultaneously leading the acceleration of these five processes, I oversaw a dramatic revision of the format, presentation, and content of the PAR to improve readability and to ensure a citizen centric message clearly communicated how DoD served the American people. At the end of the PAR compilation, we coordinated the report with 20 senior level DoD offices including the Secretaries of the Army, Navy, Air Force, the Under Secretaries of Defense, and selected Directors of Defense activities. As a result of my aggressive leadership in accelerating these five major reporting processes, DoD successfully decreased the production time from 123 to 84 days, a 32% reduction.

Another example of my commitment to achieving visible results is demonstrated by my overhaul of DoD's Management Control Program which is a national priority required by the Federal Managers' Financial Integrity Act and which has received

increased emphasis by OMB during the past two years. This program consists of a network of 31 DoD components including the Under Secretaries, Military Departments, combatant commands, and Defense agencies. When I took over the program, it was a manual process with little oversight or accountability. Under my leadership, by the end of FY 2003, I led DoD to adopt OMB's Financial Information Progress System to automate the process for tracking the 11 auditor identified major deficiencies and 40 material weaknesses reported in the annual statement of assurance and the associated 209 actions to correct those deficiencies. To motivate field program managers, I introduced the use of a scorecard that measured, among other items, quality, accuracy, and timeliness. After the scorecard results were announced at the annual DoD Management Control Conference, field program managers have taken a more aggressive role in implementing the program. To achieve even greater success in correcting material weaknesses, I have initiated a requirement for components to report on the status of their corrective actions at the middle of the year, instead of just at year end, so that potential slippage can be identified and senior leaders alerted in time to take action. The total material weaknesses for DoD decreased from 70 at the end of FY 2002 to 40 at the end of FY 2003. Our success in implementing this national priority has been applauded by OMB.

#### **4. Business Acumen**

As the Assistant Director for Performance and Accountability Reporting I was given a mandate for developing and implementing DoD's financial management improvement initiative. Successful implementation depended on developing an effective framework for bringing together management from the Departments of the Army, Navy, Air Force, the Defense agencies, auditors from the IG, accountants, and representatives from across the Department. Action was needed on two levels. First, I needed an immediate increase in my staff to handle the additional workload of the initiative and, second, I needed a senior level steering group to provide Departmental direction, oversight, and decisions.

I laid out a detailed proposal to add a team of 10 personnel to provide a core staff responsible for providing leadership across all of DoD. I identified specific roles and responsibilities for these positions and submitted the proposal to the USDC for approval. Based on the clarity of the position descriptions and specific linkage to the intended outcomes of the program my proposal was approved with a combination of permanent positions and contract support. Within approximately three months of being approved, this new team had successfully collected plans from 33 DoD components, designed basic business rules for components to follow in moving toward favorable audit opinions, and coordinated the development of a standard database for managing these plans. At a Defense wide level, I proposed that the USDC establish a Financial Management Improvement Executive Steering Committee (ESC) that included the DCFO, the Deputy Under Secretary of Defense (Comptroller) for Program and Budget, the Director DFAS, and the Deputy Inspector General for Audit—who serves as an advisory member. My proposal was approved. I now establish the agenda, pre-brief the chair, and during each

meeting the chair relies on me to verbally explain each agenda item, ensure resolution is reached, a decision is made, or that an action item is taken.

At the first ESC meeting, I proposed two sub-committees be established, a Review and Prioritization Committee to evaluate financial statements that were candidates for audit and a Funding Committee to evaluate funding strategies and monitor the overall cost of the program. My proposal was approved and I was appointed chair of each committee. This framework has been especially successful in implementing the improvement initiative quickly. As a result of my careful preparation and research, I was able to obtain the ESC's approval for audit reviews of \$546.7 billion of Appropriations Received, \$8.9 billion in Federal Employees Compensation Act liabilities, and several financial systems at the first ESC meeting.

Earlier in my career as the ODO Audit Project Leader in the IG, I successfully introduced innovations that leveraged existing technical resources to reduce audit cycle time and I was awarded the IG's Organizational Improvement Award. For example, in our financial audits we reviewed hundreds of trial balances with thousands of accounts to determine if each account balance was recorded as a debit or credit balance as prescribed by the U.S. Treasury Standard General Ledger. The task was large and tedious. I used existing database software to automate this process by leading my staff to develop the Electronic Trial Balance Analyzer. With this analyzer, we quickly identified problematic account balances, and a task that had previously taken approximately a week, I reduced to a few hours. At one accounting office alone we identified and helped reduce problematic balances from \$233.8 million down to \$75.6 million, a reduction of 68%. Having seen the tool's success, I exported the tool to our audit clients, and one client, the Washington Headquarters Service, used our tool to identify and then reduce problematic balances from \$74.9 million at mid-year down to \$4.6 million by year end, a reduction of 94%.

In my auditing career as the IG's Agency Wide Audit Project Manager, I assessed a major training deficiency among the audit professionals. To overcome this pervasive challenge, I developed an extensive strategic education plan with a hierarchy that focused on core knowledge competencies, core skill competencies, advanced degrees, and professional certifications. The Deputy Assistant Inspector General used my education hierarchy to brief senate staffers on Capitol Hill about the IG's plans to improve the level of professionalism among the IG staff. The senate staffers were enthusiastic and applauded my strategy. That strategy was adopted as a foundation for developing recruiting and training priorities in the DFS Directorate.

While conducting operational audits for the IG, I took the initiative to explore DoD's strategy and practices for developing and deploying equipment that required the use of the electromagnetic frequency spectrum. Military personnel assigned to the European Command in Germany expressed frustration over receiving military equipment that they could not use because the frequencies interfered with the way Germany used the electromagnetic frequency spectrum. I visited offices in the European and Central Commands and the Joint Staff, and I interviewed personnel responsible for frequency

Care Fund, a fund with \$476.5 billion of liabilities, was not resolving issues presented by the auditors. I intervened and the leadership for the committee was reassigned to the appropriate management. I then had my staff representative describe in detail to the new chairperson my expectations for the audit committee. Because of my well-timed intervention the new chairperson rose to the occasion and successfully resolved obstacles so that the fund received a favorable audit opinion for the majority of its operations. Because this fund was so large, these favorable audit results were good news for DoD's financial statements and the financial statements of the U.S. Government.

In my career, I have a noted reputation for leading people with strongly held, differing opinions to form consensus decisions. While leading DoD's financial improvement initiative, I am daily dissolving barriers from the past. As an example, the Air Force planned that several portions of its financial statements would be ready for audit; however, because of a previous failure to pass an audit, many stake holders were skeptical. I traveled to Denver where I gathered all the stakeholders together including Air Force, DFAS, Air Force Audit Agency, and the IG. At the meeting's start, I explained that the objective of the group was to determine if the proposed financial statement segments were in fact ready for audit. I asked management, the accountants, and auditors to be totally candid. I challenged the group that we did not want to be in a future position where we looked back at this meeting and wished we had been more courageous in dealing with the tough issues. My ground rules were clear--be candid, courteous, and constructive. As the chair, I enforced the ground rules. Auditors raised lessons learned and reminded management of previous audit findings. Accountants and management explained new capabilities, corrective actions, and improved processes. At the end of the inquiry, the entire group reached a consensus on the financial statement items that were most likely to pass audit. Both sides complimented my skilled leadership, and through careful brokering, a bridge of cooperation had been built.

FORM 75 DATA

AS OF: 20-APR-04

NAME_PERS	WITTER JONATHAN R	SCD_CIV_LEAVE	(b)(6)
SSAN_EMPL_CON_NR	(b)(6)	POSN_WORK_SCHED	F
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PAYROLL_OFFICE_ID	PE	SOID	DG
CURR_PAY_PLAN	GS	AGCY_CD	DD
OCUPTNL_SRS	0510	PAS_PERS_OFF_ID	(b)(6)
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STEP_IN_GRADE_CIV	01	DT_LAST_EQUIV_INC	(b)(6)
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BASIC_SALARY_RATE	(b)(6)	RTND_PAY_PLAN	**
PREM_PAY_IND	(b)(6)	DT_RTND_GRADE_BEG	**
TENURE_GP_EMPL	(b)(6)	DT_RTND_GRADE_EXPIR	**
FEGLI	(b)(6)	DT_SCTY_INVES_COMPL	**
ANNUITANT_INDICATOR	(b)(6)	DT_PROB_TRI_PRD_BEG	**
PAY_RATE_DETERM	0	DT_PROB_TRI_PRD_ENDS	**
RETIREMENT_PLAN	(b)(6)	DT_SUP_MGR_PROB_ENDS	**
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RETENTION_ALLOW	**	STAFF_DIFF_PAY	**
SUPV_DIFF_PAY	**	FROZEN_SERVICE	0000
VET_PREF_APPT	(b)(6)	GR_RET	**
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UNIF_SVS_COMP	**	EDUC_LEVEL_CIV	13
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HEALTH_ENRLM	5	HEALTH_PLANS	10
FERS_COVERAGE	A	NDA_STATUS	
ORIG_APPT_AUTH_CD_1	KVM	ORIG_APPT_AUTH_CD_2	**
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TSP_EMPL_AMT	**	TSP_STATUS	(b)(6)
		TSP_STATUS_DATE	(b)(6)