

AIR FORCE

# COMPTROLLER

THE ULTIMATE FORCE MULTIPLIER

SUMMER 2024

## THE FM FUTURE UNVEILED



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### The Honorable Frank Kendall

Secretary of the Air Force

### Carlos Rodgers, SES

Acting Assistant Secretary of the Air Force  
(Financial Management and Comptroller)

The *Air Force Comptroller* is an official, non-directive departmental publication distributed three times per year. Its purpose is to provide timely information to Air Force Financial Management and Comptroller personnel relating to mission accomplishment; to assist them in solving problems and improving efficiency of operations; to communicate new developments and techniques; and to stimulate professional thoughts and developments.

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## THE COMPTROLLER'S CORNER



Dear FM Team,

As we approach the summer Olympics in Paris, France, I'm amazed to watch the athletes harness their craft in the pursuit of excellence. When they represent their countries on top of the podium and earn their place in history, it is the culmination of years of dedicated effort to constantly improve. This pursuit of excellence led me to think about the legacy of one of our own. Earlier this summer, the financial management (FM) family said thank you and Godspeed to a true advocate for the work you do day in and day out. A true Financial Management Hall of Famer, Ms. Kristyn Jones, can stand proudly atop the podium knowing she led the FM career field on the path to improvement and reform by championing the FM strategic plan. I want to personally offer my sincere appreciation to Ms. Jones and wish her well in her future endeavors.

If you were one of the 1,000 plus Department of the Air Force (DAF) financial management professionals that made it to the Society of Defense Financial Management Professional Development Institute in Phoenix, Arizona, you heard me talk about all the steps we've taken to turn the FM Strategic plan into action. We are committed to making progress, and I'm happy to report we are on track to make initiatives like the Comptroller Squadron (CPTS) of the Future a reality. We have identified the way forward to begin implementing changes to ensure our financial managers are ready for Great Power Competition. Another area where we have made significant progress is in the MAJCOM/FLDCOM of the Future. We are holding another planning event with the intent of developing an implementation concept. At the same time, we continue to push the ball forward on data analytics. We have stood up the data analytics steering group to collate and share best practices across the force and enable

data-driven processes to support DAF reoptimization efforts.

Finally, I want to offer my sincere appreciation for the hard work the FM community continues to exude each and every day. I'm proud of the results we have been able to achieve. You consistently exceed expectations, and this year the evidence is overwhelming, securing an impressive 10 out of 29 categories of the recently announced 2023 Office of the Undersecretary of Defense Comptroller annual awards. I know you will continue to exceed expectations, and I look forward to building on the legacy of excellence you have all set.

### One Team, One Fight!

Best regards,

### Carlos Rodgers

Acting Assistant Secretary  
of the Air Force,  
Financial Management  
and Comptroller



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# LOOKING BACK TO CREATE THE MAJCOM/FLDCOM OF THE FUTURE

DAF FM Strategic Plan Connections:  
Goal I - Objective I.2

by Mr. Craig Harding, AFIMSC/FM

As our career field looks to the future and examines how our Major Command/Field Commands (MAJCOM/FLDCOMs) should support our commanders and our bases, it is appropriate to look to our past and ask questions. Questions like, “why was the comptroller function created in the first place?” and “what was the problem that was trying to be solved?” The answers to these questions are captured by the words from Mr. Robert Lovett, serving in the early 1940s as the Secretary of War for Air, in a memo he sent to the Chief of Staff, General Henry “Hap” Arnold, identifying the need for a new office to support senior leadership managing the new Air Force. In the memo, he stated:

“



*“The complexity of a modern Air Force, coupled with its global field of operations, has been great; the complexities which face a smaller Air Force in physical size will be even greater in the future because the limitation of funds and of personnel will not permit the margin of safety against error given the multiple projects but will require a more accurate selectivity of projects and more intense follow-up of the application of limited funds allocated to such projects.”*

”

He identified a need to create a comptroller-like function modeled on industry that could make “sure that every dollar allocated goes to the most needed project” and that we “get a full dollar’s worth out of every dollar.” Mr. Lovett also identified key responsibilities for the new office:

- To organize and to unify the operational plans of other staff sections into a single coordinated program; to check the phasing and proper balance of all components of that program; and to analyze actual Army Air Forces (AAF) performance against the scheduled standards;
- To operate a reporting system and to analyze the status and operational data of personnel, supplies, facilities, and activities, making continuing studies of the relationship among these various factors;
- To reduce the physical programs to monetary terms; to allocate the funds among various activities; to supervise all budget functions, including representation of the AAF on all matters pertaining to appropriations and expenditures; and
- To act as liaison with industry, educational institutions, and research foundations on new developments in business methods applicable to Air Force operations; and to aid in organizing the curriculum for institutions participating in post war AAF officer training in these specialties.



MAJCOM of the Future team members attending the first offsite at AFIMSC.

As you read the list of key responsibilities, you can find recurring themes and, in some instances, the exact wording you find in the current Department of the Air Force (DAF) Financial Management (FM) Strategy document. Our current SAF/FM mission also echoes those thoughts: “Provide fiscally responsible resource management, auditable, and timely financial services, and actionable decision support to deliver air and space capabilities to our nation.” But there are also tasks given to the original Air Comptroller that are now found in other directorates or offices.

At the time, the creation of the Air Comptroller was a start in what was termed the biggest reorganization effort within the Air Force. Now, our Air Force is undergoing another huge effort to reorganize and optimize amid the Great Power Competition (GPC). And, just as in 1946, our FM team will play a key role.

In support of the GPC efforts along with moving forward with the DAF/FM Strategic Plan, Air Force Installation and Mission Support (AFIMSC) FM hosted FM leaders from across the career field this past May. The MAJCOM of the Future team supports strategic goal 1.2 and is focused on the FM Organization of the Future. The overall effort is championed by Major General Frank Verdugo (AFMC/FM) and the MAJCOM of the Future team is co-led by Ms. Melissa Blakesly and Mr. Craig Harding. The goal of the offsite was to develop Courses of Action (COAs) that will help shape the MAJCOM FM skills, capabilities, and organizational elements necessary to effectively address the requirements for the future.

The offsite was held over three days and brought together more than 35 FM leaders from across the Air Force. There were at least one-thousand years of MAJCOM experience in the room. The offsite started off with a welcome and sight picture given by both Maj Gen Verdugo and Ms. Blakesly. Mr. Harding briefed the team on the work already accomplished and provided additional details on the offsite’s objectives. The team was briefed on GPC status to ensure the Secretary of the Air Force’s 24 action items were integrated into the effort, and Col Pierce briefed the Comptroller Squadron of the Future concept.

On day one, the teams were broken into six Focus Area groups to define competencies and skill sets: Budget Operations, Accounting, Financial Operations, Cost/Data Analytics, Contingency Operations, and Workforce Management. The groups were tasked with validating and editing work already accomplished and identifying three to five efforts to tackle over the next six months. At day’s end, each group briefed their efforts to the entire team.

Day two focused the teams on developing a greater level of detail for three of the key functional areas (Financial Operations, Cost/Data Analytics, and Budget Operations) and on building COAs for consideration. The Financial Operations team reviewed the seams/gaps and duplicative efforts between AFIMSC and MAJCOMs regarding tasks like audits, ADA reporting, Quality Assurance, and other financial operation items. The Cost/Data Analytics team examined cost/data analytics needs and functions and how to





Lt Maria Cresci briefing potential Course of Action (COA) to the group.

this summer. The teams will continue to refine actions and solutions with another offsite scheduled for August 2024. The final goal is to present recommended COAs to the FM Board of Directors this fall.

Our comptroller function celebrates 78 years since its creation in 1946. We’ve held a central tenant that one of our primary roles is to be the commander’s advisor, their Chief Financial Officer. As stated in the title, we are moving forward to achieve our desired outcomes identified in our FM strategy. The definition above is found in AF Manual 170-3 and builds on Mr. Lovett’s recommendation. As Clausewitz stated in *On War*, “the nature of war does not change, the character does.” Likewise, the nature of Financial Management does not change. We are charged with “obtaining the maximum military effort from available resources.” But the character, how we conduct our analysis, support our customer, and the tools and products we use do change. The MAJCOM of the Future team is paving the way for how MAJCOM/FLDCOM will continue to support commanders to achieve our charter.

***The Comptroller in the Air Force is the principal fiscal and financial advisor to the commanders and staff on the economics of plans and operations. They supervise the budget, finance, statistical reporting, accounting, and management analysis and reporting operations, and produce analysis and recommendations to assist the commander in obtaining the maximum military effort from available resources.***

#### About the Author:

Mr. Craig Harding is the Civilian Deputy Director for Air Force Installation Mission and Support Center and is the Co-Lead for the MAJCOM/FLDCOM of the Future Line of Effort, located at Joint Base San Antonio-Kelly, Texas.

incorporate those capabilities within the MAJCOM. The Budget Operations team explored how to streamline or integrate MAJCOM and AFIMSC budget processes to best support the bases.

On day three, the teams examined the COAs developed and conducted a SWOT analysis. The COAs were analyzed and briefed by other teams and were then handed back to the COA creators for review. Following that effort, everyone went back to their day one break-out teams and brainstormed their “ideal” MAJCOM structure.

The offsite concluded with each team briefing their MAJCOM organization concept. The result was the development of several unique solutions, actions, and efforts to review

# CPTS OF THE FUTURE: UNVEILING TODAY’S BLUEPRINT TO MEET TOMORROW’S CHALLENGES

## DAF FM Strategic Plan Connections: Goal 1 - Objective 1.2

*by Col Douglas Pierce, AETC/FM*

The Comptroller Squadron of the Future is here! At the Society of Defense Financial Management’s 2024 National Professional Development Institute (PDI), Major General Frank Verdugo unveiled the blueprint for the Comptroller Squadron of the Future.

Why are we refining the structure of the installation level financial management (FM) organization? Thomas Sowell, an American economist, social philosopher, and political commentator once said, “many of today’s problems are the result of yesterday’s solutions.” Responding to multiple demands in the mid-2000s, to include force shaping drills and centralization efforts, the design of the current Comptroller Squadron (CPTS) was the result of decisions made in the context of a different strategic environment.

The current strategic environment of a near-peer competitor (China, China, China) is vastly different from the past few decades focusing primarily on violent extremist organizations in the Middle East. While times and strategic environments change, the purpose of the CPTS, or what Financial Managers bring to the fight, doesn’t change.

Since the establishment of the office of the Paymaster General in 1775, Comptroller-type organizations have served a significant purpose. Functions have included paying wages and salaries, disbursing and accounting for funds (after the creation of the Finance Department for the Department of War in 1920), and providing “business” type of information and advice to the CEO (through the creation of the Air Comptroller by General Arnold and General LeMay who recognized the need). While our purpose really hasn’t changed, how we are organized must reflect the demands of the new environment.

The demands of the new environment call for us to focus on the basics—our purpose. Organizing the squadron to focus on foundational accounting expertise, institutionalized budget execution and analysis, improved customer service operations and interface, robust disbursing operations, and cultivating a warfighter ethos supports the Department of the Air Force’s (DAF) reoptimization efforts as well as the DAF FM FY22-26 Strategic Plan.

Both the reoptimization and strategic plan highlight the need to develop people, generate readiness, optimize resources, and standardize processes among other objectives. The Comptroller Squadron of the Future made refinements to the current construct and is organized in a way that not only helps make the organization more effective from a mission perspective but should also make things better for the FMers working at base-level. It is designed to promote professional development and foster retention of the workforce, support standardized processes and, by default, improve customer service, optimize budget resources to meet mission demands, and enhance FM contingency capabilities to support Combatant Commanders.



Earlier this year, U.S. Air Force Academy and the 21 CPTS hosted the Comptroller Squadron of the Future Working Group.





The Comptroller Squadron of the Future Working Group making progress during an offsite.

Organizations thrive when people feel valued and have the opportunity to grow and develop. To maximize flexibility and promote greater development opportunities, the Comptroller Squadron of the Future is looking to reduce the number of job series at base level. Personnel will have a development path, both in grade progression as well as functional progression.

They can rotate or move between sections or flights, and they aren't "capped" at a certain grade level based on the job series. Regarding 510s, these positions are tough to fill, recruit, and retain, and the work performed at the squadron level is more bookkeeping than deep accounting as we are not touching the financial statements. We still feel an understanding of accounting principles is important, but not necessarily the 24-hour requirement. Therefore, we determined that 510s are not required at base-level. Collapsing the number of job series should help reduce the personnel churn and offer better development and growth opportunities.

Not only does the Comptroller Squadron of the Future promote professional development and foster retention of the workforce, it encourages standardizing processes and improving customer service. Having a clearly defined, recognized, and replicated process that remains constant across the Air Force provides a consistent service to our customers, reduces errors, saves time, and increases accountability.

Those who know me know I love to eat at Chick-Fil-A (please note this is not an official endorsement of this company). Regardless of location and regardless of the workforce at the particular location I happen to be at, I know I will get a fabulous #1 combo meal (original sandwich, waffle fries, and a delicious sweet tea—although it could be a little sweeter) and a "my pleasure" with each encounter. It should be that way at each of our Comptroller Squadrons for our customers; customers should know what to expect regardless of location or installation.

The Comptroller Squadron of the Future looks to remove the "county options" that exist at each wing. A customer should expect the same service and encounter the same processes, sign-in procedures, etc., whether they are at the 502 CPTS, the 51 CPTS, or the 355 CPTS. Not only our customers, but our own FM Airmen (Capital 'A' Airmen to include our civilian FMers) should expect to process a document or voucher, calculate a payment, or do a pay comp in the same manner as they did at a previous base. Airmen won't learn a "JBER" way or an "Aviano" way or a "Hurlburt" way...they will learn "THE" way (hopefully I won't get in trouble with OSU for using "THE").

Learning "THE" way reduces errors as there is only one way to accomplish the task at hand. Reducing errors saves time since there won't be additional rework. "THE" way also increases accountability as standardization provides the staff the ability to see if a task was done correctly. Feedback can be provided, Airmen can master the skills that are the same across the Air Force, and everyone will know and understand the process.

Enterprise-wide standardization is not just applicable to the "finance" side of the house, it's also relevant to budget. For example, each base has their own way to capture and show their status of funds. Imagine having a data visualization tool that is standard across the Air Force but is tailorable to the needs of the installation. This common sight picture will allow FMers up and down the chain (SAF, MAJCOM, installation) to sing from the same sheet of music.

Being on the same page at all echelons regarding the budget also helps optimize budget resources. Another initiative the Comptroller Squadron of the Future took to facilitate optimizing budget resources was to separate accounting and budget functions. Budget and accounting are both essential components of financial management, but they serve distinct purposes. When these functions were merged at base level, roles and responsibilities between these two functions became muddy over time. As a note, these functions were not combined at the MAJCOM or at the Air Staff echelons...this kind of makes you go, "hmmm?"

This muddying of roles and responsibilities negatively impacted FM's ability to truly account for every dollar and provide solid decision support on where the next available dollar should be spent. For example, there is a notable trend in the increased balance of cancelling year funds that corresponds to the time we consolidated accounting and budget into Financial Analysis (FMA) at the installation level. In 2007, the amount of Operations and Maintenance (O&M) cancelling funds (FY02) was approximately \$800M. Last year (2023), the amount of O&M cancelling funds (FY18) was approximately \$1,500M. It has hovered around this amount since the merger. While not the only reason or factor, combining budget and accounting functions at the base level contributed to the increase in fallout funding. We need to get back to a focused effort on accounting and mitigate lost purchase power, lost capability production, and lost opportunities.

Accounting provides a clear picture of the health of a program; it helps organizations understand their financial position and helps decision makers make informed decisions. A focus on accounting bolsters analysis capability. How often has daily Merged Accountability and Fund Reporting (MAFR) balancing been neglected? How about balancing targets at the end of each month? What about correcting invalid data elements or correcting erroneous transactions within the accounting period? Are reimbursements balanced monthly for prior year and quarterly for current year? Are the Defense Enterprise Accounting and Management System (DEAMS) critical task lists accomplished daily? While just a few examples, focusing on these accounting tasks directly impacts budget.



## OBJECTIVE 1.2. Refine FM Organizations to Meet Tomorrow's Needs

- Comptroller organizations with the right structure and number of billets (across competencies) to fulfill evolving DAF needs
- A community of FM professionals armed with the right skills and experience to effectively address the requirements of the future

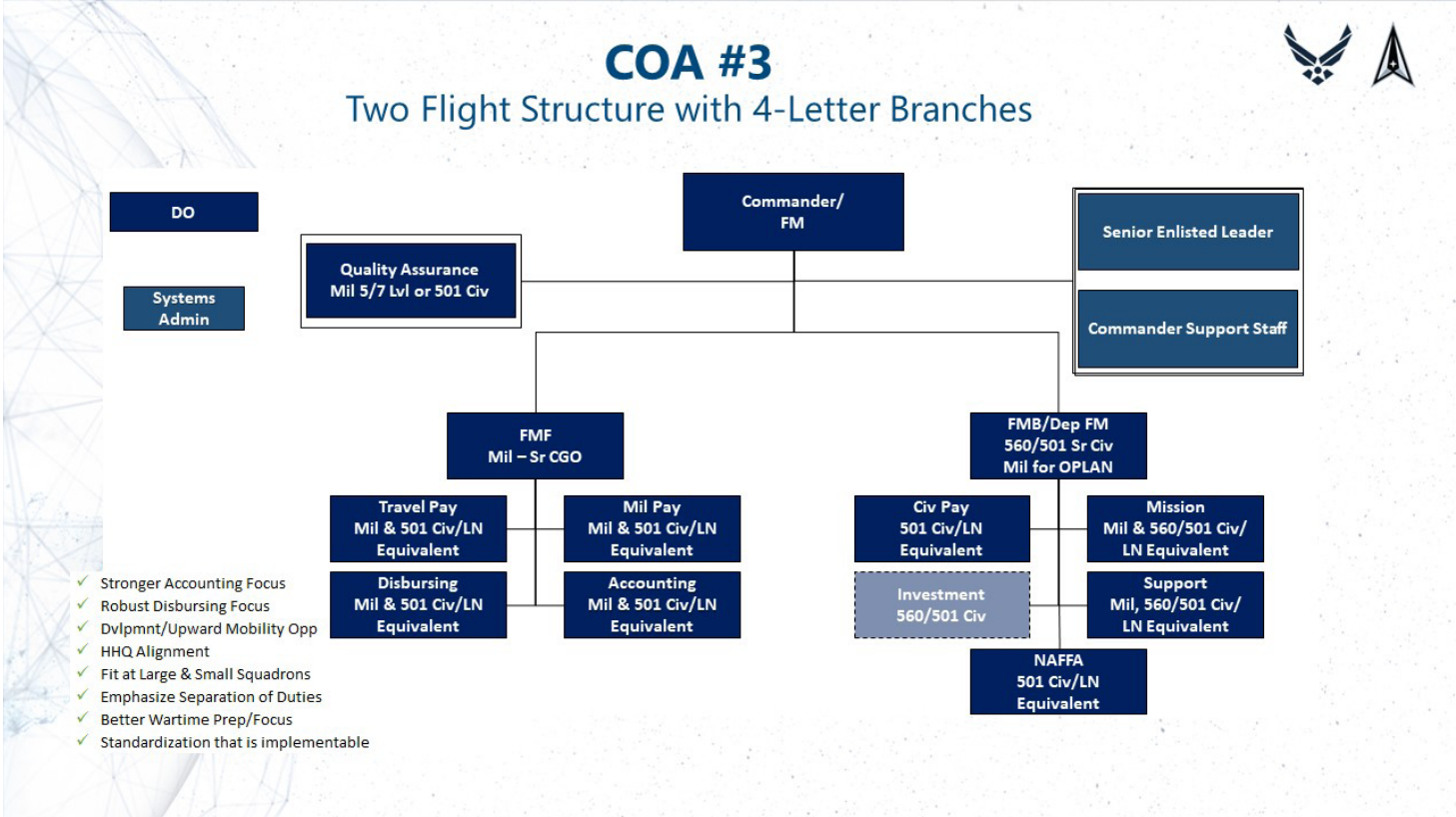
Accounting is critical to the proper budgeting of available resources. Even though they have different purposes, accounting and budget are not mutually exclusive and need to work together. Budgeting involves making decisions based on solid data. The solid data comes from accountants who provide a snapshot of the current fiscal situation using past and present transactional data. The quality of our data analytics, the quality of our advice to decision makers on where the next dollar should be spent, and our responsibility to the American taxpayers to account for and safeguard the resources they provide compels us to not only focus on our budget acumen but have a stronger emphasis on accounting as well. To do so, we must break them apart and align them as the higher echelons are aligned.

Aligning the squadron to support the expected contingency capabilities and operational realities was also addressed in the Comptroller Squadron of the Future. The Unit Type Codes (UTCs) that will be in high demand in this new strategic environment are the disbursing and accounting UTCs. With accounting now in the Financial Operations Flight, the functions that will be required for contingency operations are aligned in the same flight, creating a synergy in training.



The Comptroller Squadron of the Future will align under the Base Command/Air Base Wing structure as many of the functions performed are installation-level functions. We will still need to support the Deployable Combat Wings and we are participating in Great Power Competition working groups to make sure we understand the requirements and expectations. The Comptroller Squadron of the Future was built in such a way that it nests nicely with Secretary Kendall’s reoptimization efforts as the Air Force evolves its force presentation model to Units of Action.

As alluded to earlier, yesterday’s solutions are today’s problems. The future depends on what we do today, and we have mapped out a future for the Comptroller Squadron. This new structure meets today’s demand and future needs by focusing on foundational accounting expertise, institutionalized budget execution and analysis, improved customer service operations and interface, and robust disbursing operations. Most importantly, it promotes growth and development of our workforce and builds Airmen who can best support the warfighter!



The approved Comptroller Squadron of the Future Course of Action.

**About the Author:**

Col Douglas Pierce is the Director, Financial Management and Comptroller for Air Education and Training Command located at Joint Base San Antonio-Randolph, Texas.

# DIAMOND SABER AND SILVER FLAG

## THE WAY FORWARD ON FM CONTINGENCY TRAINING

by MSgt Sam Spaethe, SAF/FM

DAF FM Strategic Plan Connections:  
**Goal 3 - Objective 3.4**

With a fresh perspective on Diamond Saber and much to say about the ongoing changes with Silver Flag, I hope you’ll feel as inspired as I am by the way ahead on how we, the financial management (FM) community, meet Great Power Competition (GPC) challenges in the coming years.

### Diamond Saber 2024

As the dust settles on another iteration of the Diamond Saber Exercise, reflecting on the rollercoaster of ups and downs throughout the event is a bittersweet experience. While the exercise was indeed fraught with setbacks, frustrations, and unforeseen challenges, it also revealed the resilience, ingenuity, and indomitable spirit of the participants and organizers. Writing this on my travel day as I’m waiting for my train to depart New Jersey, here’s my fresh firsthand account as an Air Force Observer/Controller-Trainer (OC/T) of how I believe it went.

### What is Diamond Saber?

Established in 2004, Diamond Saber is a U.S. Army Reserve-led exercise that trains and evaluates Soldiers and joint partners on warfighting functions such as funding the force, payment support, disbursing operations, accounting, fiscal stewardship, auditability and data analytics (learn more about the exercise here). Some years ago, the Air Force Reserve Command (AFRC) joined the exercise, adding a small contingent of AFRC Airmen as participants to the larger series of events. Airmen come together to learn the content from the Combat Comptroller Contingency Course (4C) which is AFRC’s premiere contingency training course that covers cash accountability for Disbursing Agents and Cashiers, funds control and security, funds authorization accounting, and everything in between. Once the classroom material is finished, Airmen relocate to a hardened facility in an Army compound and conduct hands-on disbursing and accounting scenario exercises alongside the Total Force Army



CMSgt Leah Anderson imparts some legendary wisdom to a group of participants during DV Day.

and Marines. After several days of running scenarios, Airmen come out of the exercise with a sharpened skillset, enabling them to succeed in a deployed environment.

Last year was the first time that both Air Force Reserve and Air Force Active Duty had been invited to participate, resulting in 19 Air Force participants; this was featured in the [Fall 2023 Air Force Comptroller](#). This year was our first serious Total Force investment into the event, with 12 OC/Ts and 65 total participants from across the Reserve, Guard, and Active Duty. With this explosion of participation came a plethora of hurdles and challenges that, to be frank, we were not prepared for.

### The Challenges

As soon as it started, the 2024 Diamond Saber Exercise was hit by a series of logistical and communication mishaps that added challenges for the overall event. The planning phase was nearly nonexistent, resulting in a bit of a scramble for the planners to determine how to instruct, then how to execute the exercise. This lack of clarity led to inconsistent training across three divided groups of trainees, which set the stage for a bit of confusion when the exercise portion came.



Moreover, the supplies we depended on arrived late, adding another layer of complexity. Office and training materials, crucial for the smooth conduct of the exercise, arrived two days behind schedule. The absence of these supplies not only disrupted the flow of preparation, but also added to the stress and frustration of the OC/Ts as we had a very limited time to prepare our classrooms prior to participant arrival. This lack of supplies included internet connections, tables and chairs, Meals Ready-to-Eat (MREs), and other items that the exercise simply could not proceed without.

Transportation woes further compounded our challenges. Shuttle buses consistently failed to arrive on time or at the correct locations, resulting in trainees having to walk from the training area to the Dining Facility (DFAC) for the first several days. Speaking of which, MREs were not provided until several days into the exercise, contrary to the initial expectation of having them on the first day and avoiding the need for the DFAC altogether.

These issues, stemming from a lack of communication and inadequate planning, significantly impacted the OC/Ts and, by extension, the trainee experience. Despite our best efforts, these setbacks posed serious challenges that we had to navigate and mitigate on the fly.

### The Turning Point

However, after the OC/T body working long hours and making great efforts, the exercise began to gain momentum, and the true essence of Diamond Saber started to shine through. The high-quality scenario-based training that followed was a testament to the dedication and perseverance of everyone involved.

Alluding back to the supply issue, we began our first day of exercise without tables and chairs. Despite this major setback, our players “set up shop” at a handful of stand-up

tables in an outdoor pavilion next to our exercise facility. They started their business days, prepared their forms, and began rolling while standing out in the summer heat. The impetus to succeed was simply inspiring, leading us OC/Ts ready to support them with power bricks, water, and coaching as they pushed along their duties, shelter or not.

Over the course of several days, 65 participants processed approximately 3,600 pre-generated scenarios from the OC/Ts. This number was bolstered by countless more scenarios generated by a body of 60 role-playing contractors that ran injects for five consistent hours each day. These contractors visited the nine teams and presented them with a diverse array of challenges ranging from simple problems with pleasant attitudes to impatient problematic seeders of chaos.

To test the flexibility and adaptability of each team, high performing players were “killed off,” leading the impacted teams to step up and fill the gap while continuing operations. We also gave the “dead” players an opportunity to be role players for the Army and Marine participants, allowing them to learn how other branches conducted their own operations.

### Triumph and Success

Even though we faced rough patches throughout, everyone arrived each day with a great attitude, a willingness to learn and operate, and a goal to meet the intent of the exercise: to become FM’s next wave of Combat Comptrollers. For a Contingency exercise, there were certainly a lot of contingencies. Very little actually went according to plan, and that was felt across everyone from OC/Ts to participants. However, this gave us all a glimpse into reality; when you deploy, the road will not be paved for you. You will face mounting unexpected challenges and deal with things that

you were not trained to deal with. This event demonstrated that, when faced with said unexpected challenges, FMers can, do, and will step up to meet them. As a witness to all the events, I could honestly not be prouder to wear the FM duty patch. Many top players were recognized by Army and Air Force leaders, but in my eyes, every individual came out of it with a sharpened skillset, a winning attitude, and a deeper understanding and appreciation for what we do outside the wire.

I specifically want to recognize Captain Matthew Terkay, HQ AFRC, for his unmatched capability to solve problems and keep the exercise going. He gave everything he had to Diamond Saber this year, from leveraging his deep expertise in accountability as a 4C instructor to his genuine care and concern for the OC/T team, the participants, and the overall success of the exercise. Bottom line: without his leadership, this year’s exercise would not have succeeded. The FM community is truly fortunate to have an officer of his caliber, and I can’t wait to see what his future may bring.

### Silver Flag

A lot has changed since Silver Flag went offline last year, and it continues to change as the Department of the Air Force leadership guides the [Air Force Force Generation \(AFFORGEN\)](#) model toward its final state.

While Silver Flag may continue to evolve, I wanted to address its current state, so you know how to tackle preparation for your deployment taskings. To break it down, Silver Flag is back in two formats: virtual courses and the physical temporary duty (TDY) at Tyndall Air Force Base.

### Virtual Courses

Designed to last 6 months and facilitate **training** for each cycle, the virtual courses provide the toolsets that soon-to-deploy FMers need to know prior to their deployment. Covering all three enlisted Unit Type Codes (UTCs), A1, A2, and A7, these courses consist of one Microsoft Teams meeting per month and some homework to complete between meetings. This longer-lasting model enables FMers to learn and prepare at their own pace, even with a saturated workload. At the end of the course, as long as all objectives are complete, the student is certified and considered ready to deploy.

### Physical TDY

The Silver Flag TDY is very different now compared to the way it was in recent history. First, the course timeframe has been reduced to just five days (or six, with some preparations happening on Sunday to start the week off strong). This event is designed to facilitate **certification** for upcoming deployers. That means that there is no training involved—upon arrival, the FMer is expected to know what to do and to begin exercising immediately with no classroom instruction. Signing



A close-up of the exercise foreign currency used during a vendor payment.

up for the TDY is still the same though; Unit Deployment Managers (UDMs), or Unit Training Managers (UTMs), can access the Automated Readiness Information System (ARIS) and sign trainees up for upcoming courses, which are centrally funded by the Air Force Installation and Mission Support Center (AFIMSC).

So, how can one prepare for the TDY? The simplest answer is the first option: attend the virtual course. However, [Comptroller Contingency Familiarization Course \(CCFC\)](#) is still up and running in a new format out on MyLearning. It consists of 3 courses: Fundamentals, Operations, and Analysis. The Fundamentals course is required by all, then the subsequent course depends on which UTC the FMer is assigned to. However, these courses are Computer-Based Training (CBT) courses! An overly-exuberant trainee can click through them without truly taking in the content, leading them to be unprepared despite finishing the Comptroller Contingency Familiarization Course. Supervisors, ensure your Airmen are ready before sending them TDY!

There are other programs in the works to help FMers prepare for deployment. Keep an eye on the horizon for more exciting opportunities to emerge in FY25!

Regardless of what the future may bring, I’m deeply grateful that I was able to witness 65 more of our finest Financial Managers excel at what we were all called to do in Diamond Saber. I also note that with Silver Flag’s trajectory, the projects we have in store, and the leadership of the entire FM community, I can safely say: resourcing for the Future Fight is in very good hands.

#### About the Author:

*MSgt Sam Spaethe is the Enlisted Force Development Manager for SAF/FM located at the Pentagon, Washington D.C.*



Observer/Controller-Trainers (OC/Ts). From Left to Right, Back Row: Capt Matthew Terkay, Lt Col Christine Sienkowski, MSgt Evan McDaniel, TSgt Caitlyn Simmons, MSgt Joshua Tibbit, MSgt Robert Shearer, SSgt Stephen Malone. Front Row: (T)Sgt Lizzully Canales, TSgt Kyrsa Theofilos, MSgt Weifeng “Jack” Liu, TSgt Raphael Tolentino, MSgt Sam Spaethe



# THE FUTURE OF FM TRAINING IS HERE!

DAF FM Strategic Plan Connections:  
Goal I - Objective I.1

by Capt Erica Craft, TSgt Andrea Bullard, and SSgt Rusty Strobeck, AETC

The schoolhouse at Air Education and Training Command (AETC) designs and delivers key financial management (FM) training courses to help secure a community of well-equipped, highly-skilled Airmen. Read firsthand from the instructors how AETC has made strides in developing and executing curriculum for the future of FM in the following course updates.

## Basic Financial Management Course Update:



The future of training is evolving in ways that blend cutting-edge technology with the timeless importance of hands-on learning and collaboration. It's a far cry from the floating desks of a 60s sitcom, yet not as distant from reality as one might think.

At the heart of our mission lies a commitment to nurturing a highly-skilled team in FM. We recognize that our greatest asset is the intellect and proficiency of FM personnel. Amidst a significant shift towards Great Power Competition, every individual must be equipped with the tools and knowledge essential to FM's mission. This journey begins at the Financial Management Learning Center (FMLC) at Keesler AFB, where we lay the foundational groundwork that underpins our operational success.

The FMLC isn't just a training ground; it's where we cultivate expertise that fuels our ability to deliver crucial financial services daily, whether supporting military personnel or civilian counterparts. Our mandate extends beyond the present—the goal is to prepare future leaders by instilling core competencies that supervisors can build upon.

After examining our training methodologies and tools, the Basic Financial Management Course (BFMC) stands as a pivotal example. This course is designed to equip officers and military personnel with fundamental financial management skills, ensuring they are well-prepared for the complex world of financial management. However, traditional training formats, often characterized by

monotonous PowerPoint presentations, can fall short in engaging and inspiring learners.

Recognizing the need for modernization, we have embraced a hybrid approach for BFMC. The course unfolds in two phases: an initial 33-day online phase followed by a 22-day in-residence phase. Both phases include six blocks of instruction, with Phase I focusing on individual assignments and Phase II building upon the foundational knowledge gained in Phase I. Phase I has undergone recent enhancements, including synchronous sessions via platforms like Microsoft Teams, which offer interactive, hands-on instruction. These sessions foster real-time communication and collaboration through dedicated channels for student-instructor interactions. Furthermore, Phase I now includes proctored exams, ensuring academic rigor and integrity throughout the course.

Phase II of BFMC shifts gears towards more collaborative learning, emphasizing group assignments that simulate the dynamics of Financial Working Groups (FWG) and Financial Management Boards (FMB). In this phase, students gain practical insights by crafting briefs for Wing leadership, preparing them to navigate real-world challenges with confidence.

A significant stride towards enhancing collaborative learning environments has been the introduction of new classroom furnishings reminiscent of the futuristic Jetsons' era. These innovative desks, equipped with integrated TVs and arranged in clusters of four, foster a conducive atmosphere for brainstorming and project collaboration. While the initial reaction to these modernizations might elicit skepticism, their

impact on sustaining information retention and fostering creative exchange cannot be overstated. Every enhancement, from ergonomic chairs to interactive technology, plays a pivotal role in maximizing every moment of instruction as personnel are prepared to excel in their operational roles.

In conclusion, the future of financial management training is a dynamic blend of tradition and innovation. By leveraging advanced technologies and fostering collaborative learning environments, personnel are not only equipped with essential skills but also empowered to excel in the face

of evolving challenges. Looking ahead, our commitment remains steadfast: to send forth trained professionals who are not only prepared but inspired to tackle whatever challenges lie ahead in our field.

**About the Author**  
*Capt Erica Craft is an Instructor Supervisor for Comptroller Training located at Keesler Air Force Base, Mississippi.*

## Apprentice Course Update:

In 2018, FM training curriculum was written with the intent of teaching students basic requirements to get them to their installations quickly. FM Airmen received five blocks of instruction over a five-week period. This was followed by an online Journeyman course to be completed at their units while communicating with the schoolhouse. The Journeyman course structure allowed students to split their time between learning FM subjects through traditional training courses and on-the-job training from their peers and supervisors.

During the pandemic, a shorter and more soft skills-centric apprentice curriculum approach benefited students and staff alike. This simple transition to an entirely online course allowed the schoolhouse to continue graduating students with little-to-no missed learning opportunities. While this added value at the time, the overall response from the field was concern that Airmen were less prepared. Additionally, units saw limited use of new Airmen due to the time constraints of the course. Supervisors lost time, and, in some situations, an individual was removed from the primary office to supervise all the Airmen in training.

These issues led to a reincorporation of an FM-centric learning model for apprentice students. Additionally, students attend Career Development Courses (CDCs), administered by the Air Force Career Development Academy (AFCDA), to obtain a Journeyman certification. This reverted the upgraded training back to a more traditional experience for the FM career field. Now, the curriculum students receive is a seven-block course that goes beyond soft skills.

Previously, students only learned basic concepts, such as how to read a Line of Accounting (LOA) and fiscal law. While those subjects remain present in the updated curriculum, training has also been expanded to include customer service. We have added blocks of instruction which cover

Defense Enterprise Accounting and Management System (DEAMS), Milpay/Defense Joint Military Pay System (DJMS), entitlements and deductions, Permanent Change of Station (PCS)/temporary duty (TDY) travel, Defense Travel System (DTS), quality assurance, and contingency operations. To highlight some of the major changes, students will now use the DEAMS sandbox to create documents and learn how to use online job aids. Students will learn how to code transactions for Defense MilPay Office input in order to affect a member's pay record. There is an expanded lesson on the common entitlements such as Basic Allowance for Subsistence, Basic Allowance for Housing, Overseas Housing Allowance, and Cost of Living Allowance. Finally, students will learn how to complete a travel voucher and manually compute it. All of this is being taught with a hard focus on customer service, navigating and interpreting publications, and utilizing the tools available, like Microsoft Suite and the Resource Training Center (RTC), to build a more prepared Airman.

With the ever-changing landscape in the world, it is imperative that the FM career field keep looking for better ways to educate Airmen to accomplish the greater mission. This is the contribution that we at the 335th Training Squadron bring to the career field as well as the Air Force. A strong foundation for our future leaders is paramount to the continued success of our fighting force, and it all starts here.

**About the Author**  
*SSgt Rusty Strobeck is an Instructor for Financial Management Enlisted Courses located at Keesler Air Force Base, Mississippi.*



# Journeyman Course Update:

Comptroller organizations across the Department of the Air Force, including the Guard and Reserve components, are undergoing significant transformations in response to the challenges posed by the Great Power Competition. Adapting our training methods is crucial as we prepare for future operational environments that can swiftly change. This is precisely the goal of the newly introduced Journeyman Courses.

In the past, Airmen pursuing career development completed their CDCs through various methods—from traditional paper-based materials to online modules via the Advanced Distributed Learning Service (ADLS), alongside McMillan Study guides and unit review exercises (UREs). Over recent years, the introduction of platforms like Blackboard and Moodle revolutionized how these courses were accessed and completed, offering flexibility in exam settings, from supervised sessions to self-paced assessments at individual desks.



Today, the Air Force is rolling out upgraded training courses using a platform called Rise. Designed to enhance engagement, Rise employs interactive elements such as matching games, flip cards, and accordions. Managed directly by the Air Force Career Development Academy, this system allows for rapid content updates—critical in a dynamic operational environment where policy changes, such as per diem rates, can occur frequently.

Supervisory involvement remains integral, albeit streamlined. Gone are the days of student briefings and on-site proctoring, replaced by resource courses that supervisors can review with Airmen to prepare for end of course exams. These resources also serve as Specialty Knowledge Test (SKT) material for senior airmen aiming for promotion to staff sergeant, marking a departure from the paper-based CDCs of the past.

Educators within the Air Force have embraced technological advancements, leveraging personal computers and navigating complex network systems to create engaging learning experiences. The new courses delve into specialized areas like the Financial Information Collaboration Space (FICS), a centralized hub for training and automation tools across the Comptroller community that has gained traction as a pivotal resource in recent years.

Moreover, the transition to two-factor authentication and multiple login options reflects a forward-thinking approach, enabling Airmen to access training materials conveniently from personal devices. This flexibility not only supports mobility but also benefits Guard and Reserve members who can now study anytime, anywhere.

The evolution continues with plans to transition from proficiency codes to competency-based training plans (CTPs) by the end of 2025. These CTPs, curated by the Air Force Career Development Academy, will cater to specific roles within the FM community, equipping Airmen with practical skills tailored to their responsibilities.

Behind these advancements are dedicated individuals who have contributed significantly to developing these modernized courses. Their commitment through extensive research and numerous TDYs has been instrumental in shaping the future of FM training in the Air Force. Kudos to the 2023-2024 FM Journeyman High Performance Team: MSgt Samuel Spaethe, MSgt Brandi Williams, MSgt Robert Santamaria, MSgt Quintin Small, TSgt Kara Whyte, TSgt Jermaine Whyte, TSgt Gabrielle Price, TSgt Austin Jones, TSgt Michael Redford, TSgt Corrin Ordiales, MSgt Garrett Lethco, MSgt Felicia Logsdon, TSgt Carl Wheaton, TSgt Michael Bae, and TSgt Aaron Coleman.

The Air Force Career Development Academy is committed to providing FM professionals with cutting-edge, interactive training materials. By embracing innovative technologies and adaptive teaching methodologies, the Air Force is ensuring its personnel are well-prepared for the evolving financial landscape amid the challenges of Great Power Competition.

## About the Author

TSgt Andrea Bullard is a Learning Engineer for Financial Management within the Air Force Career Development Academy located at Keesler Air Force Base, Mississippi.

# “EVERY DOLLAR MATTERS”

## RESTORING FULL BUYING POWER BY REVERSING THE CANCELED FUNDS TREND

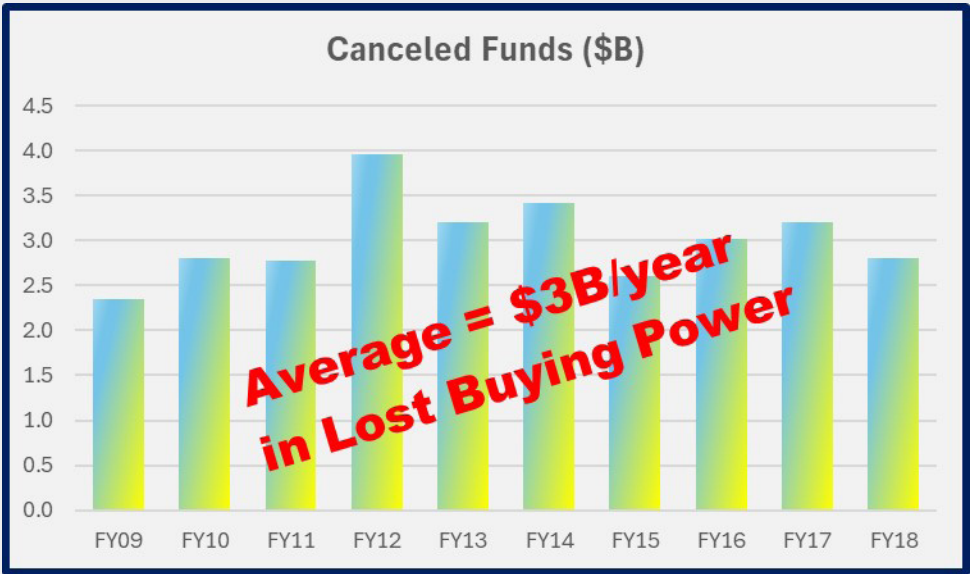
DAF FM Strategic Plan Connections:  
Goal 3 - Objective 3.1

by Ms. Kara Fast and Maj Gen Michael Greiner, SAF/FMB

### Lost Buying Power

Can any of us imagine a scenario where we decide to give back two percent of our salary every year? Meaning, we simply send those dollars back to our employer. I’m not talking about donating to your favorite charitable cause or putting an extra two percent into your Thrift Savings Plan – I’m talking about just giving it back and telling our employer that we don’t need it. Now maybe you’re thinking two percent isn’t that much, but it’s \$1,000 if you’re making \$50,000 per year, and \$2,000 if your salary is \$100,000 per year! I don’t know anybody that is knowingly discarding that kind of money every year. Most of us are working diligently to **maximize** the buying power of **every dollar** we earn.

However, we have not been managing with the same level of fervor when it comes to **maximizing** the buying power of **every dollar** appropriated to us by Congress. Collectively, we’ve been allowing an average of two percent of the funds that are appropriated to the Department of the Air Force (DAF) to cancel every year; meaning those funds were never disbursed and we failed to achieve any buying power benefit. To provide some context for what that means in terms of dollars, the Air Force averaged \$3 billion per year in canceled funds from Fiscal Year (FY) 2009 to FY 2018, with a high of \$3.9 billion in FY 2012 and a low of \$2.4 billion in FY 2009. On 30 September of this year, we’ll see the appropriations that ‘expired’ in FY19 transition to ‘canceled,’ and in those accounts we currently have \$3.4 billion at risk of canceling.







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While the loss of \$3 billion per year in buying power should be motivation enough to take immediate action, the total impact of those canceled funds is even larger than that staggering \$3 billion figure. That’s because Congress is keenly aware of the expenditure rates for the dollars they appropriate to the DAF every year and can easily see where we have unexpended or under-expended dollars from previous years. That has led Congress to routinely decrement our budget, as they view large amounts of unexpended dollars in our accounts as an indicator that we don’t **need** all the funding they’ve appropriated to the Department. To put a finer point on this secondary impact of allowing large amounts of our appropriations to cancel, here are some specific cuts levied by Congress in the FY23 and FY24 budgets:

- Congress cut our Operations & Maintenance budgets by \$331 million collectively over those two years due to large ‘unobligated balances’ in the prior years
- Congress cut our Investment accounts by \$578 million collectively over those two years for ‘prior year under-execution.’ In those same two years, they cut an additional \$1.2 billion per year for funds they deemed ‘early to need’ or ‘excess to need’

While we can’t automatically draw a one-to-one connection between the canceled funds and the ‘early/excess to need’ Congressional marks, our significant canceled fund balances across our portfolios are a contributing factor to these Congressional reductions. Collectively, we’re losing \$4-5 billion per year in buying power as a result of canceled funds and related Congressional marks.

To put that impact into the context of lost military capabilities, consider the Unfunded Priority Lists (UPLs) that our Service Chiefs submit to the Defense Appropriation and Authorization committees every year. Those UPLs highlight the most critical requirements each Service was unable to fund within the available budget topline, and they represent key operational and support requirements that would have significant impacts to our lethality, readiness, and quality of life. Just think of the impact we could have on buying down those military capabilities if we could increase our buying power by 1-2 percent, just within the funds already appropriated to us.

As an example, in FY18 we allowed \$2.8 billion to cancel. If we had been able to improve the accuracy of funding estimates, scrubbed unexpended obligations before they

expired, and re-purposed the excess funds, we could have used that \$2.8 billion to fund the top five requirements on the FY18 Unfunded Priority list (i.e., Airmen Readiness Training, Space Defense Requirements, SBIRS Upgrades/ Survivability, 14 additional F-35 aircraft, and 2 additional KC-46 aircraft). While acknowledging that timing and Congressional approvals may have made it difficult to fund these specific items with that \$2.8 billion, those prioritized military unfunded requirements serve as a clear example of the additional capability we could bring to the DAF by recapturing this lost buying power.

**FY18 Canceled Funds = ~~\$2.8B~~ in Lost Buying Power**

**Top five requirements from the FY18 Unfunded Priority List**

<b>1. Airmen Readiness Training</b>	<b>\$364M</b>
<b>2. Space Defense Requirements</b>	<b>\$209M</b>
<b>3. SBIRS Upgrades / Survivability</b>	<b>\$113M</b>
<b>4. F-35s - 14 add'l aircraft</b>	<b>\$1,760M</b>
<b>5. KC-46 - 2 add'l aircraft</b>	<b>\$400M</b>

**\$2.8B**

How We’re Attacking This

For the past two years we’ve shone a spotlight on the issue of reducing canceled funds across the Department. This has been one of the centerpieces of Objective 3.1, within the FY22-26 DAF Financial Management (FM) Strategic Plan, and we’ve already seen some real progress. Utilizing several newly developed analytical tools, teams have been attacking this issue from multiple angles. Given the magnitude and breadth of the canceled funds problem, it was necessary to break this large problem down to smaller, more manageable problems to solve.

One team is focused on canceled funds from contracts managed in the Mechanization of Contract Administration Services (MOCAS) system. With MOCAS contracts accounting for the largest portion of canceled funds, this working group was the first to stand-up and has made significant progress. They’ve already identified eight potential areas and are currently in the process of validating root causes with a focus on the weapon systems/programs responsible for the largest amount of canceling funds.

Using a modified version of the Air Force Accounting Operations Center (AFAOC) tool, Air Force Materiel Command Financial Management (AFMC/FM) is leading a

second effort to uncover trends and root causes of canceled funds across their acquisition centers and wings. Using the tool to easily identify reductions in obligation levels for expired programs, this team is looking for common themes, trends, and ‘repeat offenders’ that are driving canceled funds balances across the years. Ultimately, the insights they gain should allow us to develop corrective policies and procedures to change the status quo and return those excess funds to the owning organizations before they expire.

A third group formed in April to deep dive the non-MOCAS contracts across the Department and determine root causes of canceled funds within those processes. This group is being led by the Air Force Installation and Mission Support Center (AFIMSC), as their funds are a primary source for non-MOCAS contracts but have broad representation across additional communities. Focused initially on identifying the best source of data and analytical tools for uncovering non-MOCAS Fall-Out/Fall-In, this group will hold a Rapid Improvement Event in October to help uncover the root causes of canceled funds in non-MOCAS contracts and develop countermeasures to implement across the enterprise.

Finally, a fourth working group stood up in May to begin exploring the canceled funds issue within our Military Interdepartmental Purchase Request (MIPR) processes; specifically with a focus on the buyer side of the MIPR. Similar to the other working groups, the initial focus will be on data and improving the analytical tools to raise visibility of funds that will remain unexpended beyond the period of availability, knowing that historically, a portion of these funds have canceled. In comparison to MOCAS or non-MOCAS contracts, MIPRs represent a much smaller portion of the canceled funds problem. However, the fact that MIPRs are a funding tool used across the enterprise means the corrective measures need to be applicable and implementable within units at every level across the enterprise.

One of the common goals across all four efforts is the intent to improve the availability of data and analytics to all FM professionals involved in managing funds. Through enhancement of available tools and dashboards such as the Air Combat Command (ACC) tool and the AFAOC tool, we’re making it easier for analysts to identify historical problem cases and opportunities in the current year to scrub obligations and re-purpose funding before it expires. We’re also exploring automation and robotic process automation (RPA) Bots that would flag or potentially de-obligate funds that haven’t seen expenditure activity for a set period of time, with the goal of capturing those funds before they

expire. Finally, the membership of each of the working groups is designed to provide crossflow of ideas to ensure we share successful analytical products and corrective measures across multiple portfolios.

Like many issues that FMers tackle, restoring the buying power lost through canceled funds cannot be accomplished by FM alone – this must be a multi-functional effort. In that light, we are partnering with several stakeholders outside the FM community. Specifically, Defense Financial Accounting Service (DFAS), Defense Contract Management Agency (DCMA), and Air Force Contracting (SAF/AQC) are involved as permanent members of the working groups. Their involvement brings a broader set of analytical tools to bear on the issue and acknowledges their communities’ involvement with designing and implementing enduring solutions.

We also were invited to brief this effort at the 2024 DAF Contracting webinar, educating more than 1,200 contracting professionals on the criticality of this effort and the significant role they must play in implementing effective solutions. Finally, SAF/FMB briefed this effort to the DAF council as part of our FY24 end-of-year strategy, asking for leadership involvement at every level to make the reduction of canceled funds a priority at their leadership and financial forums.

How You Can Help

The greatest difficulty in combating the canceled funds problem is the issue of time. The buying power for appropriated dollars ends on 30 September of the last year of availability for that appropriation. However, the expenditures of those funds continue for another five years. And with that reality, we’ve historically been “grading our homework” by measuring how well we obligate the funds, with little attention paid to how well those funds actually expend. Across the enterprise, we must elevate our focus on expenditures.

**ALL-HANDS Focus Areas**

- Prioritize Expenditures, not just Obs
- Track Expiring/Canceling/Canceled at Groups, Boards, and Councils
- Include Expenditures in RA training
- Increase focus on contract closeout
- No reserving funds “just in case”





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That means unit level FMs must track expiring/canceling funds and grade their canceled funds homework at Financial Working Groups (FWG), Financial Management Boards (FMB), and Councils. Budget officers should include training for all resource advisors on analyzing and managing expiring and canceling funds. MAJCOM and FLDCOM FMs and CPTS/CCs must ensure resource advisors are trained with a strong understanding of the impact of canceled funds to drive a renewed focus on expenditures.

We must also partner with contracting officers and DCMA to close out contracts before they expire and then de-obligate unnecessary funds early in the life cycle of the appropriation, to maximize the opportunity for re-purposing those dollars. Finally, program managers, budget officers, and resource advisors must avoid overly conservative funds estimates that reserve funds “just in case” they might be needed. When that conservative approach is compounded across the enterprise, we end up with \$3 billion per year in lost buying power.

These focused efforts are already underway in many segments of our FM community, and we’re seeing notable successes. With the help of the AFAOC tool and the forensics analysis team, FMers have cleared more than \$1.6 billion in open/invalid/aged commitments, obligations, or customer orders over the previous 18 months. We must continue this type of laser-focused effort to ensure FM analysts and resource advisors at every level are prioritizing expenditure of funds just as highly as the accurate obligation of funds.

It’s not realistic to expect us to ever get to zero canceled funds, so defining what success looks like in this area is challenging. However, our primary responsibilities as a financial management community are to ensure the funds allocated to our respective units are legally spent, with proper accounting, and done so in a way that maximizes the military utility of those funds. With our historic lack of focus on expenditures resulting in \$3 billion per year in lost buying power, we are not achieving that third fundamental responsibility. It is time for an ALL-HANDS effort to ‘Unveil an FM Future’ that takes back that lost buying power and helps bring greater capabilities to our Air Force and Space Force teams.

**About the Authors:**

*Ms. Kara L. Fast is a Budget Analyst for the Deputy Assistant Secretary of the Air Force (Budget) at the Pentagon, Washington D.C.*

*Maj Gen Michael A. Greiner is the Deputy Assistant Secretary for Budget, Office of the Assistant Secretary of the Air Force for Financial Management and Comptroller at the Pentagon, Washington D.C.*



CONGRATULATIONS!

**WINNER OF THE BEST ARTICLE: SPRING 2023**

**Success in Spangdahlem: The PayDay Dashboard**

*MSgt Alex Westing and 2d Lt Matthew Marks*

**BOOK  
REVIEW**

**WHO MOVED MY CHEESE?**  
**AN AMAZING WAY TO DEAL WITH CHANGE  
IN YOUR WORK AND IN YOUR LIFE**

*by Dr. Spencer Johnson; reviewed by TSgt Saul Morales, ANG*

Several years ago, Lieutenant Colonel John Forbes (Ret.) was my squadron commander. He shared the book titled, *Who Moved My Cheese? An Amazing Way to Deal with Change in Your Work and in Your Life* with our squadron, and it has since changed the way I view challenges. It taught me to look at problems from a different angle and not to become stagnant. Thank you, sir, for taking the time to personally mentor and develop all of us under your charge.

The book is a motivational business story written by Dr. Spencer Johnson. The story revolves around four characters: two mice named Sniff and Scurry, and two little people named Hem and Haw. They live in a maze and spend their days searching for cheese. Cheese symbolizes happiness, success, and fulfillment. One day, they all discover their cheese is gone. The characters react differently to this change; Sniff and Scurry quickly adapt and venture out to find new cheese, while Hem and Haw resist the change, hoping their old cheese will return. Eventually, Haw learns to embrace change and finds new cheese, realizing that adapting to change leads to new opportunities and growth.

This book encourages readers to embrace change, adapt quickly, and proactively seek out opportunities for growth and success.

I found the book inspiring, and it prompted me to reflect on how I can be more adaptable to new or complex challenges. This is especially relevant in our roles supporting the US Air Force as FMers.

The lessons from *Who Moved My Cheese?* are:

**Adaptability to  
Change**

Just like in the story, the landscape and policies within the military can change rapidly. Those who adapt quickly to new regulations, technologies, and procedures are better positioned for success.

**Proactive  
Attitude**

The book highlights the importance of taking proactive steps to find new opportunities and solutions when faced with change. This could mean staying updated on financial regulations, seeking additional training, or exploring new roles within the finance sector of the Air Force.

**Embracing  
Innovation**

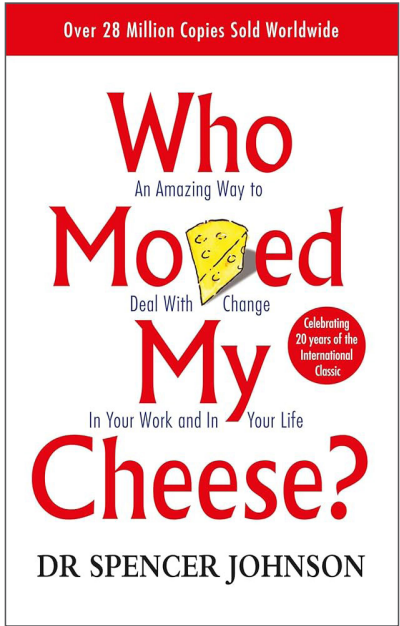
Embracing new technologies and innovations in our career field can streamline processes and improve efficiency. Being open to new tools and methodologies can help us stay ahead.

**Resilience**

The characters in the book who succeed are resilient in the face of adversity. In our roles, we often face challenges like budget cuts, audits, or changes in leadership. Building resilience helps us navigate these challenges effectively.

**Continuous  
Learning**

The story encourages continuous learning and personal development. We can benefit from ongoing education and training to stay current with best practices and advancements in our career field.



**About the Author:**

*TSgt Saul Morales is a Financial Manager for the 161st Comptroller Flight at Goldwater Air National Guard Base Phoenix, Arizona.*



# ACES HIGH AWARDS



## SrA Logan Lejeune

*90th Comptroller Squadron,  
F.E. Warren Air Force Base,  
Wyoming*

Senior Airman Logan Lejeune is a Financial Operations Technician at the 90th Comptroller Squadron in Cheyenne, Wyoming. He was born in Prairieville, Louisiana, and joined the Air Force in 2022.

Since his arrival, SrA Lejeune has been in the Financial Operations flight providing service to 4.5K Airmen assigned to Striker Nation. He was responsible for the Welcome Center in-processing center where he identified inefficiencies and implemented automation tools that reduced the process time by 50%, which laid the foundation to restructure in-processing for the entire missile wing. SrA Lejeune's experience has been leveraged to lead four flight trainings and he was hand-picked as a certifying official ahead of his peers, leading to his below-the-zone selection for promotion to Senior Airman. The quality control and feedback he provided to six technicians reduced untimely transactions by 75% and earned the wing \$24K in rebates. These actions enabled his flight to acquire Air Force Installation and Mission Support Center's Air Force Top Three Small Bases Travel Voucher Rejects award.

In his free time, SrA Lejeune participates in the Air Force Gaming League, where he networks with sister services and foreign militaries. He led his DAF E-Sports team to win five DoD and two NATO competitions, including championship titles at the USO Commanders Cup and the DoD Allied Forces Invitational. He was recognized by the Air Force Services Command for his unwavering commitment to teamwork and community engagement.

SrA Lejeune has cemented himself as an exceptional innovator, problem solver, and natural leader. That's what makes him **ACES HIGH!**



## SSgt Manuel Bondoc

*36th Comptroller Squadron,  
Anderson Air Force Base,  
Guam*

Staff Sergeant Manuel D. Bondoc serves as Financial Operations Supervisor for the 36th Comptroller Squadron, Andersen Air Force Base, Guam. He was born in the Philippines and raised in Guam.

His first assignment brought him back home, a moment he eagerly shared with his wife, Keisha. Initially starting as a Budget Analyst, he later transitioned to financial operations where he specializes as the Travel Services Lead. In 2021, SSgt Bondoc deployed to Jordan for six months, serving as the lead for customer service. In 2023, he again deployed as a Paying Agent in support of a 14-nation humanitarian and disaster response exercise in the Philippines where he paid \$104K to stand up base operations.

After typhoon Mawar hit Guam, SSgt Bondoc's leadership of a 16-member team helped drive timely processing of 4.8K Special Lodging Claims worth \$5.6M for displaced families. His contributions we're instrumental in earning the squadron the Special Acts & Services Outstanding Team of the Year award at the Air Force Headquarters-level.

Throughout his career, SSgt Bondoc has exemplified excellence. He received the Commandant's Award at Airman Leadership School, earned multiple functional quarterly awards, and most recently won Wing Staff Agencies Noncommissioned Officer (WSA NCO) of the quarter. Additionally, he served as Treasurer for the Asian American Pacific Islanders Association and currently holds the role of Secretary for Air Force Sergeants Association (AFSA) Chapter 1560. Academically, SSgt Bondoc has completed nine bachelor's courses with a 3.9 GPA, earning Dean's List recognition. SSgt Bondoc will never stop pushing the limits of possibility, earning him the right to be called **ACES HIGH!**

## SUMMER ACES HIGH



## TSgt Aaron Bush

*355th Comptroller Squadron,  
Davis-Monthan Air Force Base,  
Arizona*

Technical Sergeant Aaron Bush is the Flight Chief of Financial Analysis for the 355th Comptroller Squadron (CPTS), Davis-Monthan Air Force Base, Arizona (DMAFB). He was raised in Bay St. Louis, Mississippi and

joined the Air Force in December 2014. His first assignment was to 11 CPTS, Joint Base Andrews in May 2015.

TSgt Bush volunteered to PCS to 325 CPTS, Tyndall Air Force Base, Florida in 2019 to assist with major recovery efforts after the base was destroyed by Hurricane Michael. During his time there, he received his first deployment to Al Dhafra Air Base, UAE where he earned an Air and Space Achievement Medal for his service.

TSgt Bush PCSed to DMAFB in November 2022. He mirrored Air Combat Command's priorities for Agile Combat Employment (ACE) and contingency readiness by leading base exercises, performing as a squad leader for the Multi-Capable Airman (MCA) certification, and attending Silver Flag in preparation for his upcoming Air Force Force Generation (AFFORGEN) tasking. Prior to his AFFORGEN deployment, he deployed to the Philippines as a Paying Agent where he executed \$302K in purchases and built strong relationships within Indo-Pacific Command (INDOPACOM).

In October 2023, he deployed to his AFFORGEN tasking at Al Dhafra Air Base, but this time as the base's Disbursing Agent overseeing \$3.5M in cash operations, earning himself an AFCENT/FM Paying Agent Award and Air and Space Commendation Medal. After redeploying to DMAFB in April 2024, TSgt Bush became the Flight Chief of FMA and the budget analyst for 355 MXG where he manages the group's \$5.5M portfolio. TSgt Bush's continued growth and outstanding performance proves that he is without a doubt **ACES HIGH!**



## SSgt Jilliana Valdivieso

*628th Comptroller Squadron,  
Joint Base Charleston, South  
Carolina*

Staff Sergeant Jilliana N. Valdivieso is Financial Services Supervisor assigned to the 628th Comptroller Squadron, Joint Base Charleston, South Carolina. Sergeant Valdivieso enlisted in the Air Force in December 2018.

She was recognized as Basic Training Honor Graduate and a Distinguished Graduate from technical school in 2019.

Her first duty station was Travis Air Force Base, California, where she served as a Financial Operations Technician. She completed her Financial Management degree with the Community College of the Air Force and used her knowledge to bolster her customer service acumen. She revamped several programs and earned numerous achievements that led to her selection as Senior Airman Below the Zone in 2020. She was promoted to Staff Sergeant in 2022 but not before completing Airman Leadership School and being awarded the prestigious John L. Levitow Award.

Having joined the Charleston team, she filled a Civilian Pay vacancy, disbursed \$66M, and oversaw 1,200 pay records. She also served as Deputy Disbursing Officer, managing over \$700K while advancing \$435K to three airlift squadrons, ensuring support to multiple Areas of Responsibility (AORs). With her help, the 628th Comptroller Squadron was named AMC's Comptroller Organization of the Year.

SSgt Valdivieso currently manages a four-person PCS team providing expertise across three wings. Additionally, she serves as the Unit Deployment Manager, responsible for the tracking, tasking, training, and deploying of 110 personnel within the Comptroller Squadron and Wing Staff Agencies. Her superb dedication, invaluable performance, and professionalism genuinely make her **ACES HIGH!**



# PROMOTIONS & RETIREMENTS

## Promotions

### AETC

**Rosa-Baird, Rebeca, CMSgt**  
81 CPTS/FMD – Keesler AFB

### AFMC

**Bynum, Meredith, NH-04**  
AFLCMC/EBF – Eglin AFB

**Collette, Erin, NH-04**  
AFLCMC/WJF – Arlington, VA

**Cook, Riley, NH-04**  
AFSC/FZC – Hill AFB

**Cornelisse, Doug, NH-04**  
HQ AFMC/FMRS –  
Wright-Patterson AFB

**Dalton, Kellee, NH-04**  
AFNWC/NXF – Hill AFB

**Hartsell, Brian, NH-04**  
AFLCMC/WNF – Wright-Patterson AFB

**Locke, Cassandra, NH-04**  
AFLCMC/WBF – Wright-Patterson AFB

**Neal, Ashley, NH-04**  
AFLCMC/HNF – Hanscom AFB

**Patrick, Ryan, NH-04**  
HQ AFMC/FMMI –  
Wright-Patterson AFB

**Reinhardt, Robert, NH-04**  
AFNWC/NC – Hanscom AFB

**Ricketts, Roger, NH-04**  
AFSC/FZC – Tinker AFB

**Ryan, Shane, NH-04**  
AFLCMC/WJF – Arlington, VA

**Snowden, Scott, NH-04**  
AFLCMC/WJF – Wright-Patterson AFB

**Tilkens, Gary, NH-04**  
AFSC/FZC – Tinker AFB

### SAF/FM

**Dively, Andrew, NH-04**  
AFCAA/FMCI – Andrews AFB, MD

**Muirhead, Loraine, NH-04**  
AFCAA/FMCA – JB Andrews

**Schenck, Jason, Col**  
FMB/FMBO – Arlington, VA

**Smiley, Michael, SES**  
FMF– Arlington, VA

### ACC

**Ashby, Bradford, Capt**  
432d Wing/FM – Creech AFB

**LeRoy, Jeremy, SMSgt**  
366 CPTS/SEL – Mountain Home AFB

**Nicholls, Cannon, Capt**  
366 CPTS/FMA – Mountain Home AFB

**Smith, Taz, TSgt**  
23 CPTS/FMA – Moody AFB

### AETC

**Hines, Blake, GS-13**  
81 CPTS/CD – Keesler AFB

**Jefferson, Matthew, GS-12**  
17 CPTS /FMA – Goodfellow AFB

**Rogers, Kevin, GS-12**  
14 CPTS/FMA – Columbus AFB

**Spreier, Wilson, Maj**  
502 CPTS/DO – JBSA-Lackland

**Westbrook, James, GS-12**  
81 CPTS/FMA – Keesler AFB

### AFMC

**Adkins, Bryce, NH-03**  
AFNWC/NXF – Hill AFB

**Alpert, Rebekah, GS-12**  
AFLCMC/FZC – Hanscom AFB

**Aylaian, Brendon, GS-12**  
AFLCMC/HNF – Hanscom AFB

**Badrikian, Rita, GS-12**  
AFLCMC/HBG – Hanscom AFB

**Beagle, Erika, NH-03**  
AFNWC/NXF – Hill AFB

**Bisbee, Andrew, GS-12**  
AFLCMC/HNF – Hanscom AFB

**Blayton, Christopher, NH-03**  
AFNWC/NMF – Hill AFB

**Boisvert, Jennifer, GS-12**  
AFLCMC/66 CPTS – Hanscom AFB

**Burke, Charles, NH-03**  
AFNWC/NC – Hanscom AFB

**Chung, Andrew, Capt**  
AFLCMC/WAF – Wright-Patterson AFB

**Cole, Gerald, GS-12**  
AFSC/FZA – Tinker AFB

**Collins, Marty, NH-03**  
AFNWC/NXF – Hill AFB

**Coon, Melody, NH-03**  
AFNWC/NDB – Eglin AFB

**Cox, Leanne, GS-12**  
AFLCMC/WFF – Wright-Patterson AFB

**Cruz Gallardo, David, Capt**  
AFLCMC/HNF – Hanscom AFB

**Cukovecki, Zane, GS-12**  
AFRL/RXF – Wright-Patterson AFB

**D’Amato, Michael, GG-13**  
AFLCMC/HNF – JBSA-Lackland

**Damazyn, Amanda, NH-03**  
AFNWC/NDO – Kirtland AFB

**Dickson, Benjamin, GS-12**  
AFLCMC/WNF – Wright-Patterson AFB

**Douglas, Dennie, NH-03**  
AFLCMC/WLF – Robins AFB

**Dumas, Jason, NH-03**  
AFSC/FMP – Tinker AFB

**Edwards, Jared, Capt**  
AFLCMC/HNF – Hanscom AFB

**Enix, Kathren, GS-12**  
AFLCMC/WAF – Wright-Patterson AFB

**Fesmire, Charles, GS-12**  
AFLCMC/EBF – Robins AFB

**Fleck, Braeden, GS-12**  
AFLCMC/WLF – Wright-Patterson AFB

**Forrer, Peyton, GS-12**  
AFLCMC/WAF – Wright-Patterson AFB

**Francois, Marvens, GS-12**  
AFLCMC/HNF – Hanscom AFB

**Gaddis, Michelle, GS-12**  
AFLCMC/WIF – Wright-Patterson AFB

**Gage, Jacob, GS-12**  
AFLCMC/HBF – Hanscom AFB

**Garraud, Philip, GS-12**  
AFLCMC/FZC – Hanscom AFB

**Gilbert, Casey, GS-12**  
AFLCMC/EBF – Hill AFB

**Griffin, Jomeika, GS-12**  
AFLCMC/WAF – Robins AFB

**Hart, Haley, GS-12**  
AFRL/RSF – Wright-Patterson AFB

**Herrington, Brock, GS-12**  
AFLCMC/EBF – Eglin AFB

**Hess, Jessica, NH-03**  
AFLCMC/WAF – Wright-Patterson AFB

**Heyl, Jackie, GS-12**  
AFLCMC/WIF – Wright-Patterson AFB

**Howard, Eric, NH-03**  
HQ AFMC/FMAI –  
Wright-Patterson AFB

**Johnson, Benjamin, GS-12**  
AFLCMC/WBF – Wright-Patterson AFB

**Kozar, Wilairat, GG-12**  
AFLCMC/HNF – JBSA-Lackland

**Kremer, Tracy, NH-03**  
AFLCMC/HNF – Wright-Patterson AFB

**Lafaurie, Jaclyn, GS-12**  
AFLCMC/EBF – Eglin AFB

**Landers, Mark, GS-13**  
AFLCMC/EBG – Eglin AFB

**Lewis, Lori, NH-03**  
AFNWC/NMF – Eglin AFB

**Liddiard, Jared, GS-12**  
AFLCMC/HBF – Hill AFB

**Magee, Charles, GS-12**  
AFLCMC/HBF – Hanscom AFB

**Mathis, Denzell, GS-12**  
AFLCMC/WNF – Robins AFB

**Meneses, Zoraida, NH-03**  
AFNWC/NDB – Eglin AFB

**Moncivais, Brianna, NH-03**  
AFNWC/NDM – Tinker AFB

**Mourousas, Katherine, GS-12**  
AFLCMC/HNF – Hanscom AFB

**Neal, Brooke, GS-12**  
AFLCMC/WAF – Wright-Patterson AFB

**Ortega, Lisa, NH-03**  
AFLCMC/WLF – Hill AFB

**Poplar, Kristine, GS-12**  
AFLCMC/HBF – Hanscom AFB

**Raley, Elizabeth, GG-12**  
AFLCMC/HNF – JBSA-Lackland

**Resser, Phillip, NH-03**  
AFLCMC/WLF – Wright-Patterson AFB

**Rogers, Kathryn, NH-03**  
AFLCMC/WLF – Wright-Patterson AFB

**Sepulveda, Darlene, NH-03**  
AFNWC/NMF – Hill AFB

**Shepard, Kristine, NH-03**  
HQ AFMC/FMAH –  
Wright-Patterson AFB

**Showalter, Katherine, NH-03**  
AFLCMC/WAF – Wright-Paterson AFB

**Slasor, Melissa, NH-03**  
AFLCMC/WIF – Wright-Patterson AFB

**Specoli, Patricia, GS-12**  
AFLCMC/HBF – Hanscom AFB

**Staunton, Stacey, NH-03**  
AFLCMC/WLF – Robins AFB

**Story, Jennifer, NH-03**  
AFLCMC/WBF – Tinker AFB

**Streeper, Kami, GS-12**  
AFLCMC/WAF – Hill AFB

**Stroud, Dakota, TSgt**  
78 CPTS/FMF – Robins AFB

**Sumrall, Brady, GS-12**  
AFLCMC/GBF – Maxwell AFB

**Troup, James, GS-12**  
AFLCMC/WIF – Robins AFB



Promotions (cont.)

Tullis, Shirley, GS-12  
AFLCMC/HBF – Hanscom AFB

Tupua-Rodriguez, Chelsea, GS-12  
AFLCMC/WBF – Tinker AFB

Vonstrohe, Trisha, NH-03  
AFLCMC/WBF – Wright-Patterson AFB

Ward, Molly, GS-12  
AFLCMC/XAF – Wright Patterson AFB

Wilbanks, William (Bill), NH-03  
AFLCMC/FMFS – Wright-Patterson AFB

Wilken, Ronda, NH-03  
AFLCMC/C3F – Wright-Patterson AFB

Woodland, Keaton, NH-03  
AFNWC/NMF – Hill AFB

AFSOC

Brown, Alexia, GS-14  
AFSOC/FM – Hurlburt Field

Cornwell, Philip, GS-14  
AFSOC/FMA – Hurlburt Field

Melendez, Joshua, MSgt  
1 SOCPTS/FMF – Hurlburt Field

AMC

Comer, Kevin, GS-12  
92 CPTS/FMA – Fairchild AFB

Gilliam, Nia, Capt  
87 CPTS/FMA – JB Mcguire-Dix-Lakehurst

Glynn, Kathryn, GS-13  
FM/FMFPC – Scott AFB

Muller, Travis, SMSgt  
60 CPTS/SEL – Travis AFB

Seney, Kevin, SMSgt  
19 CPTS/FMD – Little Rock AFB

Wesselmann, Carolyn, GS-13  
FM/FMFAA – Scott AFB

PACAF

Kegler, Jasmine, MSgt  
673 CPTS/FMQ – JB Elmendorf-Richardson

Musrasrik, Sean, TSgt  
673 CPTS/OG RA – JB Elmendorf-Richardson

Nikolaus, Tierra, Capt  
35 CPTS/FMA – Misawa AB

SAF/FM

Becker, Paula, GS-14  
FMB/FMBF – Arlington, VA

Peña, Anthony, Lt Col  
AFCAA/FMCS – JB Andrews

Pepitone, Rhonda, GS-13  
FMF– Wright-Patterson AFB

Wallen, Chloe, NH-03  
AFCAA/FMCA – Wright-Patterson AFB

USAFE

Burston, Ravan, Capt  
39 CTPS/FMF – Incirlik AB, Turkey

Candelari, JonCarlos, SMSgt  
39 CPTS/SELF – Incirlik AB, Turkey

Farmer, Zachary, TSgt  
501 CSW/FMA – RAF Fairford, UK

USNORTHCOM

Cleveland, Charles, GS-12  
USNORTHCOM/US – Peterson SFB

Heil, Michelle, GS-12  
USNORTHCOM/J6 – Peterson SFB

Hobson, Sheree, GS-12  
USNORTHCOM/J83 – Peterson SFB

Reyes, Lawrence, GS-12  
USNORTHCOM/J83 – Peterson SFB

Tobasco-Beyer, Jeanette, GS-12  
USNORTHCOM/J83 – Peterson SFB

Trotter, Tammy, GS-12  
USNORTHCOM/J7 – Peterson SFB

Vandegrift, Lauren, GS-14  
USNORTHCOM/J83 – Peterson SFB

DRUs and FOAs

Clyatt, Tanja, GS-13  
HQ AFDW/FMB – JB Andrews

Garven, Valerie, GS-13  
HQ AFDW/FMB – JB Andrews

Johnson, Heidi, GS-12  
HQ USAFA/FMA – USAF Academy, CO

Wyand, Mariah, GS-12  
HQ AFDW/FMO – JB Andrews

Retirements

AFMC

Gonet, Deanna, NH-04  
AFLCMC/WNF – Wright-Patterson AFB

Smith, Michael, NH-04  
AFLCMC/EBF – Eglin AFB

Strain, Steven, Col  
AFIMSC/FM – JBSA-Kelly Field

SAF/FM

Adamson, Scott, NH-04  
AFCAA/FMCA – JB Andrews

Seeman, William, NH-04  
AFCAA/FMCS – JB Andrews

DRUs and FOAs

Faircloth, Annie, GS-15  
AFAA/FDF – JBSA-Randolph

ACC

Hicks, George, TSgt  
70 ISRW/ FMA – Fort George Meade, MD

AETC

Abi-Chaker, Zahi, Maj  
AETC/FM/FMAO – JBSA-Randolph

Riggs, Ruth, GS-12  
14 CPTS/FMAO – Columbus AFB

AFMC

Brown, Judy, GS-12  
AFLCMC/WFF – Wright-Patterson AFB

Bussiere, Chloe, NH-03  
412 CS/SCXP – Edwards AFB

Clark, James, GS-13  
AFIMSC/FMAS – JBSA-Lackland

DeLeon, Shanna, GS-14  
AFIMSC/FMAS – JBSA-Lackland

Franklin, Marcella, NH-03  
412 CPTS/FMA – Edwards AFB

Gerena, Damian, GS-13  
AFIMSC/FMF – JBSA-Lackland

Heckman, Denise, DO-02  
AFRL/ FZF – Wright-Patterson AFB

Jackson, Cedric Sr, GS-13  
AFLCMC/GBF – Maxwell AFB

Jankowski, Marilyn (Beth), NH-03  
FM/FMRA – Wright-Patterson AFB

Mack, Earnestine, GS-12  
AFSC/FZA – Tinker AFB

Nixon, Vicky, NH-03  
412 CPTS/CCQ – Edwards AFB

Parks, Eileen, DO-3  
AFRL/AFOSR/FM – Arlington, VA

Patterson, Stephen, GS-12  
AFLCMC/EBF – Hill AFB

Proulx, Theresa, GS-12  
96 TW/FMA – Eglin AFB

Schrader, Rubilyn, GS-12  
AFLCMC/ENR – Wright-Patterson AFB

Suarez, Mercedes, GS-12  
96 CPTS/FMAS – Eglin AFB

Swanson, Erik, GS-14  
AFLCMC/WBF – Wright-Patterson AFB

Tarnovich, Keith, NH-03  
AFLCMC/FZA – Wright-Patterson AFB

Turner, Misty, GS-12  
AFLCMC/GBF – Wright-Patterson AFB

AMC

Killian, James, MSgt  
375 CPTS/FMF – Scott AFB

Nicholson, Fran, GS-12  
FM/FMFFS – Scott AFB

SAF/FM

Maleski, Douglas Jr, MSgt  
FMFC-F/AFAFO-F – JB Andrews

USNORTHCOM

Borchert, Jane, GS-12  
USNORTHCOM/J6 – Peterson SFB

Fox, Julie, GS-12  
USNORTHCOM/CS – Peterson SFB





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AIR FORCE  
**COMPTROLLER**