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

SUBJECT: Waiver for 2019 American Society of Military Comptrollers’ Professional Development Institute

I have reviewed the plans for the 2019 Professional Development Institute (PDI) scheduled for 29–31 May 2019 in San Antonio, Texas. This conference, which is held in a different U.S. city around the country each year in order to be more available to personnel at Department of Defense (DoD) bases and installations, is sponsored by the American Society of Military Comptrollers (ASMC). The conference will provide targeted training applicable to certification requirements of the DoD Financial Management Certification Program (DFMCP). This program, under authority granted in the FY 2012 National Defense Authorization Act, directly supports the auditability goals that are a high priority for the Department. Additionally, the conference provides Continuing Education and Training (CET) credits required by DoD Financial Managers who already hold professional certifications.

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

- The PDI will offer six general sessions and approximately 115 breakout workshops with a strong focus on data analytics, decision support, and audit remediation; and will also include subjects such as budget formulation and execution, accounting, cost management, organizational performance improvement, financial systems, enterprise risk management, leadership, and ethics.

- Participants will have the opportunity to obtain 21 CET credits, all of which meet National Association of State Boards of Accountancy standards and support efforts to obtain and maintain certifications, an important part of the DFMCP.

- The PDI will provide 14 mini-courses approved by DoD learning institutions as aligned to the DFMCP at Levels 2 and 3. While these mini-courses will provide DFMCP certified participants the opportunity to obtain CET credits to maintain their
certification, the mini-courses also provide direct credit toward meeting certain DFMCP requirements for participants that are in the process of achieving certification, including mini-courses focused on competency areas which are more effectively taught in classroom settings enabling instructor-to-student interaction.

- As the Department works to remediate audit findings from its FY 2018 financial statement audit, the PDI will include several workshops focused on the subjects of audit and internal controls over financial reporting. Similarly, via workshops on budget execution, cost management, data analytics and business intelligence, the PDI will drive a focus on the Department’s efforts to reform its business-like operations.

- Because this is a once-a-year event, senior leaders in the Defense FM community attend and address participants on Service Day, emphasizing current status, key issues, trends, and direction of financial management operations. The OUSD(C) will provide several senior level speakers to address issues, major requirements and status of key financial management topics. These sessions also provide senior leaders the opportunity to assess the level of understanding and commitment to ongoing actions to further strengthen financial management operations and effectiveness.

- Key sessions at the conference will be digitally recorded and made available at the ASMC web site. In this way the conference sessions become widely-available to many thousands of personnel to earn additional CET credits.

- Consistent with current guidance, this conference has limited social events. All social events are held after working hours.

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

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

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

David Norquist