

AIR FORCE

# COMPTROLLER

THE ULTIMATE FORCE MULTIPLIER

SUMMER 2025



*FLEX* WITH  
PURPOSE

STAYING READY WHILE MOVING  
THE MISSION FORWARD



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Cover Art: Incorporates portion of a U.S.Air Force F-35A Lightning II aircraft assigned to the 187th Fighter Wing,Alabama Air National Guard. (U.S.Air Force photo by R. Nial Bradshaw)

**The Honorable Troy E. Meink**  
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THE COMPTROLLER’S  
**CORNER**



Dear FM Teammates,

Let me begin my first Comptroller’s Corner by congratulating Mr. Carlos Rodgers on his well-deserved retirement after 38 years of exceptional service. Carlos has left us with a strong foundation and legacy of excellence. I am honored to continue to serve with you, and I am committed to building upon his outstanding work.

Since beginning my federal career as a GS-7 Palace Acquire intern 27 years ago, I have been privileged to work across a broad spectrum of financial management and acquisition processes and activities. My path has wound through budget execution and formulation, resource management, and program control supporting Space Systems, the Air Force, Navy, and United States Special Operations Command (USSOCOM). I’ve served as Comptroller for major Navy commands and as Deputy Chief Financial Officer for USSOCOM, led the bipartisan Commission on Planning, Programming, Budgeting, and Execution Reform, and most recently served as the Department’s primary liaison to congressional budget and appropriations committees. This experience has fostered my appreciation for how critical adaptability is to mission success—which brings me directly to this issue’s theme.

*Flex with Purpose: Staying Ready While Moving the Mission Forward* captures what our Financial Management (FM) community has demonstrated recently and throughout our dynamic history. The articles in this issue showcase the remarkable flexibility you’ve displayed in times of ambiguity and change. From navigating unprecedented budget challenges and extended continuing resolutions to revolutionizing training methodologies and adapting to evolving strategic competition requirements, our team has consistently found ways to flex without breaking. Whether it’s maintaining operations during complex exercises, adjusting to manpower changes, or innovating in the field, these stories reflect how we’ve stayed true to our core mission while adapting to an ever-changing environment. Your efforts have been purposeful, strategic, and always focused on enabling mission success. You’ve shown that being adaptable doesn’t mean compromising standards; it means finding innovative ways to exceed them even when circumstances are challenging.

The need for this flexibility is greater now more than ever. We’re working closely with Congress on an omnibus bill; solvency in FY25 will be difficult without it, to say the least. We’re also navigating a unique reconciliation bill that presents both opportunities and challenges. Since arriving, I’ve begun

working with other senior leaders to determine the future of the Air Force Integrated Personnel and Pay System, charting a path forward that sets you up for success to provide customer service for our Airmen and Guardians. These are just examples of the challenges facing our community. Challenges that you have met with the purposeful effort and mental agility that are the hallmark of our community.

I have complete confidence in your ability to meet whatever challenges lie ahead. Your reputation for excellence precedes you throughout the Department, and leadership consistently expresses their trust in our FM community. Keep taking care of those around you, your families, and yourselves. Thank you for your dedication and adaptability. I’m proud to work alongside you.

**Financial Excellence – Powered by Airmen, Fueled by Innovation**

Best regards,

**Lara C. Sayer**  
Acting Assistant Secretary of the Air Force, Financial Management and Comptroller

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# FLEXING ON WARRIOR ETHOS AND COMBAT POWER

DAF FM Strategic Plan Connections:  
Goal 3 - Obj 3.4

by Col Randy Combs, ACC

Vigor, courage, and determination, particularly in conflict or struggle. Are these attributes familiar to you? Do they describe your *modus operandi*? **Are you a warrior?** At its foundation, the military is to defend the United States and its interests, and to ensure national security, global stability, and to be ready to at a moment’s notice. To do that effectively, at the core, we must be warriors; we must have a warrior’s spirit and mindset. We must be Airmen and Guardians first. The Secretary of Defense emphasizes the restoration of the warrior ethos, focusing on combat readiness, military identity, and a renewed sense of purpose among service members. The warrior ethos refers to a set of values and principles that embody the spirit of military service, including honor, courage, and commitment, with a strong sense of duty. Encompassing this ethos is pivotal for fostering unity and effectiveness to not only shape the culture, but also to influence how we engage with allies and adversaries around the globe.

**Combat Readiness...** the primary focus, imperative, can’t fail task in which everything else we do as Airmen and Guardians must reinforce. Committed to the goal of establishing a substantial level of deterrence, ultimately underpinning our national security and global stability. Everything we do, all of our efforts, lead to improving our deterrence posture—peace through strength. The objective is not to seek out conflict but to deter conflict and, if necessary, defend against and decisively defeat an adversary who wishes to do us or our allies harm. Unfortunately, as a nation and military, we have again become complacent. This complacency is largely due to the dominance we have wielded in the Central Command (CENTCOM) region, which we have accomplished in every military domain. The Department of the Air Force (DAF) recently showcased this power during Operation MIDNIGHT HAMMER; we unleashed air, cyber, and space dominance to carry out a silent and debilitating operation deep into Iran. But the infectious disease of complacency has wounded our ability to effectively pivot and stand toe-to-toe, to be combat ready, with a formidable adversary. The [2022 National Security Strategy \(NSS\)](#) explicitly emphasizes China (specifically the People’s Republic of China – PRC) and Russia as these formidable adversaries. The NSS states,

*“... this strategy recognizes that the PRC presents America’s most consequential geopolitical challenge. Although the Indo-Pacific is where its outcomes will be most acutely shaped, there are significant global dimensions to this challenge. Russia poses an immediate and ongoing threat to the regional security order in Europe and it is a source of disruption and instability globally but it lacks the across the spectrum capabilities of the PRC. We also recognize that other smaller autocratic powers are also acting in aggressive and destabilizing ways.” (p.11)*

*“...Our defense strategy must sustain and strengthen deterrence, with the PRC as our pacing challenge.” (p.22)*

*“Russia and the PRC pose different challenges. Russia poses an immediate threat to the free and open international system, recklessly flouting the basic laws of the international order today, as its brutal war of aggression against Ukraine has shown. The PRC, by contrast, is the only competitor with both the intent to reshape the international order and, increasingly, the economic, diplomatic, military, and technological power to advance that objective.” (p. 8)*

Keeping our attention on the PRC as our former Secretary of the Air Force, Frank Kendall, has stated abundantly and vectored our military focus towards, “China, China, China” and that, “we must be ready for a kind of war we have no modern experience with”. The PRC’s vision for global primacy, the “Great China Rejuvenation”, leads to a full axis tilt. One where democracy is abolished and Chinese communism becomes the new world order. Where independence and freedom become



The active duty 388th and Reserve 419th Fighter Wings conducted an F-35A Combat Power Exercise at Hill Air Force Base, Utah, Jan. 6, 2020. (U.S. Air Force photo by R. Nial Bradshaw)

antiquated concepts. This is not a task solely for the DAF or even for the military instrument of power, but we must be ready to do our part. The Joint Force and our country rely on—better yet, *expect*—us to be combat ready, providing air, cyber, and space dominance, instilled with a warrior ethos, ready to deter, and if called upon, defend from and defeat any adversary, anytime, ultimately preventing the disruption of our national and global security.

We find ourselves at a crossroads. The PRC has stepped out and built an unprecedented military capacity and capability. They have essentially leveled the playing field. A potential adversary with bad intentions is not one we want to go toe-to-toe with in a fair fight. Trading blows and sacrificing blood and treasure until one side finally cries “uncle” is a lose-lose scenario. The Russia-Ukraine war is a modern example, resulting in a refugee crisis and hundreds of thousands of deaths. Russia was overly optimistic in their military might during their recent invasion over three and a half years ago and both sides are suffering those consequences. The PRC is on the precipice of a Tawain invasion, ready to knock over the first domino leading to the Great China Rejuvenation. If successful, one could expect more dominos to fall in the region before spreading globally. It is critical that if we do happen to find ourselves toe-to-toe with the PRC in defense of Tawain, we are the side with the upper hand and can quickly defeat or deescalate any conflict. Better yet, it would be preferred to change their calculus and deter them from invading Tawain and keep that calculus out of reach until other mechanisms can safeguard peace and stability in the region. To do so though, we need to be combat ready, we need to believe in and practice the warrior ethos, we need to flex, adapt, and change how we do business. If we don’t make moves now, we won’t be ready when the time comes.

**Agile Combat Employment and Unit of Action** — Expeditionary Air Base (XAB), Air Task Force (ATF), and Combat Wings or Deployable Combat Wings (DCW)—ever heard of them? Of course you have. This is the U.S. Air Force’s crawl, walk, run design for force presentation. “Why the change?” you may ask. Simply put, as a Service, we have been laser focused on presenting forces to CENTCOM—an area of responsibility that we have had the luxury of air, land, sea, cyber, and space dominance. Where low mission capable rates, lack of training, crowd sourced units, repetitive deployments, and contentment have been commonplace. This is not the case for a formidable peer adversary like the PRC. Now if we invited them





here to our turf, we could take them; actually, they probably wouldn't even show. It would be a forfeit, and we'd take the win. But we make it a point of not fighting on our turf, we will always travel, we will be the visitor, we get first swing. An away game with the PRC does not come with any domain dominance guarantees. We will continue to improve kill web capabilities and produce B-21s and F-47s, as those are future calculus problems. We need to be ready to go to war with the team that we have today. Agile Combat Employment (ACE) and the Unit of Action construct enhance the effectiveness of the team we have today. ACE is essentially focusing our efforts to shoot, move, communicate, and survive in a highly contested environment while the Unit of Action construct will build a more cohesive and unified warfighting capability. Neither are easy, nor will be conflict with a formidable foe. We're learning and experiencing the synergies and effectiveness of XABs in CENTCOM and we're starting to send ATFs to the Indo-Pacific Command where we will further develop our force presentation capabilities. We are establishing DCWs at Little Rock Air Force Base (AFB) and Moody AFB this fiscal year, followed by Shaw, Seymour Johnson, and Mountain Home next fiscal year. Operations and Maintenance Group constructs will begin to dissolve, streamlining the command structure to enhance operational efficiency and combat readiness. A-Staffs will stand up across Air Force wings, a proven staff structure in deployable formations...train like you fight. Furthermore, the department's first departmental level exercise, Resolute Force Pacific or REFORPAC, is designed to prove integrated air, cyber, and space combat power through distributed operations at speed and scale in a highly contested and extremely dynamic Indo-Pacific environment. These are steppingstones elevating the DAF to be combat ready.

This necessity to change and adapt how the Air Force presents forces to Combatant Commands is not siloed. This a unity of effort across the Service. The Space Force is already flexing and moving forward. The Air Force must advance, it will evolve, or we won't be combat ready. This evolution will ripple from the Pentagon down to the individual Airman. Organizations will evolve, responsibilities will shift, resources will fluctuate, it won't be easy. Change, especially major muscle movements, rarely is. But if we don't flex, and don't do it quickly, we will not obtain that substantial level of deterrence, we will not meet our nation's expectations, and we will not be combat ready.

Aim High -- Fly, Fight, and Win -- Semper Supra

About the Author

Col Randy Combs is the Director of Financial Management and Comptroller for Air Combat Command located at Joint Base Langley-Eustis, Virginia.

CONGRATULATIONS!



WINNER OF THE BEST ARTICLE: Spring 2025  
How Our C's Support The Mission: A Senior Enlisted Leader's Perspective  
SMSgt Tarkha Barbedo

THE DIGITAL REVOLUTION:  
Transforming Military Career  
Development Courses for the  
Modern Era

DAF FM Strategic Plan Connections:  
Goal I

by CMSgt Rebeca "RB" Rosa-Baird, AETC

The landscape of military education is undergoing a fundamental transformation that promises to reshape how service members acquire, retain, and apply critical knowledge throughout their careers. At the heart of this evolution lies the modernization of Career Development Courses (CDCs), a cornerstone of military professional development that has served as the backbone of technical training for decades. As we witness the transition from traditional paper-based learning to dynamic, interactive digital platforms, we are not merely changing the medium of instruction—we are revolutionizing the entire educational experience to better prepare our military professionals for the complex challenges of tomorrow.



From Paper to Pixels: A Paradigm Shift in Military Education

For generations, military personnel have been intimately familiar with the weight of thick CDC volumes, the rustle of pages being turned during study sessions, and the methodical process of answering Unit Review Exercises (UREs) with pencil and paper. While this traditional approach served its purpose in building foundational knowledge, it represented a one-dimensional learning experience that often struggled to engage modern learners who have grown up in an increasingly digital world.

The transition to online CDCs represents more than a simple digitization of existing content—it embodies a complete reimaging of how military education can be delivered, consumed, and mastered. This shift acknowledges that today's service members are digital natives who expect interactive, engaging, and immediately relevant learning experiences that mirror the technology-rich environments in which they operate both professionally and personally.

The Interactive Advantage: A Vision for Enhanced Learning

Technical Sergeant Wade Williams, Learning Engineer, Air Force Career Development Academy (AFCDA), Second Air Force, has been our champion, observing and understanding this digital transformation in military education. According to TSgt Williams, "Online CDCs provide a richer, more interactive, and more measurable learning experience that better prepare Airmen for real-world application of their knowledge and skills." His observations highlight the fundamental advantages that digital platforms bring to military professional development.



The most striking difference between traditional paper-based CDCs and their modern digital counterparts lies in their capacity for interactivity. As TSgt Williams notes, “We have gone from UREs to interactive animations, clickable tabs, drag-and-drop activities, and scenario-based simulations.” This transformation represents a quantum leap in educational methodology that engages multiple senses and learning preferences simultaneously.

Interactive animations have replaced static diagrams, bringing complex technical concepts to life in ways that were previously impossible. Whether demonstrating the intricate workings of creating a document in Defense Enterprise Accounting and Management System (DEAMS), the flow of the accounting system, or the sequence of the budget process, these animations provide visual learners with dynamic representations that enhance comprehension and retention. Airmen can now watch processes unfold step-by-step, pause to examine critical moments, and replay sections until mastery is achieved.

Clickable tabs and expandable content sections have transformed the linear reading experience into an exploratory journey where learners can delve deeper into topics or require additional clarification. This approach recognizes that not all Airmen learn at the same pace or require the same level of detail for every concept, allowing for a more personalized educational experience.

Perhaps most significantly, drag-and-drop activities have gamified the learning process, transforming passive consumption of information into active participation. Airmen might drag components to their proper locations in a system diagram, sequence procedural steps in their correct order, or match technical specifications with their appropriate applications. These activities not only make learning more engaging but also provide immediate feedback on comprehension and retention.

Scenario-based simulations represent the pinnacle of this interactive approach, placing Airmen in virtual environments where they must apply their knowledge to solve realistic problems. Rather than simply memorizing facts and procedures, learners find themselves navigating complex situations that mirror the challenges they will face in their actual duties.

## Multimedia Integration: Reducing Cognitive Load and Enhancing Retention

One of the most significant advantages of modern online CDCs is their ability to integrate multimedia elements seamlessly into the learning experience. TSgt Williams emphasizes that “multimedia has been integrated with audio and video that

reduces textual overload and helps learners retain information more easily.” This integration addresses a critical limitation of traditional text-based materials: cognitive fatigue from dense technical writing.

Audio narration can guide Airmen through complex procedures while they simultaneously view relevant visual materials, creating a dual-channel learning experience that research has shown to be more effective than either modality alone. This approach is particularly valuable for auditory learners who process spoken information more effectively than written text.

Video content brings an additional dimension to the learning experience, allowing Airmen to observe real-world applications of the concepts they are studying. Whether watching an expert highlight the elements in a line-of-accounting, observing the proper way to fill out an Air Force Form 594 for Basic Allowance for Housing (BAH), or seeing the results of different financial decision-making scenarios, video content bridges the gap between theoretical knowledge and practical application.

The strategic integration of these multimedia elements leverages what educational researchers call the “multimedia principle,” which suggests that people learn better from a combination of words and pictures than from words alone. By presenting information through multiple channels simultaneously, online CDCs can accommodate different learning preferences while reinforcing key concepts through redundancy across modalities.

## Assessment Revolution: Real-Time Feedback and Performance Tracking

The transformation of CDC assessment methods represents one of the most practical and immediately beneficial aspects of the digital transition. Traditional paper-based testing, while thorough, suffered from significant delays between test completion and results delivery. Airmen might wait days or weeks to receive their scores, by which time the momentum of learning had often been lost and the opportunity for immediate course correction had passed.

TSgt Williams highlights the revolutionary nature of modern assessment capabilities: “To assess Airmen, we use automated grading for end of course assessments, allowing faster feedback, performance tracking that can monitor an Airman’s progress in real-time.” This immediate feedback is crucial for effective learning, as it allows Airmen to identify and address knowledge gaps while the material remains fresh in their minds.

Performance tracking capabilities extend far beyond simple test scores, offering supervisors/trainers and Airmen alike a comprehensive view of learning progress in real-time. Detailed analytics can reveal patterns in Airman performance, identifying areas where additional instruction may be needed or topics that consistently challenge learners. This data-driven approach to education allows for more targeted and effective instruction, ensuring that limited training time is focused where it can have the greatest impact.

For individual Airmen, performance tracking provides valuable insights into their own learning patterns and progress. They can identify their strengths and weaknesses, track improvement over time, and take ownership of their educational journey in ways that were simply not possible with traditional paper-based systems.

## Agility in Content Management: Keeping Pace with Change

Military technology, procedures, and doctrine evolve rapidly, often outpacing the update cycles of traditional printed materials. One of the most significant advantages TSgt Williams identifies is that “updates to the content can be made in a shorter amount of time.” Where updating paper-based materials might require months of revision, printing, and distribution, digital content can be updated and deployed globally within hours or days. According to Gary Guidry, an Instructional Systems Specialist (ISS) for AFCDA, Second Air Force, there are still 105 career fields using the legacy CDCs (virtual versions of paper CDCs), of those, 37 are fire and emergency systems. Additionally, Mr. Guidry states that online CDC development varies by the amount and complexity of line items, plus overall participation between the Learning Engineer and career field Subject Matter Experts (SME). Typically, the period from the needs analysis kickoff meeting (following the Specialty Training Requirement Team (STRT) process) to the commencement of Beta testing, during which the final product is reviewed prior to release to the field, averages approximately eight months. In response to AFCDA’s rapid growth and the increasing demand for modernized CDCs, an iterative rollout methodology is now being implemented. This approach involves developing, beta testing, and releasing completed modules to the field while simultaneously developing the remaining modules as content is researched and created by the career field SMEs. This agile methodology allows students to access newly developed material prior to the completion of the entire course. Given the unique nature of each course, the traditional versus iterative approach is discussed during the needs analysis kickoff meeting.

This agility is particularly crucial in today’s rapidly evolving military environment, where new technologies, updated procedures, and lessons learned from current operations must

be quickly integrated into training materials. Online platforms ensure that Airmen are always learning from the most current and relevant content available, rather than studying outdated information that may no longer reflect current best practices.

The ability to make rapid updates also allows for more responsive curriculum development. When supervisors identify areas where Airmen consistently struggle or when new training requirements emerge, content can be quickly modified to address these needs. This responsiveness creates a more dynamic and effective educational environment that can adapt to changing requirements and Airmen needs.

## Comprehensive Assessment in Efficient Timeframes

Digital platforms have also transformed the scope and efficiency of Airman assessment. TSgt Williams notes that “comprehensive testing can cover more material in shorter time periods.” Online testing systems achieve this efficiency through adaptive testing algorithms that adjust question difficulty based on Airmen responses, intelligent item selection that ensures comprehensive coverage of learning objectives, and dynamic question pools that reduce the likelihood of test compromise while ensuring fair and thorough evaluation.

This efficiency does not come at the expense of thoroughness. In fact, online systems can often provide more comprehensive assessment than traditional methods by drawing from larger question banks, adapting to individual Airman performance levels, and ensuring that all critical learning objectives are evaluated. The result is more accurate and meaningful assessment that better reflects an Airman’s mastery of the material.

## Data-Driven Decision Making: Leveraging Analytics for Continuous Improvement

The wealth of data generated by online learning platforms represents an unprecedented opportunity for educational improvement. As TSgt Williams observes, “statistical analysis of performance data is easier to compile and analyze.” This capability can reveal trends and patterns that were invisible in paper-based systems, providing insights that can drive continuous improvement in curriculum design and instructional methods.

Administrators can analyze aggregate performance data to identify topics that consistently challenge Airmen across the



force, evaluate the effectiveness of different instructional approaches, track long-term trends in Airmen performance, and make data-driven decisions about curriculum modifications and resource allocation.

This analytical capability extends beyond simple performance metrics to include detailed learning analytics that can reveal how Airmen interact with content, which instructional methods are most effective for different types of learners, and where Airmen tend to spend the most time during their studies. These insights enable continuous refinement of the educational experience based on actual user behavior and learning outcomes.

## The Future of Military Education: Innovation and Real-World Application

As impressive as current online CDC capabilities are, they represent just the beginning of what is possible in digital military education. TSgt Williams envisions an even more advanced future for military training, stating his desire to implement “immediate feedback through knowledge checks and interactive assessments” and “scenario-based simulations that test real-world application rather than just recall.”

The implementation of immediate feedback through knowledge checks represents the next evolution in real-time learning support. Rather than waiting until the end of a course section to assess understanding, future systems will provide continuous micro-assessments that gauge comprehension as Airmen progress through material. These knowledge checks will offer immediate clarification and additional instruction when gaps in understanding are detected, ensuring that Airmen build solid foundations before moving on to more complex concepts.

The expansion of scenario-based simulations promises to transform how we assess and develop real-world application skills. TSgt Williams’s vision for simulations that test practical application rather than mere recall addresses a critical need in military education. Future CDC platforms will feature immersive simulations that test not just recall of information but the ability to apply knowledge in complex, realistic situations.

These simulations will present Airmen with challenging scenarios that require them to synthesize information from multiple sources, make critical decisions under pressure, and adapt to changing circumstances—skills that are essential for success in actual military operations. These advanced simulations will go beyond simple decision-making exercises to include complex, multi-step scenarios that unfold over

time, collaborative exercises that require teamwork and communication, adaptive scenarios that change based on the Airman’s decisions, and realistic consequences that help Airmen understand the impact of their choices.

## Conclusion: Embracing the Digital Future

The transformation of Career Development Courses from paper-based to online platforms represents a fundamental shift in military education that offers unprecedented opportunities for enhanced learning, improved assessment, and better preparation for real-world challenges. The insights provided by TSgt Williams illuminate both the current state of this transformation and the exciting possibilities that lie ahead.

As we continue to refine and expand these digital capabilities, we are not just keeping pace with technological advancement—we are leveraging it to create more effective, engaging, and relevant educational experiences for our military professionals. The journey from UREs to interactive simulations, from delayed feedback to real-time performance tracking, and from static content to dynamic, multimedia-rich learning experiences demonstrates the military’s commitment to providing its personnel with the best possible educational tools.

The vision articulated by TSgt Williams for immediate feedback systems and advanced scenario-based simulations points toward a future where military education becomes increasingly practical, relevant, and effective. As we look to the future, the continued evolution of online CDCs promises to further enhance our ability to develop knowledgeable, skilled, and adaptable military professionals ready to meet the challenges of an increasingly complex world.

The digital revolution in military education is not just about changing how we deliver content—it is about transforming how we think about learning itself. By embracing these new technologies and methodologies, we are ensuring that our military education systems remain as innovative and effective as the service members they are designed to develop.

### About the Author

*CMSgt Rebeca “RB” Rosa-Baird is the Financial Management Chief Enlisted Manager for the Air Education and Training Command at Randolph Air Force Base, Joint Base San Antonio, Texas.*



# STAYING FLEXIBLE IN THE FIELD: My Perspective as NORAD-USNORTHCOM’s Travel Program Manager

*by Mr. John Ricketson, USNORTHCOM*

The 21st century has redefined national security, demanding a new breed of financial management (FM) professionals. We can’t just be bean counters. We must be strategic enablers, adept at navigating geopolitical storms, technological tidal waves, and ever-shifting operational landscapes. It’s not just about “doing more with less”; it’s about doing the right things, at the right time, with unwavering ethical resolve.

I’m John “Jay” Ricketson, and as the Command Travel Program Manager for North American Aerospace Defense Command (NORAD) and United States Northern Command (NORTHCOM), I see this challenge firsthand. My role isn’t just about booking flights; it’s about ensuring that our command can respond swiftly and effectively to any threat, any crisis, anywhere within our area of responsibility. This article explores the critical importance of flexibility in FM, drawing from my experiences and highlighting how agile FM professionals are not just supporting missions, but actively shaping their success in a world that demands constant adaptation.

## The Geopolitical Chessboard: A World in Flux – and Our Role in It

The global landscape is increasingly complex, demanding heightened vigilance from FM professionals. We face a resurgence of great power competition, particularly from China and Russia, requiring strategic resource allocation to maintain our competitive edge. The potential for conflict over Taiwan and the ongoing Russo-Ukrainian war present significant economic and security challenges, demanding agile financial support. Meanwhile, enduring instability in the Middle East necessitates a continued Department of Defense (DoD) presence and effective management of resources for counterterrorism, ally support, and humanitarian aid. As FM professionals, we must understand these geopolitical realities to effectively prioritize resources and enable mission success in a rapidly evolving world. This demands more than just financial acumen; it requires strategic awareness and a commitment to proactive resource management.

## My Role at NORAD-USNORTHCOM: A Case Study in Adaptability

Amidst this global turmoil, my role as the Command Travel Program Manager at NORAD-USNORTHCOM takes on critical importance. It’s not just about booking flights; it’s about enabling our command to respond effectively to any threat or crisis. As the Combatant Command responsible for Homeland Defense and Defense Support to Civil Authorities, we must be prepared to respond to high-profile missions such as the Hurricane Helene response, operations to secure the Southern Border, and the mission to implement the Golden Dome. This demands a proactive and adaptable approach to financial management.

## Mastering the Basics: The Foundation of Flexibility

I believe that to maintain flexibility, we must ensure that routine tasks are easily accomplished using proven processes. If we achieve the small tasks first, then we can respond quickly, creatively, and effectively to the more complicated issues. This principle is central to maintaining operational readiness.

## ESP Codes and PTEOs: A Real-World Example

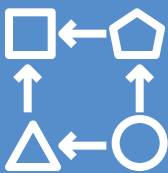
For instance, when an operation commences or a disaster strikes, and travel is required, once an Emergency and Special Program (ESP) code is established (either locally or by the Air Force), I coordinate with my accounting counterpart to quickly establish Lines of Accounting to utilize the ESP. Then, I transition those lines of accounting into the Defense Travel System to properly account for funds used in response to the situation. This allows our actions to be analyzed both in real-time and after the fact to assess how much was spent, ensure it was spent properly, and establish a plan of action to quickly respond to future similar situations.



**This example highlights the importance of having well-defined processes for managing travel expenses during emergencies. As the Command Travel Manager, I ensure expenses are tracked and accounted for, enabling informed decisions about resource allocation and establishing best practices for future situations. However, my responsibilities extend far beyond processing travel requests, they included the following:**

- Ensuring Mission Readiness:** Ensuring personnel can travel safely and efficiently to support critical missions, navigating complex regulations, adapting to unforeseen events, and coordinating with various agencies. It’s about being proactive, anticipating potential roadblocks, and having solutions ready before they become problems.
- Maximizing Resource Utilization:** Maximizing the impact of travel spending by identifying cost savings, negotiating favorable rates, and promoting efficient travel practices. Every dollar saved is a dollar that can be reinvested in another critical mission.
- Mitigating Financial Risks:** Mitigating financial risks and preventing waste, fraud, and abuse through strong internal controls and diligent monitoring. We owe it to the taxpayers to be responsible stewards of their money.
- Adapting to Changing Circumstances:** Adapting to changing circumstances with a flexible and proactive approach, embracing new skills and technologies. The world doesn’t stand still, and neither can we. Prime examples of this include regular updates to the Joint Travel Regulations and service-specific travel policies. We respond in kind by continuously updating a travel handbook so that our Command personnel always have access to the most up-to-date travel policies and procedures.

## Real-World Adaptability in Action: Lessons from the Field



**Looking back at my time as the Command Travel Manager, I can point to specific instances where this adaptability made a real difference:**

- Hurricane Helene:** In the chaotic aftermath of Hurricane Helene, we had to quickly mobilize resources and arrange travel for personnel providing desperately needed assistance. This meant coordinating with various agencies to secure transportation, lodging, and other essential services, often under incredibly challenging circumstances.
- Securing the Southern Border:** Supporting operations to secure the Southern Border has required arranging travel for personnel providing security, law enforcement, and humanitarian assistance. This has demanded a deep understanding of the unique challenges associated with operating in a complex border environment.
- Implementing the Golden Dome Mission:** Being instrumental in implementing the Golden Dome mission, which involved protecting critical infrastructure from attack, required arranging travel for personnel conducting security assessments, implementing security measures, and responding to potential threats. This demanded a high level of coordination and communication with other agencies.

These are just a few examples, but they highlight the constant need to be ready for anything.

## The Ethical Compass: Our Guiding Light



**In this complex world, ethical conduct is paramount. The DoD and Air Force must uphold the highest standards, ensuring all FM professionals are trained to make ethical decisions guided by integrity, objectivity, confidentiality, competence, and responsibility. We must always remember that we are stewards of the public trust.**

## Cultivating the Agile FM Professional: A Roadmap for Success



**To meet the challenges of today’s global environment, the DoD must cultivate a culture of agility and innovation within its FM workforce. This requires:**

- Empowering FM Professionals:** Giving them the authority to make decisions and take calculated risks.
- Promoting Collaboration:** Encouraging teamwork and open communication across functional areas.
- Encouraging Innovation:** Creating a culture that values creativity and experimentation.
- Celebrating Success:** Recognizing and rewarding outstanding contributions.
- Continuous Learning:** Providing opportunities for formal education, professional certifications, on-the-job training, mentoring, and supplemental training.
- Knowledge Sharing:** Establishing communities of practice, knowledge management systems, internal training programs, and after-action reviews.
- Developing Leadership Skills:** Offering leadership training, executive coaching, rotational assignments, and mentoring programs.

## The Imperative of Adaptability: A Final Call to Action for the FM Community

As we navigate the 21st century, agile, adaptable, and ethical FM professionals are more critical than ever. We must invest in their development, empower them to take risks, and celebrate their successes. By doing so, we create a financial management workforce ready to meet any challenge and secure the future of our nation. As FM professionals, the legacy we leave will be one of strategic enablement, unwavering integrity, and a profound commitment to defending our nation. The agile FM professional is not just a guardian of resources; they are a vital architect of national security. Let’s all strive to be that architect.

### About the Author

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# BEYOND BOTTLED WATER: Finance as a Force Enabler in Agile Combat Employment

by 1st Lt Victor Gonzales, SMSgt Matthew Lipkovitch, and MSgt John Moore, PACAF

## DAF FM Strategic Plan Connections: Goal 3 - Obj 3.4

The hum of the conference room faded, replaced by a single, resonant thought: **we have been telling the wrong story**. For too long, our narrative as financial managers has been confined to the customer service desk, the bane of Defense Travel System (DTS) troubleshooting, or the frustrating gatekeeper for unfunded requests. We have tried to highlight our tactical contributions, like buying bottled water for a deployed unit, only to see the eyes of our operational counterparts' glaze over. It was not until we connected the seemingly mundane act of cash in hand to undeniable, catastrophic operational impacts that we saw the light bulb flicker on in their eyes. The immediate interest, the sudden understanding that followed, was exhilarating. It was a testament to a critical truth: **when we speak their language, they do not just listen, they lean in**. This is how financial managers earn our indispensable seat at the table, particularly at critical exercise planning meetings where the very fabric of future operations is woven.

This revelation solidified a profound truth: the absence of tactical cash is not just an administrative hiccup or a minor inconvenience, it is a **catastrophic cascade of operational failures** that directly jeopardizes strategic objectives. We, as financial managers across the Department of Defense, have a mission to actively educate our force on "The True Cost of NO Cash" and the third-order operational consequences that ripple outwards, fundamentally undermining mission success.

## The True Cost of NO Cash: A Cascade of Operational Failures

Imagine a critical airframe, not grounded by enemy fire, but by the frustrating lack of \$1,000 for a local welding repair. That small, unfulfilled need snowballs, forcing a 72-hour delay for a specialty part via strategic lift. Each hour of delay ripples outwards, impacting every element of the dispersed force and jeopardizing the synchronization that Agile Combat Employment (ACE) demands. This is not an isolated incident; it is a **slower campaign and lost synchronization**, directly attributable to our inability to make immediate cash payments for locally sourced fuel, essential parts, engineering support, or critical access rights. Operations bog down and **our effectiveness is directly eroded**.

Consider the implications for our force posture. In the race to establish an initial contingency location, the inability to pay cash for locally available camouflage netting or even a quick forklift hire forces our units into predictable, detectable positions—a vulnerability that can be exploited in seconds. This creates a **vulnerable force posture**, channeling our forces into predictable, pre-existing infrastructure, making them easier targets and significantly increasing risk. The very essence of dispersal and unpredictability, vital to ACE, is undermined.

Furthermore, a lack of tactical cash places an undue burden on our logistics chain, and more importantly, our kill chain. Minor, localized requirements—a specific connector, a local vehicle hire for a short-term need, immediate site preparation—that could be met quickly and cheaply with local cash purchases instead trigger the diversion of critical strategic airlift, specialized equipment, or personnel. This results in **strained logistics and the diversion of strategic assets** from higher-priority operational tasks, injecting unnecessary friction and inefficiency into the broader sustainment effort.

In an ACE environment, local support is intelligence, access, and security. The inability to promptly and fairly compensate local vendors for goods, services, or incidental damage can lead to profound and lasting damage. The local farmer whose field we needed to traverse, patiently waiting for payment for incidental damage, turns hostile when bureaucracy stalls for weeks. Alienating a single villager can have strategic implications, potentially **costing us vital intelligence from a network of local contacts**. This results in **damaged local relationships and reduced influence**; resentment builds, cooperation from the local populace diminishes, the flow of vital local intelligence dries up, and access to crucial areas or resources becomes restricted. In many contingency environments, positive local engagement is a key enabler, and its erosion has dire consequences.

Finally, and perhaps most acutely felt at the tactical edge, is the **loss of adaptability, initiative, and exploitation of fleeting opportunities**. A reconnaissance team spots a brief window of opportunity to acquire critical intelligence from a local informant, but without immediate cash, the moment passes, and the initiative is abandoned. The inability to adapt rapidly by leveraging local options cedes the initiative to the adversary and prevents the exploitation of fleeting opportunities that could accelerate mission success.

## ACE & The Hub and Spoke Concept: A Primer for All Ranks

It is vital to understand the environment that makes financial agility so paramount. **ACE** is a proactive and reactive operational scheme of maneuver designed to generate combat power from dispersed, austere locations. At its core, ACE emphasizes unpredictability, agility, and resilience, aiming to complicate an adversary's targeting calculus while maintaining persistent presence and operational reach.

A key conceptual framework within ACE is the **Hub and Spoke** model. Think of it like a bicycle wheel:

- The **Hub** is the central, more established base, typically with robust infrastructure, significant personnel, and comprehensive support capabilities. It serves as the primary logistical and command node.
- The **Spoke** locations are smaller, temporary, and often austere forward operating locations. These can be anything from an existing airfield with minimal facilities to a hastily established landing strip in a remote area.
- The **decentralized execution** lies in the spokes relying on the hubs for certain strategic support (e.g., major resupply, high-level maintenance), but crucially, they must also possess a significant degree of self-sufficiency for immediate, day-to-day needs.

Why does ACE demand such radical financial agility? Because in these dispersed, often contested environments, traditional electronic payment systems are inherently unreliable. Our historical reliance on Government Purchase Cards (GPCs), Air Cards, and the expectation of having a contracting officer at every location is not feasible or survivable in an ACE environment. When GPCs fail, due to power outages, intermittent communications, or non-existent banking infrastructure in remote locations, our ability to procure essential local resources on an operationally relevant timeline is severely compromised. Waiting for system restoration or alternative electronic methods cedes the initiative and creates unacceptable delays. The ACE imperative is clear: **Financial Agility equals Operational Agility**.

## Operational Buy-In: From Skepticism to Strategic Imperative

The paradigm shift in perspective among our operational leadership was profound. It was not until they truly grappled with "The True Cost of NO Cash"—the cascading failures, the vulnerabilities created, the lost opportunities—that the need for financial agility became not just a good idea, but an **absolute strategic imperative**.

This became crystal clear during our recent conference focused on injecting realism into Resolute Force Pacific (REFORPAC). REFORPAC is a large-scale, multi-domain exercise focused on projecting air power and demonstrating operational readiness in the Indo-Pacific region. It is designed to simulate contested environments and emphasize dispersed operations, a perfect crucible for testing ACE concepts and, critically, our financial resilience.







A U.S. Air Force F-35A Lightning II aircraft assigned to the 187th Fighter Wing, Alabama Air National Guard, takes flight in support of Resolute Force Pacific 2025, a multilateral training exercise hosted by U.S. Pacific Air Forces, at Andersen Air Force Base, Guam, July 23, 2025. (U.S. Air Force photo by Senior Airman Jade M. Caldwell)

During the planning for REFORPAC, our operational counterparts were “all-in”, once shown the direct link between financial capabilities and kinetic effects. They did not just approve cash operations; they deemed them an **absolute must**. This was not merely a nod to finance; it was a deeply internalized understanding that without this capability the entire ACE scheme of maneuver was at risk.

To drive this point home, we injected real-world challenges into the exercise. “This is not a theoretical threat,” one exercise planner explained. The following will be an ‘inject’ from the exercise control group: GPC servers in Guam and Japan are down due to simulated cyber-attacks. You have no electronic payment capability. The silence in the room will become profound, followed by a flurry of frantic activity; the exact kind of chaos we aim to mitigate in a real-world scenario. This simulated cyber-attack underscores the vulnerability of relying solely on digital transactions or contractors when communication and power infrastructure are compromised.

The solution became clear: **empowering personnel at the tactical edge**. We are leaning heavily on the **Field Ordering Officer (FOO)** and **Paying Agent (PA)** programs. These programs allow us to appoint trained and equipped personnel to make payments in remote locations. This is aimed at decentralizing a critical capability, pushing financial decision-making to the tactical edge where it is needed most, and allowing commanders to operate on Mission Type Orders.

We pushed this concept further to truly embody the “lean, light, and lethal” ethos of ACE. We recognized that in austere environments every jump seat is precious. This meant appointing non-financial manager personnel to serve as PAs. The guiding principle became to **appoint whoever the site commander states they can afford to make purchases, while also managing their regularly assigned duties**.

Imagine a Security Forces defender guarding the perimeter one minute, and the next working with the FOO to negotiate with a local vendor for emergency generator fuel, cash in hand. This is not just cross-training; it is operational resilience personified, breaking down traditional stovepipes for mission success. While empowering non-financial managers, rigorous, streamlined training and clear accountability measures are put in place to ensure proper fiscal stewardship. This radical decentralization of financial capability is a testament to the operational buy-in we are dedicated to fostering—a recognition that in an ACE fight, everyone contributes to the financial agility that drives mission success.

## Cash: The Low-Tech, High-Reliability Financial Tool

Conversely, cash enables speed and adaptability. The availability of cash allows commanders to take immediate action. It is a low-tech, high-reliability financial tool perfectly suited for the unpredictable and often degraded conditions characteristic of ACE. **Cash equals operational resilience**. Just as we meticulously plan for redundancy in fuel, ammunition, and communications, we must adopt the same resilient mindset for our financial mechanisms.

## A Beacon for Mission Accomplishment

The message from the REFORPAC planning conference was unequivocally clear: **Financial Agility equals Operational Agility**. The cost of failing to understand this link is too high. This exercise is demonstrating how empowering personnel with tactical cash, especially non-financial managers, is not a nice-to-have, but a **must-have for the future fight**.

By internalizing and communicating this truth, we ensure the tactical light bulb is not just a flicker of understanding, but a **beacon for mission accomplishment**. Our role is to ensure that finance is no longer seen as an obstacle, but as an indispensable force enabler, ready to move the mission forward.

## The Current Comptroller Contingency Training Climate

As we look towards a future where cash-focused operations are a must, we need to assess the current training environment to see how we’re preparing our financial managers for contingency operations. We have seen contingency training go through many iterations as our operational focuses have changed, but now we must turn our attention to how fiscal flexibility will drive the overall success of ACE operations. In the following months, we’ll be participating in a few of the larger scale contingency training opportunities that focus primarily on financial manager responsibilities.

**Diamond Saber**, held at Joint Based McGuire-Dix-Lakehurst, New Jersey, started as a U.S. Army Reserve led exercise in 2004, but has now grown into a Total Force training event, with participants from the Army, Marines, and Air Force. Diamond Saber focuses on various financial warfighting functions such as payment support and disbursing operations. The course includes classroom instruction as well as scenario-based exercises, giving participants the opportunity to practice what they learned through hands-on experience. A key strength of Diamond Saber is its inter-service focus, which helps foster the joint financial interoperability critical in a true ACE scenario.

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The **Combat Comptroller Contingency Course (4C)** takes place at Robbins Air Force Base, Georgia, and functions as the Air Force Reserve Command’s primary contingency training course. This training focuses on cash accountability and security for both Disbursing Agents and Cashiers. 4C provides an excellent foundation in the strict protocols required for handling government funds in a deployed environment, preparing financial managers for the high-states responsibility of managing tactical cash.

Courses such as Diamond Saber and 4C provide vital opportunities to stress-test our ability to support operations in austere environments as well as increase our critical thinking capabilities. However, the evolving demands of ACE mean our training must also evolve. We must actively integrate more frequent and realistic ACE-specific scenarios into these courses and expand the scope of our training to include cross-functional financial agility. Our goal is to foster a culture where every Airman understands their potential role in maintaining financial momentum, ensuring the success of ACE operations.

## Conclusion

The hum of the conference room has changed. It is no longer a drone of frustration but a focused hum of understanding and purpose. We are moving beyond bottled water and towards a future where financial managers are recognized as the indispensable force enablers we are. By aggressively communicating “The True Cost of NO Cash,” championing the FOO and PA programs, and proactively adapting our contingency training to the realities of ACE, we are ensuring our Air Force is not just agile in combat, but agile in its finances. Let us continue to illuminate the tactical light bult, but ensuring finance is always ready to move the mission forward, decisively and without hesitation.



# THE NIGHTS OF THE YEAR-LONG CR

DAF FM Strategic Plan Connections:  
Goal 3 - Obj 3.1

by Mr. Benjamin Yarish, SAF/FMB

This year started as expected: under a Continuing Resolution (CR), a temporary funding measure that sustains prior-year spending levels and constrains new program start. Little did we know we would face a situation unprecedented in our nation’s history. The last time the Department of Defense (DoD) received a timely, full-year appropriation without a CR was in fiscal year (FY) 2019—that’s right, over 6 years ago! Over the years, financial managers across the Department of the Air Force (DAF) have honed tactics, techniques, and procedures (TTPs) to manage through a CR. We are prepared with mission impacts, actions to distribute funding authority, and guidance both to execute programs in support of Air and Space missions and to provide quality of life to take care of our personnel. While there has been water-cooler wonder, “What if this is the year for a full year CR?” that question has never really been seen as a realistic option. Typically, we expect that there will be an appropriation bill signed to enact funding, allowing the United States Air Force (USAF) and the United States Space Force (USSF) to execute against the President’s Budget request submitted by the DoD. We did not expect to have a *Stranger Things* experience and venture into the “Upside Down” or a classic horror movie scene, when the President signed a full-year “continuing resolution” on 15 March 2025 after we were more than 6 months into the FY.

As General Curtis LeMay famously observed, “Flexibility is the key to air power.” This foundational principle has been key to success for financial managers, analysts, and technicians during this current FY, as each day seemed to present new, unprecedented challenges.

Rather than just surviving, the Deputy Assistant Secretary for Budget (SAF/FMB) team and financial managers across the Department at all echelons worked diligently to transform crisis into opportunity, working to execute strategic adaptability combined with unwavering fiscal discipline to enable mission success to the maximum extent possible. When others may have been hesitant, the steadfast financial management (FM) teams responded quickly. Our highly motivated and skilled teams navigated a path forward to maximize resources against critical must pay bills while balancing important priorities from the Secretary of the Air Force (SECAF), the Chief of Staff of the Air Force (CSAF), and Chief of Space Operations (CSO) through a change in administration.

## Setting the Stage

As reality set in, it was important to understand the impacts of the expected FY25 funding levels. Overall, the year-long CR resulted in about \$7B in lost buying power for the Department due to reduced top-line funding, Congressional Marks, and funding Congress earmarked for specific programs that constrained flexibility. This resulted in some Major Commands (MAJCOMs) and Field Commands (FLDCOMs) funded at FY24 levels or below, creating significant challenges. Further driving a solvency challenge for the DAF was the need to “hit the brakes” of our standard, annual approach to execute as if we would receive an appropriation. A quote from the former CSAF resonated, “We must be prepared to adapt faster than our adversaries, especially when we’re forced to do more with significantly less.” - General Charles Q. Brown Jr.

Long days and nights were worked by the FMB, Operations & Maintenance, Military Personnel, and Investment teams in partnership with programmers to understand the differences between FY24, the FY25 now-enacted position, FY25 President’s Budget Request, and the FY26 Budget Estimate Submission (BES). To clearly understand the impacts, financial managers from across the MAJCOMS, FLDCOMS and Air Staff were gathered to review and re-validate disconnects in their organizations and meet with leadership to assess priorities to start to address the \$7B reduction of DAF Total Obligation Authority (TOA).



Air Force Chief of Staff Gen. David Allvin, Secretary of the Air Force Troy Meink and Chief of Space Operations Gen. Chance Saltzman listen to opening remarks during a budget hearing with the Senate Appropriations Defense Subcommittee in Washington, D.C., June 26, 2025. (U.S. Air Force photo by Eric Dietrich)

Each dollar in the DAF is critical as the funding had been aligned to the prior Secretary Frank Kendall’s guidance that “Every dollar we spend must contribute to our ability to deter conflict and, if necessary, to fight and win.”

As the FMB team assessed the impacts of the year-long CR, the efforts were further complicated by Presidential Executive Orders (EOs) driving new guidance to the DAF. It was critical to understand the intent of the EO, how the DoD would implement the directive, coordinate with the Office of the Secretary of Defense (OSD) and other functional communities to ensure guidance was provided to financial managers across the USAF and USSF. To make a hard problem more difficult, there was a large amount of change in leadership from across the new administration to include a new Secretary of Defense and a new Secretary of the Air Force, who was yet to be confirmed.

Beyond the execution year challenges, the timing overlapped with the standard build times for the FY26 President’s Budget, building Justification Books, and FY27 Program Objective Memorandum (POM) deliberations describing what the DAF needs across the Future Years Defense Program (FY27 to FY31). Additionally, there was OSD direction for reductions to civilians, support contracts, and travel that impacted FY26 budget formulation and drove potential impacts to FY25. The FY26 and FY27 programs could not be built until the FY25 funding was resolved. Imagine needing to plan your household budget for the next month without knowing what bills you have and without knowing what bills have already been paid!

## And So It Begins

As a new FMB team member, witnessing this response was like watching a master class in financial management under fire. The speed of analysis, the clarity of communication across Headquarters, Space Force, Air Force, and program offices represented FM capability at its finest. The partnership across the FM domain became our lifeline, validating impacts and balancing execution against constantly shifting data. “Leadership during crisis requires clear communication, difficult decisions, and unwavering commitment to mission success at every level.” - General Arnold W. Bunch Jr.

Quickly the FMB team worked with MAJCOM/FLDCOM/Combatant Command FMs, civilian pay analysts, and OSD to assess the data, evaluate what programs were impacted, and identify potential mitigation strategies or plans to ensure the needs were addressed or where to take appropriate risk. The team communicated at every level to validate priorities and challenges and to understand “get-well” strategies. Partnership across the FM domain was critical to validate impacts and balance actual execution. Prior assumptions were no longer completely valid, driving a critical question from the analysis: “What will it take to successfully keep the lights on across the Department?”





A U.S. Air Force F-22 Raptor aircraft assigned to the 199th Fighter Squadron, Hawai'i Air National Guard, prepares to land at Andersen Air Force Base, Guam, in support of Resolute Force Pacific 2025, July 12, 2025. (U.S. Air Force photo by Senior Airman Jade M. Caldwell)

### Strategic Triage: Prioritizing Under Pressure

Faced with impossible choices, financial managers were driven to build resource plans that preserved maximum mission capability while accepting calculated risks in less critical areas. This process began with comprehensive mission analysis that identified truly essential requirements versus those that could be deferred without immediate operational impact. For example, the Department Level Exercise (DLE) – Resolute Force Pacific (REFORPAC ) was a critical CSAF priority for the future fight. To ensure REFORPAC would execute, difficult decisions had to be made resulting in risk taken to programs that, while important, were a lower priority.

The organization established cross-functional teams that evaluated every major program and funding stream against strict mission-criticality criteria. These teams included budget analysts, program managers, and operational representatives who could assess both fiscal impacts and mission consequences of potential reductions. Their work produced prioritized funding recommendations that enabled difficult but informed decision-making at senior levels. This approach enabled SAF/FMB to avoid across-the-board cuts that would have diminished all capabilities equally.

Acquisition investments received particular attention during this triage process. While some modernization efforts were necessarily deferred, the team worked to preserve funding for munitions, Weapon System Sustainment, and space systems that directly support current operations. This selective approach ensured that fiscal constraints didn't completely halt advancement in the most critical areas.

### Lessons for Future Challenges

As FY25 progresses and planning for FY26 and beyond intensifies, the experience managing unprecedented fiscal constraints provides valuable lessons for future challenges. The organization has proven that professional financial management can maintain essential capabilities even under severe limitations, but only through strategic thinking, innovative solutions, and unwavering commitment to mission success. Timelines have never been shorter. Properly defending our funding takes time to document, validate, and communicate our story, and it is a challenge when there are quick turns for the DoD, the Office of Management and Budget, Congressional, or public engagement. Fortunately, the FM analysts in the field and on the “floor” had done their research and knew how to maximize the information in our Justification books and financial systems.

The coordination processes, communication pathways, and strategic frameworks developed during this crisis year will enhance our capability to respond to future fiscal challenges, whether they involve continuing resolutions, budget reductions, or other constraints. The organization has emerged from this trial stronger and more capable, with enhanced institutional knowledge and proven crisis management capabilities. Perhaps most importantly, the SAF/FMB team and financial managers across the commands, installations, and units have demonstrated that “Flex with Purpose” is more than a slogan; it is an operating philosophy that enables mission success even under the most challenging circumstances. By maintaining strategic focus while adapting to constraints, the organization has preserved essential capabilities and positioned the Department for future success. The fiscal challenges of 2025 will eventually pass, but the professional excellence, innovative solutions, and strategic resilience demonstrated by financial managers and analysts across the DAF will remain as lasting contributions to Air Force and Space Force capability. Through steady leadership during turbulent times, the organization has proven that exceptional financial management can overcome even the most severe fiscal constraints while maintaining trust and confidence essential for future success. General John Jumper once observed that, “excellence is not a single act but a habit.”

While we have not closed out this fiscal story yet, I sleep better knowing the SAF/FMB team and FM analysts across the field are working these problems with unwavering dedication. They'll spend every moment ensuring we successfully land this year—because that's what exceptional financial management professionals do.

#### About the Author

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# LEADING WHEN THE SHIP IS TAKING ON WATER – PENTAGON EDITION

*by Maj Shawn Hempsey, SAF/FM*

The Pentagon can be likened to a massive ship—enormous, powerful, and slow to turn. Thousands of civilians and service members work in coordinated systems to keep the vessel steady and on course. The building’s sheer size and complexity make rapid change difficult, with layers of command, tradition, and protocol acting like ballasts, providing stability but often resisting quick maneuvers. Just as a ship requires clear navigation and strong leadership to avoid hazards, the Pentagon relies on strategic foresight and disciplined coordination to respond to emerging threats and shifting global currents. And much like a ship at sea, it’s both isolated in its command role yet deeply connected to every corner of the world it affects.

It’s an interesting time in the Pentagon, where policies, shifting global dynamics, rapid technological innovation, and evolving defense priorities are converging to reshape the landscape of U.S. military strategy. Efforts to modernize the force while maintaining readiness and deterrence are testing the agility of one of the world’s largest bureaucracies. In many ways, the Pentagon today is a crucible of uncertainty, innovation, and transformation—making it a place where history is being written in real time.

## What is Actually Happening?

A lot! On the Air Staff, ambiguity is an everyday challenge. The Deferred Resignation Program (DRP) is aimed at incentivizing our civilian teammates to leave the workforce in an effort to streamline the staff and reallocate positions throughout the force. There is a Department of Defense (DoD)-wide hiring freeze. There is speculation about cuts to support contracts. Return to in-person work is in full effect. The Department of Governmental Efficiency (DOGE) is looking over our shoulder. We are undergoing a comprehensive review of the DoD to find efficiencies in our organizational structure. In the FM community, a year-long Continuing Resolution, reconciliation, audit, and an enhanced focus on efficiency is keeping everyone’s plate full. Times are uncertain and the ship is taking on water.

Below are a few lessons in leadership I’ve observed in the five-sided puzzle palace that seem to set apart organizations that are thriving during these times from those that are simply surviving.

## Perspective is Everything

The “ship Captain’s” perspective plays a crucial role in shaping organizational behavior. The story you tell yourself determines the world you see. With a calm, positive, and solution-oriented mindset, an organization’s leader stabilizes the organization, instills confidence, and encourages proactive behavior among employees. People tend to mirror the tone set at the top—so if a leader focuses on opportunities within adversity, employees are more likely to stay engaged, collaborative, and motivated. On the other hand, if a leader adopts a negative or reactive stance, it can breed uncertainty, fear, and disengagement, causing performance to decline. In times of crisis or change, a leader’s perspective becomes a psychological anchor for the team—driving how people think, feel, and act across the organization. By modeling resilience, optimism, and clear purpose, leaders can guide their teams not just to survive tough periods, but to adapt and emerge stronger. Change the way you look at things, and the things you look at change.

## Seeing the Forest Through the Trees

Thinking strategically as a leader during challenging times is essential for navigating uncertainty and guiding an organization toward long-term success. “Zooming out” allows leaders to rise above immediate pressures and consider the bigger picture—assessing risks, identifying opportunities, and aligning short-term actions with long-term goals. In times of crisis, reactive decisions based on fear or urgency can lead to wasted resources, poor morale, or missed opportunities. A strategic leader, however, prioritizes what matters most, makes informed decisions, and communicates a clear vision that keeps teams focused and resilient. This approach helps organizations adapt with purpose rather than panic. Ultimately, strategic thinking empowers leaders to turn disruption into direction.

## A Bias for Action

In periods of disruption, hesitation or over-analysis can lead to missed opportunities and increased anxiety among teams. Leaders who demonstrate a bias for action take initiative. They make timely decisions with the best available information and adapt quickly when circumstances change. This proactive approach signals to employees that progress is still possible, even in uncertainty, and encourages a culture of problem-solving and resilience. While thoughtful planning remains important, forward movement, however imperfect, is often what keeps organizations agile and focused in the face of adversity. Don’t wait, initiate.

## Plugging the Holes in the Ship with Fewer Hands

Those leaders that really excel on behalf of their people can see months and years down the road, foreseeing the challenges and making decisions to mitigate future risk. They see the ship is turning and make adjustments to the plan so that we arrive safely at the final destination. Below are a few observations of things leaders are thinking through that may not result in immediate change but will set their organizations up for success down the road.

- **Re-evaluate Processes:** They realize that now is the time to streamline, automate, and eliminate unnecessary tasks. They view these times as an opportunity and have the courage to say no to certain tasks at the risk of looking bad to higher-ups.
- **Invest in Training:** They are equipping employees with the skills they need to take on new responsibilities that are created as a result of things like new technology or reorganization efforts.
- **Celebrate Small Victories:** They acknowledge the challenges but also celebrate the small successes and incentivize hard work. A simple “thank you” can be surprisingly powerful now and into the future.
- **Leading by Example:** They are visible and engaged, showing their teams that they are committed to the future, even if it’s a future that is different than they’ve seen for thirty years.

## The Ultimate Goal: Not Just Surviving, But Thriving

Leading during today’s environment is a brutal test of leadership. It’s not for the faint of heart. But if you navigate it with transparency, empathy, and a healthy dose of strategic thinking (and maybe a stiff drink or two after hours), you can emerge stronger, more resilient, and with a team that trusts you, even when the ship is taking on water.

Remember, the goal isn’t just to survive the storm, but to rebuild the ship, navigate to calmer waters, and maybe even find some treasure along the way.

### About the Author

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## The Art of War

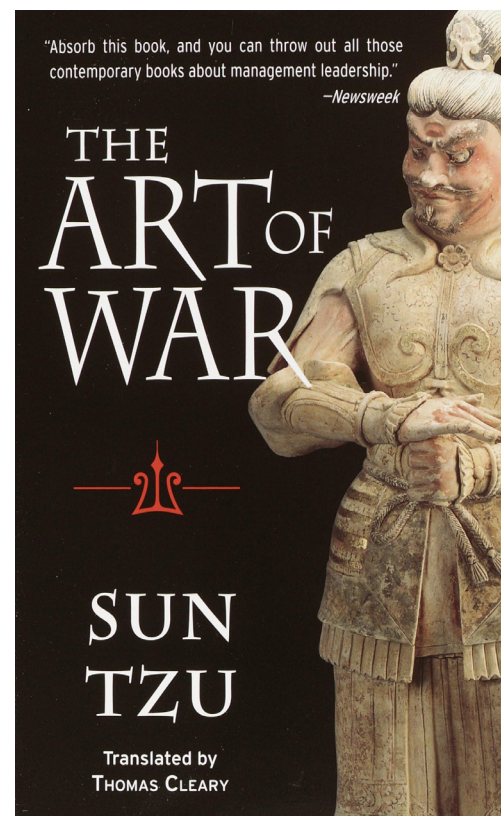
by Sun Tzu; reviewed by TSgt Erica Palmer, ACC

Sun Tzu's *The Art of War*, an ancient Chinese text whose wisdom remains profoundly relevant in virtually every competitive arena today, is widely praised for its emphasis on deception, intelligence, and knowing one's enemy. *The Art of War* is a philosophical guide to strategic thought, constantly reminding the reader that circumstances are rarely static. Sun Tzu's core philosophy rejects fixed positions and rigid plans. His ideal general is not one who adheres blindly to a pre-ordained strategy, but one who, like water, constantly seeks the path of least resistance, flowing around obstacles and finding weakness. The book states, "Water shapes its course according to the nature of the ground over which it flows, so a soldier ought to shape his victory in relation to the foe whom he is facing." This powerful metaphor permeates the entire text, positioning adaptability as the ultimate military virtue.

*The Art of War* consistently advocates for flexibility – the ability to adapt, evolve, and remain fluid in the face of dynamic circumstances. Each of the thirteen chapters reinforces this principle of adaptability. Rigidity, conversely, is painted as a fatal flaw, leading to predictable movements that can be exploited by an astute opponent. The goal is to be formless, making it impossible for the enemy to prepare. This wisdom encourages us to be observers, learners, and constant innovators, understanding that victory often belongs not to the strongest, but to the most adaptable. Sun Tzu's statement, "To subdue the enemy without fighting is the acme of skill," finds its parallel in the financial management (FM) realm as the pursuit of predictive and preventive maintenance over reactive firefighting through training and knowledge management.

Executing the Department of the Air Force FM Strategic Plan is about achieving desired outcomes with finite resources in a dynamic environment. Strategic plan execution is often derailed not by a lack of vision, but by a deficit of capability at the operational level. A large, enduring component of successfully materializing the tenants of the Strategic Plan lies in the quality of training, as proper training inspires confidence, and confidence creates motivation. A properly trained, motivated, and confident force is more durable in times of ambiguity and change, and it is incumbent on leaders to foster a productive training environment.

Well-trained teams are inherently more adaptable. They possess the foundational skills to quickly learn new technologies and respond to unforeseen challenges, competencies that are required if we are to win in uncertain times. *The Art of War* is far more than a historical relic; it is a timeless masterclass in strategic agility. Sun Tzu offers profound insights into human nature and the dynamics of competition, underscoring that in a world of perpetual change, the ability to remain fluid, to adapt, and to reshape one's approach according to the prevailing circumstances is the most formidable weapon of all.



### About the Author:

TSgt Erica Palmer is the Budget Analyst for the 388th Fighter Wing located at Hill Air Force Base, Utah.



## FROM THE DESK OF DR. DAVID MARZO, SES, SAF/FMC



**"Be like water making its way through cracks. Do not be assertive, but adjust to the object, and you shall find a way around or through it. If nothing within you stays rigid, outward things will disclose themselves."** — Bruce Lee

2025 has been a year of significant change for the Air Force, and we have certainly witnessed that firsthand in the Air Force Financial Management community. The personnel downsizing that is playing out in real time has been tough. Saying goodbye to talented leaders, valued mentors, and dear friends is not easy. Frankly, it has been a gut punch to me on both a professional and personal level. It's understandable to become overwhelmed by the magnitude of whom and what we have lost.

Despite this churn, my outlook is fortified by the remarkable resilience and determination of those who remain. Many have chosen to stay, recommitting themselves daily and doubling down in support of our mission. Their spirit and dedication are awe-inspiring. It also serves as a constant reminder of the power we hold to shape our response to challenges. There are external factors we can't control. But how we respond to this change is entirely within our control.

Looking forward, we need to proceed with a determined clarity and balance. That means reevaluating workloads, focusing on what truly matters, and accepting that we can't do everything we once did. We have tools and technologies to help us work smarter and it's imperative that we leverage them with passion. Yet, we must also make deliberate choices about what to set aside or approach differently. Downsizing should not be used as a convenient crutch for walking away from our mission-critical work. Conversely, it shouldn't lead to overburdening the people who continue to carry the mission forward. As a leader, my job is to set the tone—providing top cover when we can't take on everything, while inspiring excellence in the important work we do tackle.

In the Air Force Cost and Economics community, we deliver robust, data-driven analyses that shape strategic Air Force decisions—providing critical visibility into costs, resource allocation, and economic efficiencies. Even with fewer people, the insights from our analysts move the needle daily for departmental decision-making. This work will remain imperative and is exactly what we need in the face of resource constraints. I see that same spirit of determination to bring actionable insight forward across the board in our Air Force Financial Management community.

As we navigate this ongoing environment of ambiguity and change, focus on what we control—our mindset, our attitudes, and our collective approach to challenges. Appreciate what we do have: the privilege of meaningful work, the camaraderie of wonderful colleagues, and the satisfaction of contributing directly to our nation's security. The choice to persist, to excel, and to approach each day with purpose is entirely ours.

To those who continue to bring their best despite the uncertainty—thank you. Your resilience, professionalism, and spirit do not go unnoticed. In fact, while I may be a formal leader in this organization, I draw considerable strength from each of you. Your commitment is infectious. The way you carry yourselves—whether you are the most junior member of the team or a senior leader—has a tangible impact. You create momentum, optimism, and a sense of shared purpose that fuels everyone around you, including me.

### About the Author:

Dr. David Marzo is the Deputy Assistant Secretary for Cost and Economics located at the Pentagon, Washington D.C.

# ACES HIGH AWARDS



## SSgt Alixandrea Boosamra-Bender

*162nd Wing, Morris Air National Guard Base, Arizona*

Staff Sergeant Alixandrea Boosamra-Bender serves as Lead Accounting Technician at the 162nd Wing, Morris Air National Guard Base, bringing exceptional experience and versatility to her role. Before joining the comptroller flight in 2022, she

maintained over 20 Line Replaceable Units on 70 F-16 aircraft, contributing to 10K sorties and 120K flight hours. Her prior career as an elementary school educator also strengthened her leadership, analytical, and communication skills – all crucial assets in her current position.

A transformative leader, SSgt Boosamra-Bender revitalized multiple financial programs. She collaborated with Davis-Monthan Air Force Base (AFB) to reduce Active Guard Reserve processing delays by 60%. She led a systems administration overhaul, implementing 19 continuity strategies that increased Quality Assurance performance by 23%, and streamlined Civilian Pay processes, saving 234 manpower hours annually. She optimized Government Purchase Card and Government Travel Card (GTC) programs, recovering \$130.8K in rebates, and approved 1.2K+ vouchers totaling \$3.6M, setting new standards in fiscal efficiency.

Amidst the unexpected loss of a colleague, SSgt Boosamra-Bender selflessly assumed leadership of both Military Pay Lead and interim Financial Services Office Flight Chief responsibilities. Despite her personal grief, she prioritized her fellow Airmen, ensuring uninterrupted financial services and upholding impeccable standards.

Her commitment extends into the community. She led three blood drives, securing 69 donations and addressing regional shortages. Volunteering weekly at a local church, she helped feed hundreds; she contributed over 100 hours to neighborhood cleanups and supported a local food bank. Her selfless service cultivates a culture of compassion within her squadron and exemplifies the spirit of the citizen Airman, making her truly **ACES HIGH!**



## SrA Keyondria Davis

*35th Comptroller Squadron, Misawa Air Base, Japan*

Senior Airman Keyondria Davis, a Financial Technician with the 35th Comptroller Squadron at Misawa Air Base (AB), Japan, has excelled since enlisting in 2021. From Vicksburg, Mississippi, she began her career at Seymour Johnson AFB, North Carolina. She

streamlined 225 in-processing briefings for 1.5K members and secured \$3.6M in reimbursements. Her efforts earned the Air Combat Command's second-highest station gain ranking for 15 months. As debt management lead, she developed standard operating procedures and recovered \$1.3M through 1.6K debt collections, which established the Air Force's top debt program.

SrA Davis deployed as Force Protection Escort Team Lead with the 332d Air Expeditionary Wing. She led a 42-member section and managed 45K local nationals under a \$14M contract. Her leadership supported 2K personnel across five forward operating bases for Operation INHERENT RESOLVE. She collaborated with three law enforcement agencies to enhance munition storage, ensuring 70 bombs hit targets, and prevented 10 unauthorized entry attempts, safeguarding 77 aircraft. These efforts earned her an Achievement Medal.

Upon arrival to Misawa AB, SrA Davis overhauled the special actions section. She launched weekly briefings to inform separating and retiring members about their entitlements, reduced payment timeliness by 68%, and ensured final payments within 20 days of members' date of separation. During Noncombatant Evacuation Operation and BEVERLY SUNRISE 25-03 exercises, she led four Airmen and delivered briefings to 200 participants, boosting contingency readiness. SrA Davis's exceptional leadership and steadfast professionalism elevates Air Force standards, making her truly **ACES HIGH!**

## SUMMER ACES HIGH



## SrA Jaheem Jones

*2nd Comptroller Squadron, Barksdale Air Force Base, Louisiana*

Hailing from Richmond, Virginia, Senior Airman Jaheem Jones enlisted in the United States Air Force in 2022. After completing technical training, he distinguished himself by becoming the travel pay Subject Matter Expert for the

2nd Comptroller Squadron at Barksdale AFB. His expertise earned him selection as the Lead Defense Travel System administration supporting travel pay for 119 units across the 2nd Bomb Wing, HQ AFGSC, 8th Air Force, and 307th Bomb Wing serving over 9K personnel.

After an emergency dining facility closure, he processed 230 meal card stoppages and drove a Basic Allowance for Subsistence II approval package for SAF/FM, securing \$460K in subsistence payments for 700 Airmen. His excellent customer service propelled Barksdale to the top spot in Air Force Global Strike Command for travel processing timelines, earning his team the 2024 Comptroller Squadron (CPTS) Team of the Year award, and his selection to Senior Airman Below-the-Zone.

As he transitioned to Financial Management and Analysis, he quickly adapted amidst a 25% reduction in manpower, skillfully managing a \$6M budget. He coordinated with resource advisors to validate the FY26 execution plan enabling \$39M in budget estimates for 30 programs supporting the \$4.2B, five-year Long Range Standoff Weapon System acquisition. Outside of his official duties, he led the CPTS Morale Team and served as Treasurer for the Society of Defense Financial Managers chapter.

His outstanding performance garnered multiple accolades, including Striker of the Month, Group Volunteer of the Quarter, Group Airman of the Quarter, and 2023 CPTS Airman of the Year. SrA Jones's dedication to excellence embodies the true spirit of **ACES HIGH!**



## SSgt Guangyu Li

*6th Comptroller Squadron, MacDill Air Force Base, Florida*

Staff Sergeant Guangyu Li is a Financial Operations Supervisor assigned to the 6th Comptroller Squadron, MacDill AFB, Florida. Since enlisting in 2020, he has consistently demonstrated leadership and mission impact across multiple finance disciplines. While deployed,

he served as Deputy Disbursing Officer, managing \$1.8M in cash and two paying agents in support of the US Central Command Department of Defense Rewards Program. As cashier, he recovered \$1.1M for the U.S. Treasury, earning Unit Effectiveness Inspection Outstanding Performer and aiding his flight's selection as Air Mobility Command (AMC) Office of the Year.

SSgt Li led a four-member team disbursing \$741K during AMC's largest readiness exercise. As Wing Lead Defense Travel Administrator, he oversaw 100 Organizational Defense Travel Administrators, reviewed 6K travel claims, and ensured \$26M reached members within 48 hours. He managed 3.1K GTC accounts, resolving \$500K in delinquencies.

During Hurricane Idalia, he issued \$27K in advances to 53 families and deployed \$200K to a contingency site, then processed 3.4K vouchers paying \$1.7M. His performance earned him Wing Staff Agency's Airman of the Quarter twice.

Now leading a five-member team supporting 24K personnel across two wings and 52 mission partners, SSgt Li again mobilized for Hurricane Helene, processing 44 advances worth \$19K and managing a \$75K operation. After two hurricanes, he stepped in as Flight Non-Commissioned Officer In Charge, guiding 12 Airmen in auditing 4K vouchers and enabling \$4.5M in payments all while sustaining daily operations. He was named AMC/FM's Airman of the Second Quarter for FY24.

SSgt Li's exemplary service, leadership, and readiness truly make him **ACES HIGH!**





# PROMOTIONS & RETIREMENTS

## Promotions

### ACC

**Akaya, Ameka, Capt**  
319 CPTS/FMF – Grand Forks AFB

**Baluyut, Joshua, TSgt**  
99 CPTS/FMF – Nellis AFB

**Galloso, Gabriella, TSgt**  
366 CPTS/FMF – Mountain Home AFB

**Kamau, Esther, TSgt**  
325 CPTS/FMF – Tyndall AFB

**Kurtz, Colby, Capt**  
9 CPTS/FMA – Beale AFB

### AFSOC

**Johnson, Ian, MSgt**  
AFSOC GSU/FM

### AMC

**Jang, Wooyoung, TSgt**  
60 CPTS/FMA – Travis AFB

**Lee, Brechara, MSgt**  
22 CPTS/FMA – McConnell AFB

**MacDonald, John, MSgt**  
375 CPTS/FMF – Scott AFB

### PACAF

**Ludwigsen, Kayla, TSgt**  
35 CPTS/FMF – Misawa AB

### SAF/FM

**Labarda, Regine, MSgt**  
SAF/FMFG – JB Andrews

### SSC

**Demos, James, Capt**  
SSC/CGF – Los Angeles AFB

**Fitzpatrick, Brian, Lt Col**  
SSC/SZF – Los Angeles AFB

**Hall, Grayson, Capt**  
SSC/SNF – Los Angeles AFB

### USAFE-AFAFRICA

**Gorman, Audacity, MSgt**  
52 CPTS/QA – Spangdahlem AB

**Hinson, Lawrence, Capt**  
HQ/FMAO – Ramstein AB

**Jones, Marshall, MSgt**  
48 CPTS/FMA – RAF Lakenheath

**Tong, Luan, TSgt**  
48 CPTS/FMA – RAF Lakenheath

**Torres, Jesus, TSgt**  
701 MUNSS/RA – Spangdahlem AB

### USNORTHCOM

**Segovia-Spehar, Daneilo Arturo, Maj**  
J8 – Peterson SFB

### DRUs and FOAs

**LeGuillon, Renea, GS-13**  
AFDW/ FMB – JB Andrews

**Seo, Daniel, Maj**  
316 CPTS/FMO – JB Andrews

**Springs, Christyl, Capt**  
316 CPTS/FMB – JB Andrews

## Retirements

### ACC

**Harrell, Crystal, CMSgt**  
99 CPTS/SEL – Nellis AFB

### SAF/FM

**Rodgers, Carlos, SES**  
SAF/FM – Arlington, VA

**Greiner, Michael, Maj Gen**  
SAF/FMB – Arlington, VA

### ACC

**Caldwell, Lisa, GS-13**  
A3R – JB Langley-Eustis

**D’Andria, Joseph, SMSgt**  
9 CPTS/SEL – Beale AFB

**Guyer, Michael, GS-12**  
366 CPTS/FMA – Mountain Home AFB

**Surber, Rosanna, MSgt**  
633 CPTS/FMA – JB Langley-Eustis

### AFMC

**Anderson, Ryan, Lt Col**  
AFNWC/NCS – Hanscom AFB

**Brotzki, Thomas, NH-03**  
AFNWC/NCS – Hanscom AFB

**Morales, Augustine, GS-12**  
AFIMSC/FMA – JBSA-Lackland

### AMC

**Montgomery, Jonathan, Capt**  
FMAO – Scott AFB

### SAF/FM

**Poindexter, Pam, GS-14**  
SAF/FMI – Wright-Patterson AFB

### SSC

**Keller, Myra, NH-03**  
SSC/CGF – Los Angeles AFB

### USAFE

**Lawrence, Arkeisha, SMSgt**  
48 CPTS/FMD – RAF Lakenheath

### DRUs and FOAs

**Law, Samassa, GS-13**  
AFDW/FM – JB Andrews

**Quarles, Tomika, GS-13**  
AFDW/FMP – JB Andrews





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