

SAF-FM

AIR FORCE COMPTROLLER

We Finance the Fight

FALL 2014 - VOLUME 47, ISSUE 3

FIAR'S

Heating Up

featuring the 2014 FM Key Personnel Directory

AIR FORCE COMPTROLLER

FALL 2014 – VOLUME 47, ISSUE 3

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(Financial Management and Comptroller)

The Honorable Deborah L. James
Secretary of the Air Force

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

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THE COMPTROLLER'S CORNER

FIAR's Heating Up!

Fiscal year 2015 has finally arrived – the first year of Air Force independent public accountant audits. For the Air Force financial management community, this is our Superbowl! While the audit process involves many of our Air Force functionals, audit success will rely on our team's leadership and financial management expertise.



Our mission is to ensure every Air Force dollar is in the right place, at the right time – every time. No wheel turns on the flight line without the fiscal support of financial managers. As the Air Force continues to face challenging budget topline, your role in providing timely financial decision support is critically important to Air Force mission success. Being auditable increases our fiscal credibility with taxpayers and Congress, and also secures funding for our highest priority warfighting capabilities.

Audit readiness requires attention to detail and transparency in every aspect of our business. This is no easy feat; it requires a monumental effort and the task list can sometimes feel daunting. Just as a pro football team trains and prepares for the big game, solid preparation will be the key to a successful audit. With audit deadlines drawing near, we need to continue to focus on identifying and correcting any known material weaknesses. Identifying the punch-list of corrections and getting those areas “right” are a top priority.

As audit teams begin to arrive at Air Force bases across the country, everyone should be ready to answer questions about policies, procedures, source documentation, and controls. Similar to unit compliance inspection teams, we need to be organized and prepared to provide audit teams the necessary information to successfully complete their work. We look forward to building a credible, trusting relationship between the auditors and our financial management team. Establishing a strong relationship early-on will yield an overall positive audit experience that proves beneficial for Air Force financial management.

The FM community should be proud that the Air Force met the requirements for the Schedule of Budgetary Activity audit in September 2014, but we can't celebrate too soon. We still have an enormous amount of heavy lifting to meet our 2017 goals. Staying audit focused will require diligence, patience, and focused energy from each of you every day. Thank you for leaning forward as we move into the “Red Zone.” I'm so proud to serve with you!

All the best,

Lisa S. Disbrow
*Assistant Secretary of the Air Force
Financial Management and Comptroller*

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The One-Minute Leader's Guide A MAJCOM's Preparation

by Col Mike Greiner, Ms. Kim Fowler, and Ms. Shenita Meriwether, AMC



I remember the Altus AFB comptroller briefing Financial Improvement and Audit Readiness (FIAR) at a wing commander stand-up in the fall of 2012. And I remember my Logistics Readiness Squadron working several equipment inventory drills in support of preliminary FIAR efforts throughout the spring of 2013. But outside of this handful of engagements, as a sitting mission support group commander, FIAR was off my daily scope, not in my mission set. FIAR was a program the comptroller was working, something the folks in the Pentagon needed to worry about. Wow, was I ever wrong! After spending three years away from mainstream FM operations, this summer I found myself at the doorstep of HQ Air Mobility Command (AMC) preparing to lead the Financial Management Directorate, where in short order I was reintroduced to FIAR. Guess what ... FIAR is now in my job jar as it should have been all along, and I'm here to tell you, it needs to be in yours as well.

Here's the challenge; FIAR is important, it's one of the most critical undertakings within the DoD today. But like all FM professionals, we are trying to balance all FM tasks demanding our time and attention, while not losing sight of FIAR. With this article, my FIAR team and I hope to provide some insight into how AMC is attacking FIAR preparation. We'll keep the discussion at the operational level and offer several links where you can find detailed reference material that will prove useful in broadening your FIAR understanding.

DOD GOALS FOR FIAR

If achieving a "clean" audit of the DoD's financial statements was easy, trust me, we would have completed this effort long ago. It is not easy. The DoD is one of the most complex organizations within the federal government, and as such, the annual budget makes up 52 percent of the federal government's discretionary budget and more than 75 percent of the federal government's assets. The chief financial officer and Federal Financial Reform Act of 1990 requires all federal agencies to produce auditable financial statements, but to date, the DoD has been unable to meet this requirement. Additionally, the National Defense Authorization Act of 2010 reasserted the need for the DoD to produce fully auditable financial statements by 2017.

To meet these requirements, the DoD has established time-phased FIAR goals:

- 30 September 2014, for the General Fund Statement of Budgetary Resources (SBR)
- 30 June 2016, for existence and completeness of mission critical assets (ships, aircraft, ground vehicles, real property, operating materials and supplies, inventory, etc.)
- 30 September 2017, for all DoD financial statements

And with such an all-encompassing effort, the DoD has developed a four-wave approach to achieve FIAR goals.

to FIAR: Perspective



The Air Force is currently completing work for Wave 2, Statement of Budgetary Resources Audit Readiness, where our efforts will be evaluated by an IPA beginning sometime in early CY15 ... no, not that “IPA”... an independent public accounting firm. Much time and resources have been applied through an aggressive internal review of our processes and procedures throughout all levels of the Air Force. For those areas where deficiencies were identified, corrective action plans have been developed and implemented. It’s important to note that while the graphic above may lead you to believe that building audit readiness is a linear process, in application, it’s a much more parallel and iterative environment.



Department of Defense four-wave approach to achieve FIAR goals

WORKING OUT THE CORE

Here at AMC, our FIAR team is focused on three core principles when evaluating subordinate units, their audit readiness, and their ability to produce auditable financial statements. They include establishing and maintaining strong processes, internal/system controls, and supporting documentation.

Processes — Proper and timely recording of funds, along with monthly reconciliations. Ensure that every financial transaction meets the purpose, time, and amount rule. The objectives are to reasonably assure: 1) obligations and costs comply with applicable law; 2) assets are safeguarded against waste, loss, unauthorized use, and misappropriation; and 3) revenues and expenditures are recorded and accounted for properly so that accounts and reliable financial reports can be prepared and accountability of assets maintained.

Comptroller organizations must remember to look at all processes. Typically FIAR is associated with documents created and input by financial managers, but there are feeder organizations and processes outside of FM that must be accounted for. At the installation level, comptrollers need to cultivate and nurture a solid relationship and good communication with contracting offices, logistics units, engineers, and even medics. Do you know how processes for these organizations flow and how they affect your records? If DoD dollars are being spent, comptrollers need to ensure the right processes are in place and are being followed.

Internal/System Controls — To ensure financial data integrity, key internal controls are necessary. One such key internal control is employing proper segregation of duties related to both automated and manual business processes. Another very important part of internal controls is proper delegation of authority. Are financial managers trained and appointed to accomplish their duties? Has this delegation been accomplished per regulation, directive, or instruction?

Key Supporting Documents (KSDs) — Documentation to support individual financial transactions and accounting events must be complete with all pertinent information, properly retained, and easily accessed to support audit sample upon request. In reviewing a one-year history of FIAR reports, this is a big area of concern within AMC ... and likely other MAJCOMS, as well. Not completing documents with required info, not signing documents, and not having documents on file are the most common discrepancies discovered. Most discrepancies can be attributed to lack of training, experience, and simple attention to detail.



The One-Minute Leader's Guide to FIAR: A MAJCOM's Preparation Perspective *cont.*

YOUR ROLE IN FIAR

Yes, you do have a role in supporting Air Force efforts to navigate FIAR. Don't let my earlier vignette be your guide for how to engage with that process. And do not let your duty title, your experience level, or your organization level drive you to complacency – we need everyone doing their part and pulling on the rope in the same direction. So, where to start?

- **KNOW YOUR MISSION SET** and how other organizations play into the FIAR process (i.e., logistics and contracting). Expanding your understanding of how other functionals complement FM's roles and processes boils down to your ability to develop relationships with these folks. Don't wait until the IPA starts asking for documentation to know who is on your team.
- **DEVELOP TEST PLANS, THEN EXERCISE AND ASSESS RESULTS** – Most of these requirements will flow from higher headquarters, down to the installation. At AMC, we track results and brief as part of our metric update with the field. Ensure you're tracking results over time; it's a proven methodology to analyze whether your unit is improving or not.
- **COMMUNICATE, COMMUNICATE, COMMUNICATE – IT'S THAT IMPORTANT** If we don't communicate up, down, and across organizations, we're setting the Air Force up for failure when it comes to FIAR. Don't understand a process? Ask. Don't know if you've signed a funding document correctly? Ask. Don't know if the guidance your office distributed last week was clear to those who received it? Please call them and ask!
- **ACCURACY AND TIMELINESS MATTER** For most, you're tracking along with the need for our work to be accurate ... probably goes without saying when discussing a financial audit. But timeliness, now that may be a new twist for some. Your process may be flawless, your documentation perfect, but an inability to produce appropriate evidence of such to an IPA within a compressed timeframe will have a negative impact on the Air Force's ability to meet FIAR goals.
- **GAIN A DEEPER KNOWLEDGE OF FIAR** We've only touched the FIAR wave tops with this article, so spend some time adding FIAR knowledge to your cranium. It's required as part of your FM Certification process, so start there if you're not sure where to look. Other repositories for FIAR knowledge are:
 - http://comptroller.defense.gov/fiar/fiar_plan.aspx
 - <http://comptroller.defense.gov/fiar/fiarguidance.aspx>
 - <http://www.gao.gov/search?q=FIAR>

WRAP-UP

If you take away nothing else from this piece, take this: you are part of the team that will help lead the Air Force to FIAR success. FIAR truly is everyone's responsibility, and building the foundation for clean audit opinions start at the user level. FIAR is a journey; the work you do now, the processes you develop, the relationships you establish, are all enduring.

Our goal when writing this article was to share with you how AMC is approaching FIAR and some of the strategic discussions we're having with the FMers in the field. If we accomplished that goal, great. If you have thoughts on how to improve our FIAR preparation, even better. Share your thoughts because we want to know, your FM community wants to know. 

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Keys to FIAR Success

by Ms. Katrina Rawls and Ms. Lori Stacey, SAF/FMFA



The Air Force is making good progress and gaining momentum on its path to audit readiness. The focus of audit readiness efforts are on strengthening processes, controls, and systems that produce budgetary information and support the Air Force Statement of Budgetary Resources (SBR). The Air Force expects an audit to begin on its Schedule of Budgetary Activity (basically, a current-year-only SBR) shortly after the beginning of 2015. With the audit looming closer, some of the areas where the Air Force is making good progress and has had success are within its information technology (IT) and financial systems, Automated Time Attendance and Production System (ATAAPS) implementation, Air Force-wide Basic Allowance for Housing (BAH) recertification, implementation of additional processes and strong automated controls, revision of policies for areas with deficiencies, and establishment of an efficient audit infrastructure. Financial improvement and audit readiness is definitely heating up for the Air Force, as we make strides toward audit success.

Since financial management would not happen without IT systems, we focused significant attention on testing primary systems that feed financial data to the financial statements. The testing identified system weaknesses and corrective actions focused on seven common deficiencies identified as “deal breakers.” These deal breakers are deficiencies so pervasive they would cause an auditor to be unable to rely on the data coming from the system. For example, a common deficiency is called segregation of duties. It’s imperative in a financial system that there is separation between those who can enter data, change data, and approve transactions. The good news is that, while many of our financial systems had deal breaker deficiencies, the progress to get them corrected is great. Most deal breaker corrective actions should be completed before the audit starts. By focusing on strengthening the automated IT processes and controls within these systems, we are limiting human error and forcing standardized financial business processes and data.

Another resounding success is the implementation of the time and attendance system, ATAAPS. During civilian pay testing, the common and repetitive deficiency was in supporting documentation for payroll transactions, such as leave. ATAAPS automates that documentation and stores it, which provides a central point of validation for supporting our financial transactions and decreases the need for hard-copy storage space. In addition, these capabilities produce additional efficiencies by allowing us to quickly provide evidential matter to an auditor for financial data validation and reconciliation. Keep in mind that ATAAPS does not, however, maintain copies of DD 577s, APPOINTMENT/TERMINATION RECORD - AUTHORIZED SIGNATURE – commonly called “signature cards,” for authorized payroll certifiers. So, make sure that you have your DD 577 up-to-date and are able to produce it if one of your employees comes up in the auditor’s sample.

Were you affected by the Air Force-wide BAH recertification? If so, you were part of one of our audit readiness success stories. If you weren’t, you may not realize that since March of this year, every airman drawing BAH at the “with dependent” rate was required to provide supporting documentation for that entitlement. That means, even if an airman was married for more than 20 years, he/she had to bring a copy of his/her marriage certificate in to have their BAH recertified. During an audit on military pay, the Air Force could not produce the support for nearly 50 percent of those drawing BAH – now the support for the BAH entitlement will be maintained as part of the Automated Records Management System (ARMS) and will be readily available to produce for the auditor! Another audit readiness success! ➔

Keys to FIAR Success *cont.*

During audit readiness testing, deficiencies were identified that we've been able to correct by implementing revised policies or enforcing existing policies that were not being followed. Several business rules and guidance have been updated and implemented to address delegation of authority for approval of financial transactions, and documentation retention to support the creation of financial events and reconciliations. Although ensuring the proper documentation accounting for all expenditures in a very large budget may be cumbersome to always achieve and maintain, it is essential for audit readiness. This means that we all need to be cognizant of doing our jobs, doing them right, and maintaining the requisite documentation to support that we did our job!

So, what does being cognizant of doing our jobs actually mean? First and foremost, it means following the processes as they were intended and NOT taking shortcuts. Everyone in the Air Force is faced with personnel and budget cuts, but when it comes to audit readiness, we cannot afford to use that as an excuse for not doing our jobs correctly. For example, if you're responsible for performing a financial reconciliation, be sure you document the actions you took; date and initial the reconciliation; get your supervisors signature, if required; and maintain evidence of your documentation. Remember, when it comes to auditors, if we can't show documentation that something was done, to them it wasn't done. Another example of something we all need to do is to check when we last signed our DD 2875s for access to the systems we use on a daily basis. Were they signed within the last year? If not, check with the system owner to find out when he/she will be re-verifying users and provide them an updated 2875. You can do the same for any DD 577s that you've completed to authorize you as a funds certifier or approving official. The DD 577s granting you those types of authorities should be updated every year. Don't wait to be asked for it – take it upon yourself to ensure it is updated as needed – be proactive for audit readiness! If you're still wondering what else you can do to help the Air Force as we head to this audit, make sure that you properly code any transactions you input to our systems. For example, if you're entering data on a transaction and you have a trading partner code, be sure you enter it – don't skip it because it isn't a required field. These codes will help the Air Force be able to eliminate processing unsupported journal vouchers. The codes provide the support the Air Force needs to support those vouchers. The bottom-line message is – do your job right, the first time, every time, and you will be assisting the audit readiness effort.

In addition, the Air Force has made a concerted effort to implement an audit infrastructure strategy, which is to implement an internal Air Force support structure and process for the SBA audit. This strategy includes: properly informing and training Air Force personnel supporting audit readiness and examinations; establishing and enforcing communication protocols for providing clear and concise information to the auditors; implementing a sound process for responding to audit requests; and focusing on the day-to-day sustainment of performing our financial business processes in the proper manner and in accordance with established guidance and controls. The Air Force has taken a "FIAR leaves no airmen behind" approach, which means the Service is focused on equipping the base-level airmen in the comptroller shops with desk guides and checklists for performing their day-to-day operations to ensure continuity of operations and that adherence to guidance is not cumbersome. Further, the Air Force has established an audit response process that leverages Microsoft SharePoint technology, allowing direct response, traceability, and transparency for responding to audit requests during examination.

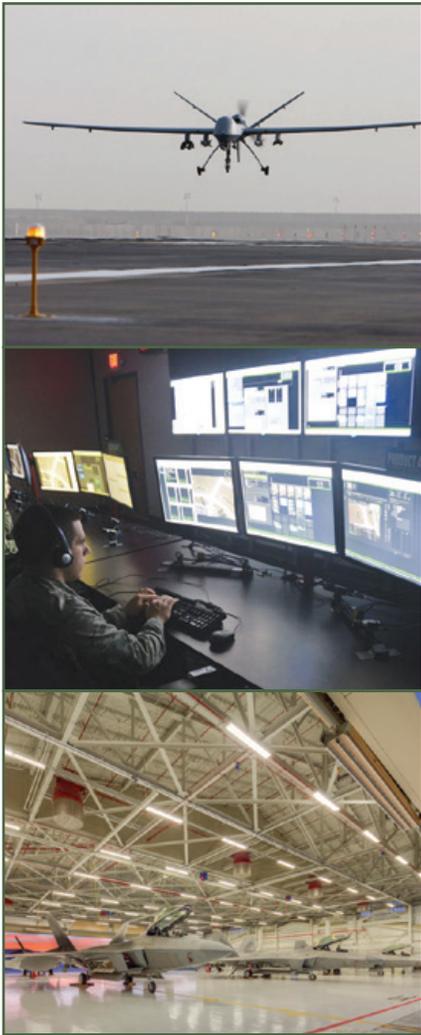
Secretary of the Air Force Deborah James outlined in her May 2014 memo that she was committed to meeting the requirements of audit readiness, and that the requirements are critical to maintaining the trust and confidence of Congress and the American people. The path to audit readiness has support from the very top and cuts across all organizations. We all must become an audit readiness success story! But you may want to hang on – the ride could get wild once the actual audit begins on the Air Force Schedule of Budgetary Activity! As FIAR continues to "heat up," the Air Force is committed to demonstrating auditability and traceability of the funding that provides support for our mission to Fly, Fight, and Win! 

About the Author

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Existence and Completeness of Mission Critical Assets

by Mr. Eugene Collins,
AF/A4L



The Air Force continues to make significant progress toward asserting to the existence and completeness (E&C) of mission critical assets. The Air Force reported approximately \$186.7 billion of inventory/operating materials and supplies (OM&S) and property, plant, and equipment on our FY14 balance sheet. Establishing the E&C of mission critical assets demonstrates to Congress and the American taxpayers that the property entrusted to us is well managed. The benefits to the Air Force include:

- Stronger internal controls over assets which will help prevent fraud, waste, and abuse
- Improved supply chain management, which will help ensure that items required by the warfighter are available when needed
- Improved ability to acquire, maintain, and retire property, plant, and equipment in a timely manner
- Better quality and more timely management information for the decision maker

Adhering to Office of the Secretary of Defense (OSD) Financial Improvement and Audit Readiness (FIAR) guidelines can help logisticians in the field manage inventories, and track condition and status to ensure that the proper equipment and quantity is delivered to the warfighter at the right time. FIAR standards require logisticians to conduct physical inventory counts and produce supporting documentation that will withstand audit scrutiny. Thorough physical inventory counts are critical controls to effective inventory management. Implementing effective internal controls, such as segregation of duties and physical controls (guards/locked doors/fences), will safeguard acquisitions, disposals, and transfers, and lend credibility that assets are accurately recorded in the Accountable Property System of Record (APSR). By adhering to the Federal Information Systems Control Audit Manual (FISCAM) standards, logisticians can ensure that APSRs employ proper systems controls. Reliable APSRs will not only assist logisticians to manage inventory, but also demonstrate to auditors that systems accurately report all assets. More importantly, these records demonstrate that we are managing our business processes effectively.

One of the greatest challenges facing Air Force logisticians is managing Air Force-owned assets (property, plant, and equipment and OM&S) in the physical possession of contractors. By employing sound business processes that record government-owned property in the appropriate APSR, logisticians ensure that contractors have the proper equipment and supplies to fulfill the contracted requirements, while eliminating acquisition of excess government property. The records, in turn, help to decrease overall operational and sustainment cost for maintaining Air Force mission readiness.

In 2011, we asserted to the E&C of aircraft, satellites, intercontinental ballistic missiles, cruise missiles, and aerial targets/drones. The value of these assets is approximately \$86 billion, which is 41 percent of Air Force mission critical assets and 14 percent of DoD mission critical assets. The DoD Inspector General (DoDIG) issued an unqualified examination opinion on these assertions. In January 2013, the DoDIG issued a qualified opinion on our spare engines assertion and an unqualified opinion on the uninstalled missile motors E&C assertion. We are working to sustain the unqualified opinions and to correct all deficiencies the DoDIG noted during the spare engines examination. 

Existence and Completeness of Mission Critical Assets *cont.*

We recently asserted to the E&C of Air Force-possessed munitions. The Air Force has title to approximately 740 million separate munitions assets collectively valued at \$24.7 billion. The Army, as the DoD single manager of conventional munitions, purchases 90 percent of Air Force munitions. Retail and wholesale munitions are located at 272 DoD Activity Address Codes worldwide including Air Force bases, Army depots, Navy depots, Defense Logistics Agency depots, and contractor locations. The Air Force has two types of munitions, conventional munitions and tactical missiles. Of these, retail munitions are managed by the Air Force through the Combat Ammunition System (CAS), which is a base-level system used to manage munitions logistics. We performed testing at five Air Force bases to ensure that munitions in the storage facilities were properly recorded in CAS and that munitions recorded in CAS existed in the proper storage location. Test results indicated we have sound controls over munitions and our inventory processes are highly effective. The munition squadrons perform a 300 percent inventory each fiscal year. Our audit readiness testing was performed at Seymour Johnson AFB, Joint Base Andrews, Al Udeid AB, Hill AFB, and Lackland AFB.



Seymour Johnson hosts a wing of F-15s and an Air Force Reserve wing, allowing us hands-on assessment of critical warfighter assets. Our test sample at Seymour Johnson included bombs and missiles. Our test also included Joint Base Andrews where an Air National Guard Wing is housed and provides significant representation from the Guard in our testing samples. Lackland is our largest Air Force CONUS munitions stockpile and test results were flawless for existence and completeness. We also conducted remote testing at Al Udeid AB in Qatar. Al Udeid possesses the largest munitions stockpile at an Air Force base. Testing at Hill gave us the opportunity to work with the Global Ammunition Control Point staff. Hill AFB has one of the largest munitions operations, and we also observed Tooele Army Depot which contains approximately 20 percent of all Air Force munitions which is, by far, the largest stockpile of Air Force-owned munitions. Munitions personnel are top-notch and dedicated to Air Force core values as demonstrated by test results.

To complete the remaining mission critical assets E&C assertions, we have ten more asset areas to test, including real property, general equipment, and OM&S. We completed internal control and key document testing for real property, OM&S-base possessed, and general equipment during September 2014. The testing results brought about many corrective action plans and improved processes. Real property presents a good news story since the variance between the balance recorded in the Air Force Real Property system and the amount reported in the financial statements from FY13 to FY14 decreased by 78 percent. The number of buildings reported in the ASPR increased by 2,674 during the same time period. Real property managers are better able to manage the Air Force's \$36.6 billion real property portfolio because assets are more accurately reported.

The OM&S-base possessed team is compiling corrective actions based upon results of testing. Corrective action plans call for "blind inventory counts," which are inventory counts where the system does not provide the quantity number on the count sheet. Current inventories are conducted using a book-to-floor technique. However, the Air Force is looking to add a floor-to-book process to ensure assets are not underreported. Also, plans are underway to improve the logistics reconciliation between physical counts and system-generated quantity count sheets. These improved inventory methods will give us greater assurance that the value of OM&S reported on the balance sheet is accurate.

Testing will continue in remaining areas and is scheduled to be complete by June 30, 2016. Many challenges remain including establishing accountability for government-owned property in the possession of contractors and reconciling accountability to the balance sheet from the APSRs. However, the FM community is working closely with the logistics community to overcome these challenges and assert to the E&C of all mission critical assets. 

About the Author

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Why Audit Readiness is Important: A Functional Perspective

by Ms. Michelle LoweSolis, AF/A1X

The Department of Defense (DoD) is responsible for more than half of the federal government's discretionary spending. However, unfortunately, DoD is one of the few federal agencies that cannot accurately account for its spending, and is a primary reason that an opinion can't be rendered on the financial statements of the federal government. As DoD employees and as taxpayers, we should be motivated to correct this problem. And, in this time of reduced resources, we need to ensure that every dollar counts toward the security and defense of our nation in these continually turbulent times.

The Air Force has launched a full-scale effort to get audit ready by FY15. Beginning this fiscal year, an independent public accounting firm will audit the Air Force to assess whether we have any material or significant weaknesses in our processes related to tracking budget dollars. You may be asking yourself, "Isn't this Finance's responsibility? What does this have to do with me?" In the A1 community, it's absolutely our responsibility because it's our processes that drive the expenditure of military and civilian pay dollars. And military and civilian pay account for about 40 percent of the Air Force's annual budget. That's right, almost 40 cents out of every Air Force dollar goes toward military and civilian pay. We're responsible for a significant portion of the budget, and the Air Force can't achieve a clean audit without the support of the personnel and pay communities.



So what must the A1 community and management do to ensure the Air Force is audit ready? There are three main areas of focus:

Ensure only authorized users are able to transact personnel and pay business: Whether it's the ability to input time and attendance data into the Automated Time, Attendance & Production System (ATAAPS) or access the Military Personnel Data System (MilPDS) or the Defense Civilian Personnel Data System (DCPDS), there needs to be a process in place to regularly ensure that only active timekeepers or authorized system users have the ability to input personnel and pay transactions for military and civilian Airmen. We need to ensure regular validation of system users and deactivate the user accounts of anyone who has left Air Force service or moved to a non-pay-transacting position. And, commanders and managers must regularly review and recertify authorized timekeepers and document recertifications in writing. Bottom line, there are only certain individuals who are authorized to transact pay-impacting actions; they should be recertified regularly.

Document and ensure easy retrieval of the documentation that supports the pay decision: Ensure you maintain the documentation that supports the pay action in an approved location that's easily accessible by knowledgeable personnel and pay specialists. Staffing specialists need to document and file how they calculated annual salary for individual civilians. During an audit, any knowledgeable personnel specialist must be able to easily access the file to prove how pay was calculated. For military airmen, we're revalidating Basic Allowance for Housing (BAH) because of a deficiency identified by the Air Force Audit Agency. Over the years, the documentation that was used to validate the existence of dependents—and authorize a higher BAH—was filed at 80 bases with no easy way to retrieve it for an individual airman. As a result, we've been 

Why Audit Readiness is Important: A Functional Perspective *cont.*

recapturing the information with plans to store this documentation in the military personnel folder in the Automated Record Management System (ARMS). This is a shift in how we do business. It's not enough to accurately calculate or determine pay; the supporting documentation must be accessible during an audit. Typical turn-time in an audit is 24 to 48 hours.

Internal controls to ensure accurate pay:

Internal controls are broadly defined as processes designed to provide reasonable assurance regarding the achievement of effective and efficient operations, reliable financial reports, and compliance with laws, regulations, and policies. For military and civilian pay, internal controls can be simply defined as 'checks and balances.' Having proper procedures in place protects the Air Force by reducing the risk of fraud and eliminating errors.

Inadequate segregation of duties in the personnel and pay process is a common audit finding. Time sheets or timecards should be signed by the employee, then reviewed, approved, and signed by a supervisor. Time off or unpaid absences should be reflected on the appropriate time sheet and overtime should be approved before the fact. In addition, employees should not have access to their time sheet once a supervisor has approved and signed it.

As part of the personnel process, the staffing specialist who inputs the pay transaction should ensure the action has been authorized by management, as applicable. In addition, there should be checks and balances in the process to ensure that pay-affecting actions are input accurately. Reconciliation is a great example of an internal control that helps ensure the accuracy and completeness of transactions by detecting errors. Reconciliation provides reasonable assurance that we are paying our Airmen accurately. And, it helps target the root causes of differences and allows for corrective actions.

Audit readiness is not only about doing our jobs well; it's about being able to provide the source documents and identify the internal controls to prove that the right people were paid accurately and on time. The FY15 audit is right around the corner, and it's unlikely that we'll get a clean audit the first time out. But we will have lessons learned, procedures to document, and IT systems to update for the FY16 and follow-on audits. This is not a one-time event; it's a new way of doing business. The goal is for the Air Force and the DoD is to produce a sound financial statement, but more importantly, to ensure the proper processes and procedures are in place to help the Air Force maximize every dollar toward executing our global national security mission. 



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What Will Happen When the Auditors Arrive?

by Ms. Lori Stacey, SAF/FMFA



As the Air Force heads into its first ever Schedule of Budgetary Activity (SBA) audit, you may be wondering exactly how this financial statement audit will differ from the audits we see performed by the Air Force Audit Agency (AFAA), Department of Defense Inspector General (DoDIG), or the Government Accountability Office (GAO). Actually, the audit itself will be performed in much the same way as all the other audits you may have experienced, but will follow the methodology presented in the GAO Financial Audit Manual (FAM). The big difference in this audit will be how we need to respond to the auditors. We will only have a very limited time to turn sample requests around and, unlike our government auditors, the outside auditors will not wait for weeks for us to get them the documentation they need. The FAM methodology contains four distinct audit phases that the financial auditors will follow: planning, internal control (IC), testing, and reporting.

As it makes sense to do, the auditors will start in the planning phase. Good planning is critical to the success of the audit. The first step the auditors will take is to obtain an understanding of the Air Force in order to develop effective and efficient ways to collect the evidence necessary to report on the SBA, Air Force, ICs, and our compliance with laws and regulations. The easiest way to think of planning is that it is the time for the auditors to learn the Air Force and get smart on how we do business. This will enable them to perform preliminary analytical procedures to determine materiality, identify significant accounts, risk factors, and plan locations to visit. One of the most important aspects of the auditors' planning is their consideration of the effect the Air Force's information technology (IT) has on controls and risks so they can assess whether IT-related controls are adequately designed and likely to be effective to produce reliable data. As with all phases, this phase is not complete until the results are documented. Once planning is complete, the auditors will move onto the IC phase. ➡

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In the IC phase, the auditors will consider the Air Force's ICs relevant to the preparation and fair presentation of the SBA in order to determine the nature, timing, and extent of substantive audit procedures. To make this determination, the auditors will obtain an understanding of Air Force IC policies and procedures and assess the relevant level of control risk for significant Air Force transactions and account balances. One of the ways the auditors will gain this understanding is to perform walkthroughs at various Air Force sites. You may see them at your base as they try to gain an understanding of our controls and processes. If you have the opportunity to deal with the auditors, remember to answer the questions they ask truthfully, but don't volunteer additional information. This is not the time to "spill your guts" about a process you don't like! Additionally, the auditors will perform tests of IT general controls to determine the reliability of our systems. One of the primary outcomes of the IC phase is the auditors' determination of how much substantive testing they will need to do. If controls are in place and operating effectively, sample sizes for testing will be smaller. If ICs are not in place or operating effectively, then testing will be pervasive.



Following IC is the testing phase – the phase where much of the evidence the auditors need to support their opinion on our SBA will be gathered. It is during the testing phase that the Air Force enterprise will be stretched to the limit, responding to auditor requests for documentation and data. Auditors use the testing phase to gather sufficient evidence to report on whether the Air Force SBA and related notes are fairly stated in all material respects in accordance with Generally Accepted Accounting Principles (GAAP). The auditors will more than likely use sampling techniques to determine how many samples they need to review to support their conclusions. It is said that if our ICs are unreliable, the sampling will be significantly greater.

Once all the evidence is gathered and testing is complete, the auditors will write their report to Air Force management during the reporting phase. For the Air Force SBA audit, the auditors will report their opinion on whether the SBA is fairly stated, in all material respects, in accordance with GAAP. In addition, they will report on their consideration of our ICs over financial reporting; tests of the design and effectiveness of our ICs; financial management systems' compliance; compliance with laws and regulations; and other information. The best opinion the auditors could give the Air Force is an "unmodified" opinion (often called a "clean" opinion) which would mean that our SBA is fairly stated in all material aspects. It is rare for a first-time audit to receive an unmodified opinion, and more than likely the Air Force will receive either a modified opinion – qualified if our misstatements are not pervasive or adverse if misstatements are material AND pervasive. If the auditors are unable to obtain sufficient, appropriate audit evidence, depending on the materiality, they could issue a disclaimer that effectively says they can't form an opinion on our SBA.

So what does all of this mean to you? Keep working toward improving any controls you can and do your job right, every time – we all need to work together to help the Air Force receive that unmodified opinion! 

About the Author

Ms. Lori Stacey is the Air Force Audit Readiness Director, Office of the Assistant Secretary of the Air Force for Financial Management and Comptroller.

A Higher Call: An Incredible True Story of Combat and Chivalry in the War-Torn Skies of World War II

by Mr. Adam Makos with Mr. Larry Alexander

REVIEWED BY SSGT JUSTIN J. LIMOS

A HIGHER CALL is a riveting story of two World War II pilots who find themselves in the most unusual circumstance, asking the question, “Can good men be found on both sides of a bad war?” One pilot, Charles Brown, is an American whose B-17 bomber took several shots to its radiator and is quickly losing elevation. The other, Franz Stigler, is eager to shoot down another enemy plane to prove himself as a seasoned German Fw-109 fighter pilot. Instead of taking down what would have been an easy target, a switch flipped in Stigler’s mind when he saw the already hit American in the skies that day. The events that transpired became one of the most remarkable encounters shared between two enemies in WWII history.

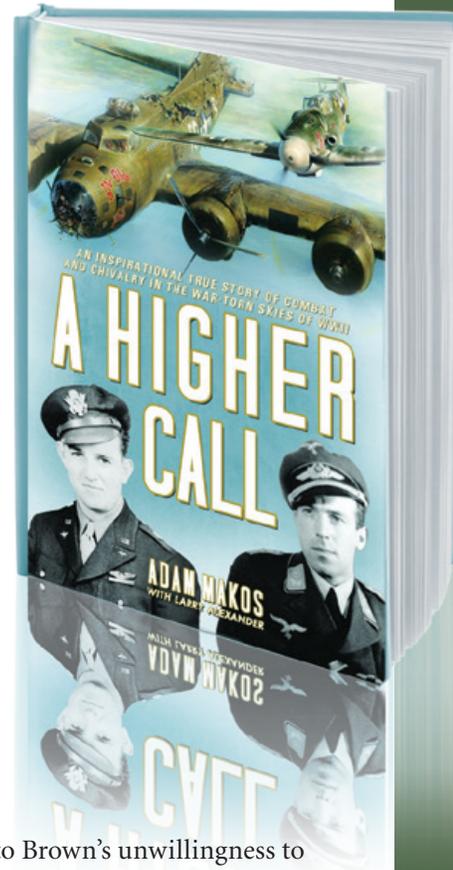
The story chronicles the lives and careers of both Franz Stigler and Charles Brown before and after that cold day shortly before Christmas in December 1943. Stigler and Brown’s encounter is a remarkable story that was almost never written about or published, let alone even told. For nearly forty years, both men were forced not to speak of the incident. Stigler lived in fear of charges for treason against Germany, and Charles was sworn to secrecy as the occurrence was classified as “top secret.” In addition to Brown’s silence, one of the book’s authors, Adam Makos, nearly did not get the full story due to Brown’s unwillingness to give any interviews until Makos first met with and received Stigler’s side of the story. At first, this created an internal struggle for the author because he had been brought up to believe that anyone who had fought for either Germany or Japan in WWII was the enemy – and he didn’t have much interest in writing from the enemy’s point of view. However, his determination to tell the stories of American WWII veterans, whose numbers seem to be fading with time, led Makos to find Stigler to learn his side of the story.

The novel focuses on two human factors: compassion and brotherhood. The encounter between the two pilots is one that highlights how an act of mercy can create an unshakable bond – even between enemies. Seldom do we get to hear both sides of the same story, and even less seldom do we get the chance to take a glimpse into the lives of two people fighting for opposite sides of the same war. Normally, novels about war have “good guys” and “bad guys,” but in this story neither of the main characters is painted as a villain. Instead, both Brown and Stigler are portrayed as heroes. Both men had strong brotherhoods – “wingmanship” – within their respective units, which allowed them to face the hardships of war head on.

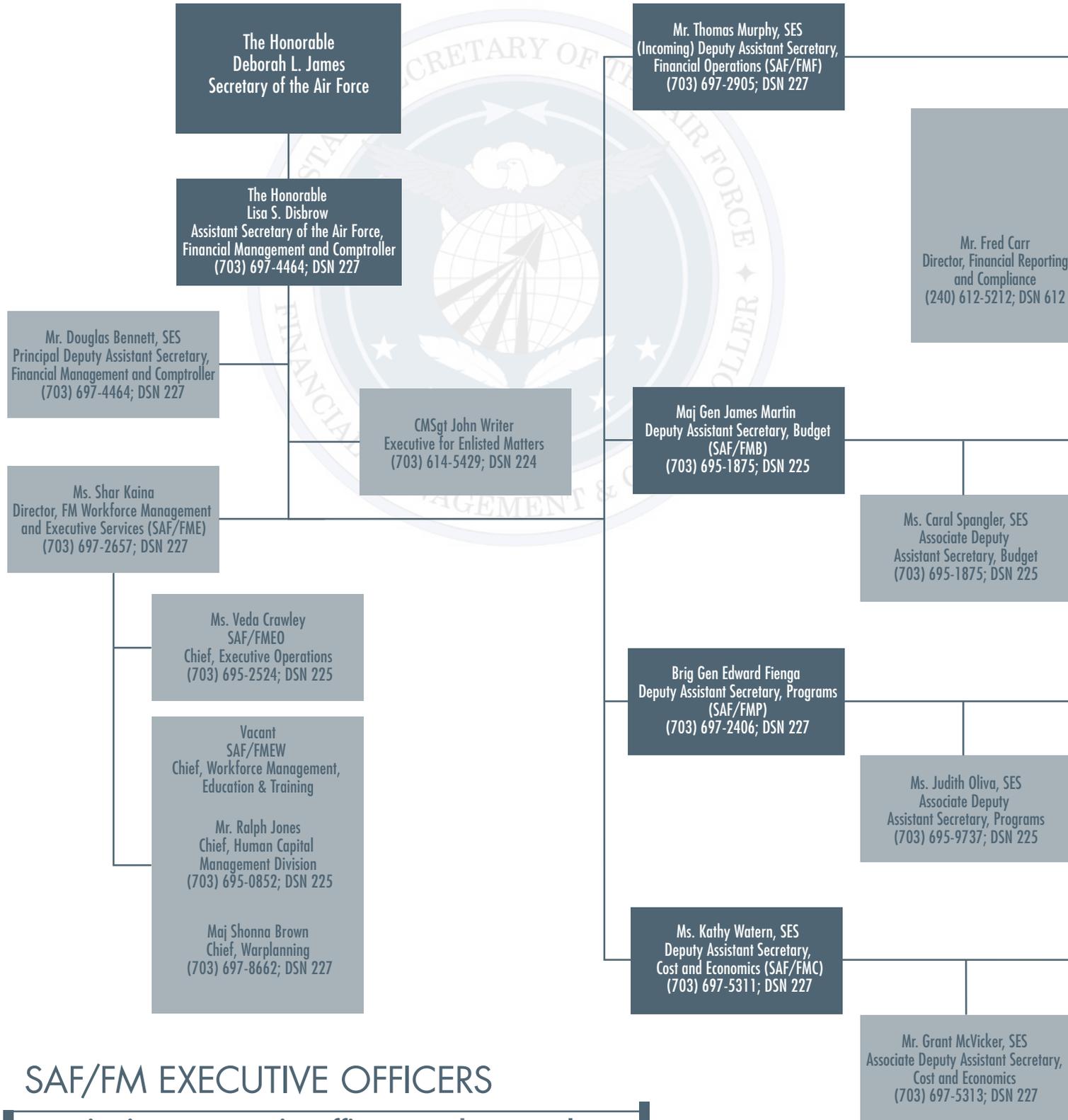
So, in answer to the question, “Can good men be found on both sides of a bad war?,” I think after reading the novel, you’ll find the answer is definitely, “Yes,” and learn how a single act of compassion can lead to a life-long bond between two enemies. 

About the Author

SSgt Justin J. Limos is a financial analyst with the 633 Comptroller Squadron at Joint Base Langley-Eustis, VA.



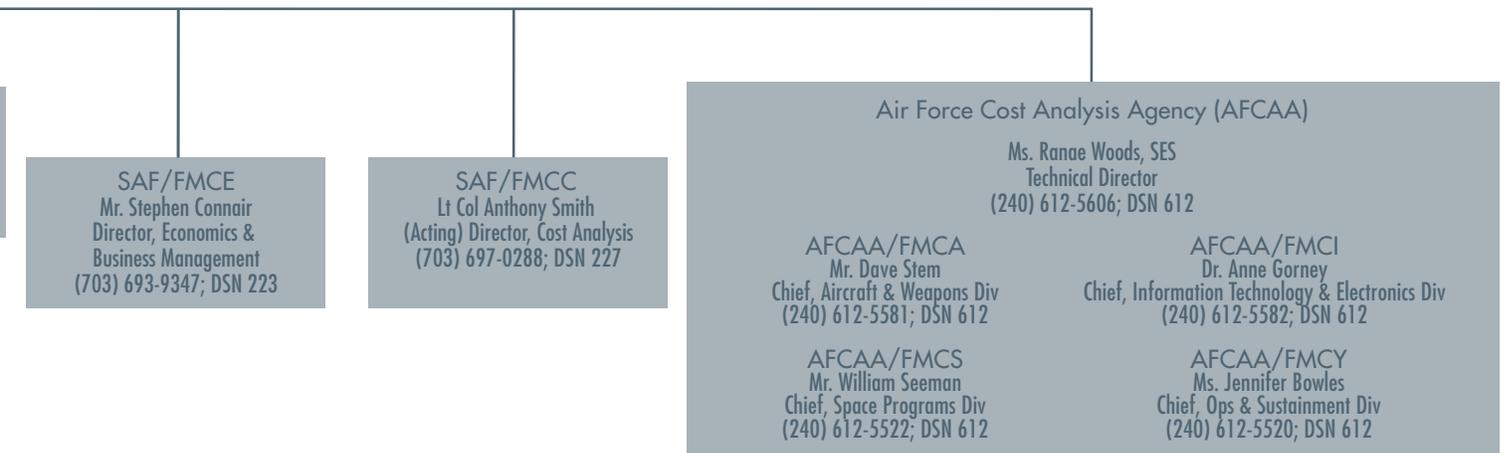
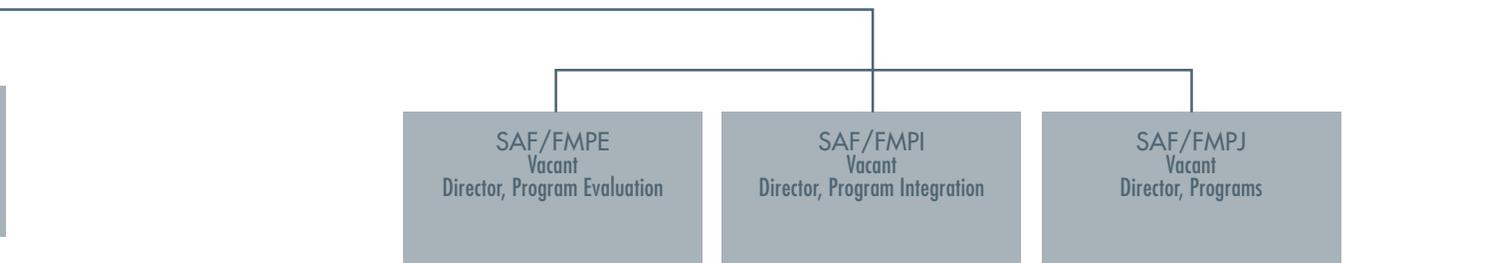
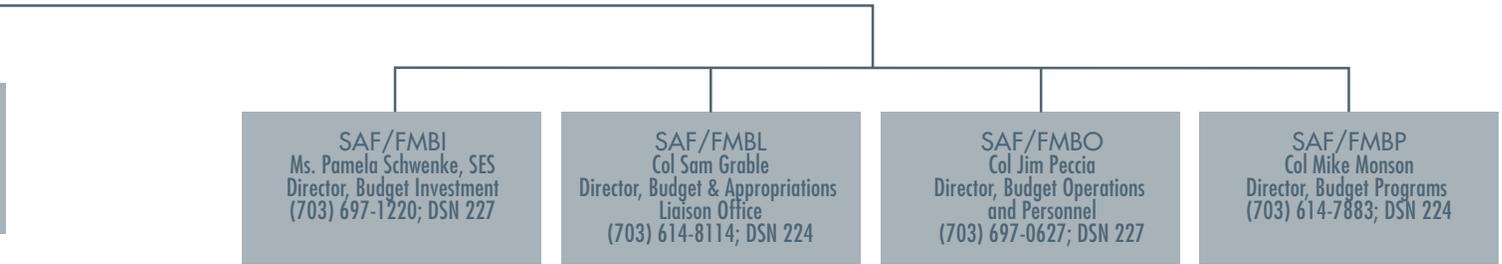
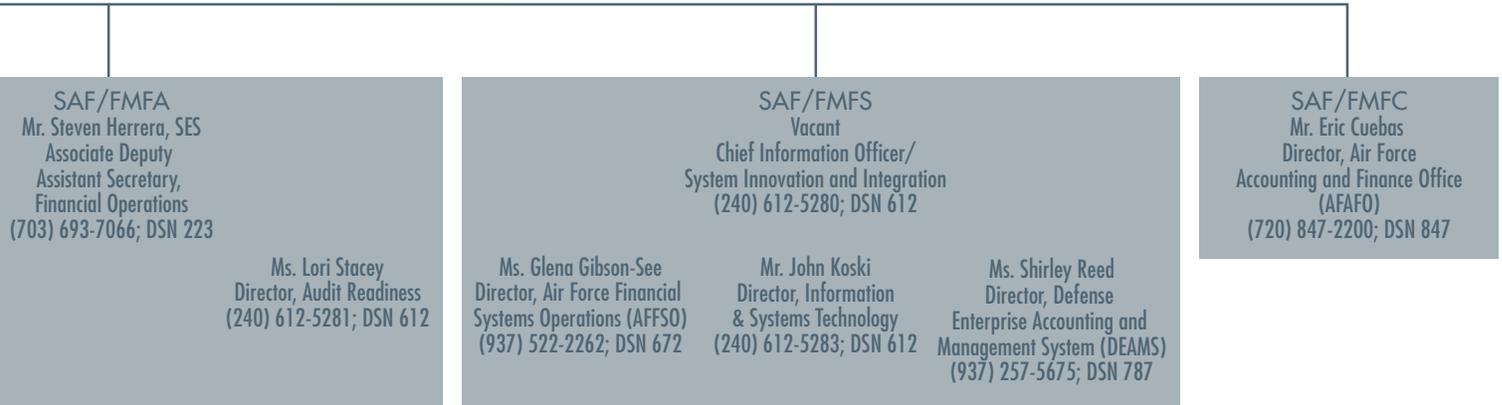
AIR FORCE FINANCIAL MANAGEMENT



SAF/FM EXECUTIVE OFFICERS

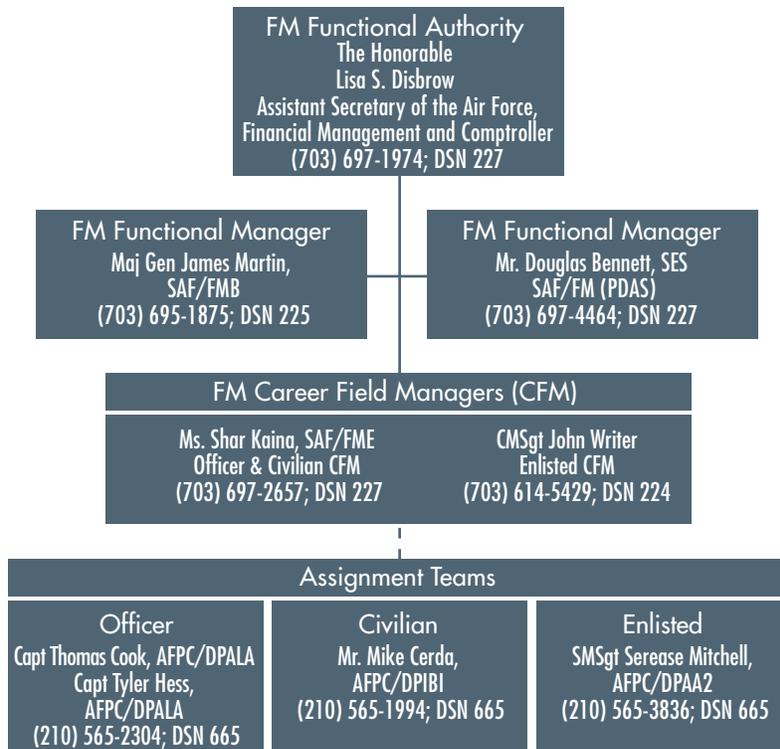
organization	executive officer	phone number
SAF/FM	Lt Col Brian Kehl	(703) 695-0829; DSN 225
SAF/FMB	Lt Col Monroe Neal	(703) 695-1876; DSN 225
SAF/FMC	Lt Col Tony Kimbrough	(703) 697-5312; DSN 227
SAF/FMF	Maj Martin Philogene	(703) 614-4180; DSN 224
SAF/FMP	Vacant	

SAF/FM leadership



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Mr. Don Brown; Career Field Admin	(210) 565-1821; DSN 665
Ms Patricia Fincke; Career Field Admin	(210) 565-1792; DSN 665
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Program Director GCA
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AFIT

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Ms. Ashley Franklin, Course Support	(334) 953-6656; DSN 493

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MSgt LeQuary Farmer, NCOIC/CDC Writer	(228) 377-7338; DSN 597
Mr. Michael Lorenz, Instructor Supervisor	(228) 377-7476; DSN 597
TSgt Brandy Cotton, Instructor Supervisor	(228) 377-7603; DSN 597

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Mr. Edilberto Ramirez	(228) 377-7599; DSN 597
Mr. Alan Campbell	(228) 377-7666; DSN 597
Vacant, Instructor	

Enlisted Course Instructors

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TSgt April Barnard	(228) 377-7669; DSN 597
TSgt Christopher Quattlebaum	(228) 377-7668; DSN 597
TSgt Ahren Pagaduan	(228) 377-7643; DSN 597
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SSgt Steven Colletta	(228) 377-7680; DSN 597
SSgt Garrett Lethco	(228) 377-7657; DSN 597
SSgt Daniel Wong	(228) 377-7664; DSN 597
SSgt Ryan Taylor	(228) 377-7603; DSN 597
SSgt Andrew Willis	(228) 377-7645; DSN 597
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Mr. Jeffrey Cartier	(228) 377-7675; DSN 597
Mr. Chester Sims	(228) 377-7658; DSN 597
Mr. Jason Strickland	(228) 377-7499; DSN 597

FM KEY PERSONNEL by Organization

organization	comptroller	phone number	fax number	financial analysis
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Air Combat Command (ACC)

HQ ACC, JB Langley-Eustis

1 AF, Tyndall AFB
 4 CPTS, Seymour Johnson AFB
 7 CPTS, Dyess AFB
 9 AF, Shaw AFB
 9 CPTS, Beale AFB
 12 AF, Davis-Monthan AFB
 20 CPTS, Shaw AFB
 23 CPTS, Moody AFB
 25 AF, Lackland AFB
 28 CPTS, Ellsworth AFB
 49 CPTS, Holloman AFB
 53 WG, Eglin AFB
 55 CPTS, Offutt AFB
 93 AGOW, Moody AFB
 99 CPTS, Nellis AFB
 325 CPTS, Tyndall AFB
 355 CPTS, Davis-Monthan AFB
 366 CPTS, Mountain Home AFB
 379 ECPTS, Al Udeid Air Base
 388 FW, Hill AFB
 461 ACW, Robins AFB
 505 CCW, Hurlburt Field
 552 ACW, Tinker AFB
 633 CPTS, JB Langley-Eustis
 USAFCENT, Shaw AFB

Col JR Weilacher (FM)**Ms. Pamela Condino (FM-1)**

Mr. David Kostic
 Maj Michael Haire
 Maj Brant Clark
 Mr. Everett Perkins
 Maj Jack Dickenson
 Mr. Joseph Cardea
 Lt Col Jorge Jimenez
 Lt Col Nyree Lensch
 Ms. Jeanette Moore
 Maj Garry Elliott
 Lt Col Emil Gawaran
 Capt Jerry de Jesus
 Lt Col Kile Dreher
 1st Lt Nicholas Gumley
 Maj William Sullivan
 Maj Timothy Fast
 Maj Gerald Stevenson III
 Lt Col Dave Stephens
 Maj Edith Coon
 Ms. Deanna Keller
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 Maj Ryan Harris
 Ms. Daria Crane
 Lt Col Ericka Farmer-Hill
 Lt Col Thomas Brown

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 (803) 895-2529; DSN 965
 (530) 634-2225; DSN 368
 (520) 228-6405; DSN 228
 (803) 895-1549; DSN 965
 (229) 257-3215; DSN 460
 (210) 977-2866; DSN 969
 (605) 385-1499; DSN 675
 (575) 572-5107; DSN 572
 (850) 882-5451; DSN 872
 (402) 294-2022; DSN 271
 (229) 257-6940; DSN 460
 (702) 652-2593; DSN 682
 (850) 283-3265; DSN 523
 (520) 228-5801; DSN 228
 (208) 828-2294; DSN 728
 DSN 318-437-8701
 (801) 775-6938; DSN 775
 (478) 201-1228; DSN 241
 (850) 884-9036; DSN 579
 (405) 734-1611; DSN 884
 (757) 764-2273; DSN 574
 (803) 895-6890; DSN 965

(850) 283-4901; DSN 523
 (919) 722-8160; DSN 722
 (325) 696-4053; DSN 461
 (803) 895-4573; DSN 965
 (530) 634-2222; DSN 368
 (520) 228-7219; DSN 228
 (803) 895-1550; DSN 965
 (229) 257-3440; DSN 460
 None
 (605) 385-6670; DSN 675
 (575) 572-7272; DSN 572
 (850) 882-4566; DSN 882
 (402) 294-9775; DSN 271
 None
 (702) 652-2515; DSN 682
 (850) 283-8251; DSN 523
 (520) 228-4159; DSN 228
 (208) 828-2499; DSN 728
 (801) 775-3453; DSN 775
 (478) 201-1212; DSN 241
 (850) 884-9082; DSN 579
 (405) 734-3011; DSN 884
 (757) 764-2810; DSN 574
 (803) 895-6873; DSN 965

Col Dwayne LaHaye

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 Ms. Varda Giordano
 Ms. Karen Mickelson
 Ms. Deborah Becchetti
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 Mr. Brad Urban
 Ms. Barbara Kane
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 Ms. Deborah Clamp
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 Mr. Victor Rountree
 MSgt Greg Hasecuster
 Capt Steven Peterson
 Lt Ariel Roca
 1st Lt Mike Kazakoff
 1st Lt Michael Brown
 Rotating
 Ms. Marie Woodburn
 Mr. Gregory Boggs
 Mr. Laurence Clark
 Ms. Carolyn Hamilton
 Capt Paul Gensic
 Capt Puanani Sigafos



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 14 CPTS, Columbus AFB
 17 CPTS, Goodfellow AFB
 42 CPTS, Maxwell AFB
 47 CPTS, Laughlin AFB
 56 CPTS, Luke AFB
 71 CPTS, Vance AFB
 81 CPTS, Keesler AFB
 82 CPTS, Sheppard AFB
 97 CPTS, Altus AFB
 502 ABW, JB San Antonio-Fort Sam Houston
 502 CPTS, JB San Antonio-Fort Sam Houston
 802 CPTS, JB San Antonio-Lackland
 902 CPTS, JB San Antonio-Randolph

Col Rich Fogg (FM)**Lt Col Burke Beaumont (FM-1)**

Ms. Gayle Mead
 Maj Leria Diaz
 Maj Brian Vance
 Maj Lacresha Merkle
 Maj Jeffrey Garner
 Maj Scott Smith
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 Maj Jayson Cabell
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 Maj Kurt Schmidbauer
 Lt Col Steven Strain
 Mr. Vaughn Caudill (CD)
 Lt Col Steven Strain
 Lt Col Steven Strain
 Lt Col Steven Strain
 Lt Col Steven Strain

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 (623) 856-7007; DSN 896
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 (580) 481-6956; DSN 866
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 (210) 808-7552; DSN 420
 (210) 221-5760; DSN 471
 (210) 221-5760; DSN 471
 (210) 221-5760; DSN 471

(210) 652-2938; DSN 487 (210) 652-2938; DSN 487

(662) 434-7764; DSN 742
 (325) 654-3772; DSN 477
 (334) 953-2143; DSN 493
 (830) 298-4308; DSN 732
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 (580) 213-6174; DSN 448
 (228) 377-0644; DSN 597
 (940) 676-7335; DSN 736
 (580) 481-6514; DSN 866
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Lt Col Burke Beaumont

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 Mr. Tom McMurdy
 Mr. Edwin Forrest
 Ms. Mildred Cooper
 Mr. Robert Young
 Capt Allen Dismuke
 Ms. Holly Eckstein
 Ms. Joyce Sloan
 Capt Harold Johnson
 Ms. Dianna DeLany
 Mr. Chris Underwood
 None
 None
 None
 None

FM key personnel by organization

phone number financial services phone number superintendents phone number

<p>(757) 764-4656; DSN 574</p> <p>(850) 283-0875; DSN 523 (919) 722-5688; DSN 722 (325) 696-2024; DSN 461 (803) 895-1611; DSN 965 (530) 634-2229; DSN 368 (520) 228-6406; DSN 228 (803) 895-1551; DSN 965 (229) 257-3397; DSN 460 (210) 977-2182; DSN 969 (605) 385-5863; DSN 675 (575) 572-7016; DSN 572 (850) 882-6214; DSN 882 (402) 294-8692; DSN 271 (229) 257-2503; DSN 460 (702) 652-9835; DSN 682 (850) 283-8249; DSN 523 (520) 228-5815; DSN 228 (208) 828-1763; DSN 728 DSN 318-437-8333 (801) 586-1096; DSN 586 (478) 201-1240; DSN 241 (850) 884-9084; DSN 579 (405) 734-5726; DSN 884 (757) 764-3645; DSN 574 (803) 895-6880; DSN 965</p>	<p>Col Timothy Dunster</p> <p>Mrs. Kim Jackey MSgt Anthony Saunders MSgt April Fallecker TSgt Charlie Belton Lt Anthony Muscarella None 2nd Lt Kirsten Bunecke 1st Lt James Hess Mr. John Smith MSgt Eric Dickinson Lt Brandon Sherwood Ms. Teresa Denney Lt Gregory Martin SSgt Lisa Schuur Lt Christopher Rose Lt Deborah Kim 2nd Lt Enrique Inocencia-Holloway 2nd Lt Cameron White MSgt Christopher Higdon None None None None MSgt David Marcella Capt Puanani Sigafos</p>	<p>(757) 764-4871; DSN 574</p> <p>(850) 283-3907; DSN 523 (919) 722-5675; DSN 722 (325) 696-2095; DSN 461 (803) 895-4641; DSN 965 (530) 634-2211; DSN 368</p> <p>(803) 895-1544; DSN 965 (229) 257-2517; DSN 460 (210) 977-4254; DSN 969 (605) 385-1553; DSN 675 (575) 572-3778; DSN 572 (850) 882-6214; DSN 872 (402) 294-2209; DSN 271 (229) 257-2560; DSN 460 (702) 652-7372; DSN 682 (850) 283-8235; DSN 523 (520) 228-1227; DSN 228 (208) 828-3513; DSN 728 DSN 318-437-7086</p> <p>(757) 225-2520; DSN 575 (803) 895-6880; DSN 965</p>	<p>CMSgt Christine Daniels</p> <p>None SMSgt Tammy Moore MSgt Jennifer Bjorkman None SMSgt Doug Lawless None CMSgt Bryan Hendricks SMSgt Jeannette Zhong SMSgt Rodolfo Borrego SMSgt Richard Skrabak MSgt Robert Graves None MSgt Michelle Verica None CMSgt Karl Bradford SMSgt April DeReus SMSgt Lisa Azzoline MSgt Danielle Brown Rotating None None None MSgt Erik Snyder CMSgt James Roberts MSgt Michael Monahan</p>	<p>(757) 764-2290; DSN 574</p> <p>(919) 722-5065; DSN 722 (325) 696-2080; DSN 461</p> <p>(530) 634-2251; DSN 368</p> <p>(803) 895-3495; DSN 965 (229) 257-3218; DSN 460 (210) 977-3757; DSN 969 (605) 385-1498; DSN 675 (575) 572-1727; DSN 572</p> <p>(402) 294-9870; DSN 271</p> <p>(702) 652-4101; DSN 682 (850) 283-8288; DSN 523 (520) 228-5949; DSN 228 (208) 828-3399; DSN 728 DSN 318-437-8779</p> <p>(405) 734-1594; DSN 884 (757) 764-3796; DSN 574 (803) 895-6889; DSN 965</p>
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FM KEY PERSONNEL by Organization

organization	comptroller	phone number	fax number	financial analysis
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2 CPTS, Barksdale AFB	Lt Col Darin Williams	(318) 456-4597; DSN 781	(318) 456-4462; DSN 781	Ms. Kim Luce
5 CPTS, Minot AFB	Lt Col Raymond Castro	(701) 723-4283; DSN 453	(701) 723-4328; DSN 453	Mr. Rod Razo
90 CPTS, F. E. Warren AFB	Maj Leslie Gebhardt	(307) 773-3541; DSN 481	(307) 773-4834; DSN 481	Ms. Trudy Fralick
91 MW/FM, Minot AFB	Mr. Tracy Denham	(701) 723-3379; DSN 453	(701) 723-3367; DSN 453	Mr. Bryan Clarkson
341 CPTS, Malmstrom AFB	Maj La Tonya Kelly	(406) 731-3821; DSN 632	(406) 731-3417; DSN 632	Mr. Keith Westerbeck
509 CPTS, Whiteman AFB	Maj Lance McInnish	(660) 687-5441; DSN 975	(660) 687-5392; DSN 975	Mr. William Decker



Air Force Materiel Command (AFMC)

HQ AFMC, Wright-Patterson AFB	Brig Gen John M. Pletcher (FM) (937) 257-6781; DSN 787 Ms. Monica A. Anders (FM-1) (937) 257-6782; DSN 787	(937) 257-0800; DSN 787	Lt Col Christopher DeJesus
AFLCMC Wright-Patterson AFB	Vacant	(937) 255-5917; DSN 785	Mr. Robert Lymangrover
66 CPTS, Hanscom AFB	Maj Andrew Gmytrasiewicz	(781) 225-1261; DSN 845	Mr. Frank Condino
88 CPTS, Wright-Patterson AFB	Lt Col Andrew Lind	(937) 522-2007; DSN 672	Mr. Tim Edem
AFPEO EIS, Gunter Annex	Mr. John Lucas	(334) 416-2953; DSN 596	Ms. Catherine Manfre
AFTC Edwards AFB	Mr. Mark Danburg	(661) 277-3710; DSN 527	Ms. Claudia Buckley (Acting)
AEDC, Arnold AFB	Mr. Carl Schwiener	DSN 340-5530	Mr. Steve Passarello
96 TW, Eglin AFB	Maj Stephen Gray	(850) 883-0262; DSN 875	Mr. Ray Graber
412 TW, Edwards AFB	Lt Col Michael McPherson	(661) 277-7270; DSN 527	Ms. Gay Bailey
AFSC Tinker AFB	Mr. Jose Aragon	(405) 739-5647; DSN 339	Ms. Leslie Carlson
72 CPTS, Tinker AFB	Maj Christopher Carroll	(405) 736-5553; DSN 336	Ms. Cheryl Robitaille
75 CPTS, Hill AFB	Lt Col Brooke Rinehart	(801) 775-5178; DSN 775	Mr. Bret Poll
78 CPTS, Robins AFB	Maj Tammy Breiner	DSN 468-4462	Vacant
AFRL Wright-Patterson AFB	Ms. Pam Henson	(937) 656-2398; DSN 986	Ms. Stephanie Bean
Rome Lab	Ms. Jean Iselo	(315) 334-3507; DSN 587	Ms. Terri Shenk
AFNWC Kirtland AFB	Mr. David Harder	(505) 846-6911; DSN 246	Mr. David Disanti (O&M)
377 CPTS, Kirtland AFB	Maj Tracy Bell	(505) 846-7296; DSN 246	Capt Tiffanie Katz
AFIMSC(P) Andrews AFB	Ms. Carolyn Gleason, SES	(240) 612-0658; DSN 612	Lt Col Mike Bennett
AFCEC, JB San Antonio	Mr. Geoff Schurman	(210) 395-8802; DSN 969	Ms. Beth Gibson
AFMC/SVS, JB San Antonio	Lt Col Alisa Ricks	(210) 395-7425; DSN 969	Ms. Carolyn R. Bentley
AFFSC, Wright-Patterson AFB	Mr. Gary Gualano	(605) 385-8696; DSN 675	Ms. Teresa Stokes
FM CoE, Denver, CO	Mr. Mike Halloran	(720) 847-2145; DSN 874	Mr. Robert Bickel
AFSFC, JB San Antonio	Ms. Sharlene Caster	(210) 925-5611; DSN 945	None
AFICA, Wright-Patterson AFB	Ms. Linda Viverette	(937) 904-0447; DSN 674	None



Air Force Special Operations Command (AFSOC)

HQ AFSOC, Hurlburt Field	Ms. Annette Beard (FM) Lt Col Deron Mirro (FM-1)	(850) 884-2292; DSN 579 (850) 884-2824; DSN 579	(850) 884-2896; DSN 579	Lt Col Steven Clark
1 SOCPTS, Hurlburt Field	Maj James Cunningham	(850) 884-4030; DSN 579	(850) 884-4470; DSN 579	Ms. Carol Moore
24 SOW, Hurlburt Field	Mr. Kevin McKinley	(850) 884-2380; DSN 579	(850) 884-5119; DSN 579	None
27 SOCPTS, Cannon AFB	Maj Robert Clay	(575) 784-2732; DSN 681	(575) 784-2059; DSN 681	Mr. Dusty McEldowney

FM key personnel by organization

phone number financial services phone number superintendents phone number

(318) 456-8279; DSN 781	Mr. Lawrence Watson	(318) 456-9827; DSN 781	CMSgt Brian Cerney	(318) 456-3289; DSN 781
(318) 456-4500; DSN 781	1st Lt Joseph Regan	(318) 456-4674; DSN 781	SMSgt Robert Laufer	(318) 456-2768; DSN 781
(701) 723-4297; DSN 453	Ms. Naomi Hays	(701) 723-4308; DSN 453	SMSgt Shirley Quevedo	(701) 723-7450; DSN 453
(307) 773-4008; DSN 481	MSgt Jennell Chalk	(307) 773-1896; DSN 481	Vacant	(307) 773-3989; DSN 481
(701) 723-3379; DSN 453	None		None	
(406) 731-4168; DSN 632	2nd Lt Connor Niebrugge	(406) 731-2249; DSN 632	SMSgt William Kudrna	(406) 731-2430; DSN 632
(660) 687-5457; DSN 975	2nd Lt John Rosson	(660) 687-5389; DSN 975	SMSgt Nathaniel Bettisworth	(660) 687-5440; DSN 975

(937) 257-6353; DSN 787	Ms. Sharon King-Roberts	(937) 257-6903; DSN 787	CMSgt Joseph L. Watkins	(937) 257-6783; DSN 787
(937) 656-5400; DSN 986	None		None	
(781) 225-1298; DSN 845	1st Lt Matthew Cignoli	(781) 225-1499; DSN 845	SMSgt Lynette Scott	(781) 225-1272; DSN 845
(937) 522-3812; DSN 672	Mr. Tim Graeter	(937) 522-2141; DSN 672	CMSgt David Rice	(937) 522-2005; DSN 672
(334) 416-4069; DSN 596	Deputy Comptroller Robert Lyons	(937) 257-1515; DSN 787	TSgt Audrey Johnson	(334) 416-2848; DSN 596
(661) 277-4570; DSN 527	None		None	
(931) 454-5168; DSN 340	1st Lt Harrison Payne	(931) 454-4356; DSN 340-4356	TSgt Shara Jackson	(931) 454-6194; DSN 340
DSN 872-8097	1st Lt Jessica Pitts	(850) 882-0063; DSN 872	SMSgt Julio Nimbley	(850) 882-2055; DSN 872
(661) 277-8449; DSN 527	Ms. Monika Zuccaro	(661) 277-6484; DSN 527	MSgt Sherwin Frani	(661) 277-2081; DSN 527
(405) 739-5547; DSN 339	None		None	
(405) 739-2150; DSN 339	Mr. Robert Hibbs	(405) 739-2493; DSN 339	MSgt Diem Nguyen	(405) 739-2156; DSN 339
DSN 777-9054	2nd Lt Jonathan Cornell	(801) 775-3211; DSN 777	SMSgt Kaci Duhart	(801) 777-0178; DSN 777
(478) 222-3292; DSN 472	Mr. Jeff McClain	(478) 327-4259; DSN 497	None	
(937) 656-9836; DSN 986	None		None	
(315) 334-3504; DSN 587	1st Lt Daniel Krievs	(315) 334-7882; DSN 587	None	
DSN 263-1051	None		None	
(505) 846-4305; DSN 246	TSgt Luis Sierra	(505) 853-1825; DSN 263	SMSgt Michelle Morris	(505) 846-9605; DSN 246
(240) 612-7013; DSN 612	None		None	
(210) 395-8495; DSN 969	None		None	
(210) 395-7098; DSN 969	None		None	
(605) 385-8696; DSN 675	Mr. Jeffrey Svoboda	(605) 385-8696; DSN 675	None	
(720) 847-2145; DSN 847	None		None	
	None		None	
	None		None	

(850) 884-4688; DSN 579	Lt Col Deron Mirro	(850) 884-4688; DSN 579	CMSgt Alexia Brown	(850) 884-7640; DSN 579
(850) 884-3749; DSN 579	1st Lt Chase Darden	(850) 884-4359; DSN 579	CMSgt Armando Fajardo	(850) 884-4054; DSN 579
	None		None	
(575) 784-4573; DSN 681	2nd Lt Matthew Markman	(575) 784-1161; DSN 681	SMSgt Joshua Allen	(575) 784-2497; DSN 681

FM KEY PERSONNEL by Organization

organization	comptroller	phone number	fax number	financial analysis
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Air Force Space Command (AFSPC)

HQ AFSPC, Peterson AFB

21 CPTS, Peterson AFB
 30 CPTS, Vandenberg AFB
 45 CPTS, Patrick AFB
 50 CPTS, Schriever AFB
 67 NWW/FM, Lackland AFB
 460 CPTS, Buckley AFB
 688 IOW/FM, Lackland AFB
 689 CCW/FM, Robins AFB
 AFNIC, Scott AFB
 SMC, Los Angeles AFB

Col David Doe (FM)
Ms. Monica Pitel (FM-1)

Lt Col Chris Abate
 Maj Brian Sandidge
 Lt Col Jason James
 Maj Ken Walker
 Mr. William Edgar
 Maj Douglas Eagleton
 Mr. Glenn Ford
 Mr. Joesph Lobertini
 Mr. Rich Weathers
 Col James Bell

(719) 554-3791; DSN 692
(719) 554-3791; DSN 692

(719) 556-4633; DSN 834
 (805) 606-9733; DSN 276
 (321) 494-7218; DSN 854
 (719) 567-5102; DSN 560
 (210) 977-2490; DSN 969
 (720) 847-6956; DSN 847
 (210) 977-2885; DSN 969
 (478) 327-2688; DSN 472
 (618) 229-5675; DSN 779
 (310) 653-1894; DSN 633

(719) 554-6860; DSN 692
(719) 554-6860; DSN 693

(719) 556-7901; DSN 834
 (805) 606-9737; DSN 276
 (321) 494-8042; DSN 854
 (719) 567-5080; DSN 560
 (210) 977-2110; DSN 969
 (720) 847-6927; DSN 847
 (210) 977-4268; DSN 969
 (478) 222-4395; DSN 472
 (618) 229-5719; DSN 779
 (310) 653-2917; DSN 633

Lt Col Frank Verdugo

Mr. Robert Diantonio
 Ms. Lea Ybarra
 Mr. Carl McDowell
 Ms. Michelle Strickland
 Ms. Juliane Johnston
 Ms. Judy Corrizo
 Ms. Trina Douglas
 MSgt Marshall Green
 None
 Mr. Michael Wood



Air Mobility Command (AMC)

HQ AMC, Scott AFB

6 CPTS, MacDill AFB
 19 CPTS, Little Rock AFB
 22 CPTS, McConnell AFB
 43 CPTF, Pope AAF

Col Michael Greiner (FM)
Mr. Steve Urick (Acting FM-1)

Maj Jennifer Varga
 Maj Michael Hickam
 Maj Ryan Archambault-Miliner
 Capt Ross Davis

(618) 229-3339; DSN 779
(618) 229-3339; DSN 779

(813) 828-5187; DSN 968
 (501) 987-8188; DSN 731
 (316) 759-3332; DSN 743
 (910) 394-4220; DSN 424

(618) 256-2243; DSN 576
(618) 256-2243; DSN 576

(813) 828-7535; DSN 968
 (501) 987-6788; DSN 731
 (316) 759-4885; DSN 743
 (910) 394-0026; DSN 424

Lt Col Tracy Watkins

Ms. Brenda Holmes
 1st Lt Nathaniel Manning
 Capt Adrian Peppers
 Ms. Cecilia Amuzu

60 CPTS, Travis AFB
 62 CPTS, JB Lewis-McChord
 92 CPTS, Fairchild AFB
 87 CPTS, JB McGuire/Dix/Lakehurst
 319 CPTS, Grand Forks AFB
 375 AMW, Scott AFB
 436 CPTS, Dover AFB
 628 CPTS, JB Charleston

Maj Chales Silvanic
 Maj Jennifer Smith
 Maj Kevin Watts
 Lt Col Phlemon Williams
 Maj Frank Burks
 Maj Shay Edwards
 Maj Ryan Carville
 Maj Sam Shimp

(707) 424-1881; DSN 837
 (253) 982-2105; DSN 382
 (509) 247-2418; DSN 657
 (609) 754-6305; DSN 650
 (701) 747-4815; DSN 362
 (618) 256-1922; DSN 576
 (302) 677-4447; DSN 445
 (843) 963-3772; DSN 673

(707) 424-1815; DSN 837
 (253) 982-8354; DSN 382
 (509) 247-5690; DSN 657
 (609) 754-3595; DSN 650
 (701) 747-4043; DSN 362
 (618) 256-1921; DSN 576
 (302) 677-4452; DSN 445
 (843) 963-3740; DSN 673

Ms. Diane McCary
 Ms. Jessica Smith
 Capt Kenneth Yale
 Mrs. Joanne Dunleavy
 Mr. Steve Synnott
 Mr. Bruce Greenwald
 Ms. Laura Miller
 Ms. Rosetta Cobbs



Pacific Air Forces (PACAF)

HQ PACAF, JB Pearl Harbor-Hickam

7 AF/FM
 8 CPTS, Kunsan AB
 15 CPTS, JB Pearl Harbor-Hickam
 18 CPTS, Kadena AB
 35 CPTS, Misawa AB
 36 CPTS, Andersen AFB
 51 CPTS, Osan AB
 354 CPTS, Eielson AFB
 374 CPTS, Yokota AB
 673 CPTS, JB Elmendorf-Richardson

Col Regina Goff (FM)
Mr. Fred Springer (FM-1)

Capt Grant Keaton
 Maj David Osterhaus
 Maj Amanda Evans
 Lt Col Daniel McCrary
 Lt Col Boris Gershman
 Maj Ben Jans
 Maj Phillip George
 Maj Shellonda Bolton
 Lt Col Rod Valentine
 Lt Col Charles Barkhurst

DSN 315-449-3624
DSN 315-449-3677

DSN 315-784-4129
 DSN 315-782-4401
 DSN 315-449-0890
 DSN 315-634-3111
 DSN 315-226-3291
 DSN 315-366-2249
 DSN 315-784-5821
 DSN 317-377-4140
 DSN 315-225-8104
 DSN 317-552-2881

DSN 315-449-3630
DSN 315-449-3630

DSN 315-782-5761
 DSN 315-449-8520
 DSN 315-632-0338
 DSN 315-226-3940
 DSN 315-366-6798
 DSN 315-784-3365
 DSN 317-377-3038
 DSN 315-225-2703
 DSN 317-552-5903

Col Steven Minkin

MSgt Benjamin Whitehead
 Capt Rachel Hall
 Ms. Carolyn Bethel
 Capt William Kiser
 Capt Elizabeth Mitchell
 Capt Matthew Daniels
 1st Lt Parker Mayo
 Ms. Jeanne Nason
 1st Lt Jeffrey Price
 Mr. Bayani Palma

FM key personnel by organization

phone number financial services phone number superintendents phone number

(719) 554-7748; DSN 692 Mr. James Lobban (719) 554-3044; DSN 692 CMSgt Chance Glascock (719) 554-3485; DSN 692

(719) 556-4358; DSN 834	MSgt Derek Jones	(719) 556-5261; DSN 834	SMSgt Karena Weston	(719) 556-4759; DSN 834
(805) 606-5234; DSN 276	Lt Andrew Triplett	(805) 606-4031; DSN 276	SMSgt Brian Evancik	(805) 606-9166; DSN 276
(321) 494-4815; DSN 854	2nd Lt Garrett Custons	(321) 494-7171; DSN 854	SMSgt Miguel Castro	(321) 494-4620; DSN 854
(719) 567-5103; DSN 560	MSgt Antonio Gonzalez	(719) 567-5113; DSN 560	Vacant	(719) 567-5666; DSN 560
(210) 977-3063; DSN 969	None		None	
(720) 847-7154; DSN 847	2nd Lt Justin Kitt	(720) 847-6531; DSN 847	SMSgt Shane Enos	(720) 847-6435; DSN 847
(210) 977-2763; DSN 969	None		None	
(478) 926-1424; DSN 468	None		None	
	None		None	
(310) 653-1900; DSN 633	Lt Shawn Hempsey	(310) 653-5439; DSN 633	SMSgt Ivanis Washington	(310) 653-1898; DSN 633

(618) 229-2357; DSN 779 Mr. Steve Urick (618) 229-1719; DSN 779 CMSgt Manuel Roblesreynoso (618) 229-1517; DSN 779

(813) 828-7786; DSN 968	2nd Lt Julian Ireland	(813) 828-5377; DSN 968	SMSgt Jermaine Parrish	(813) 828-4051; DSN 968
(501) 987-7772; DSN 731	2nd Lt Benjamin Peterson	(501) 987-8171; DSN 731	SMSgt Keith Munroe	(501) 987-6465; DSN 731
(316) 759-5873; DSN 743	MSgt Freda Smith	(316) 759-4576; DSN 743	SMSgt Dorothea Singleton	(316) 759-3664; DSN 743
(910) 394-3160; DSN 424	Capt Kevin Parzuchowski (TDY)	(910) 394-1300; DSN 424	MSgt Brandi Kosino	(910) 394-2338; DSN 424
	TSgt Jeffrey Brown	(910) 394-3413; DSN 424		
(707) 424-1835; DSN 837	2nd Lt Jerry Baker	(707) 424-1875; DSN 837	CMSgt Ben Manalastas	(707) 424-3855; DSN 837
(253) 982-3853; DSN 382	2nd Lt Elizabeth Keenan	(253) 982-5156; DSN 382	SMSgt Melisa Bumgardner	(253) 982-0117; DSN 382
(509) 247-3901; DSN 657	MSgt Winston Jones	(509) 247-3591; DSN 657	SMSgt Samuel Evans	(509) 247-4387; DSN 657
(609) 754-6239; DSN 650	MSgt Melody Jackson	(609) 754-6338; DSN 650	CMSgt Steven McMillan	(609) 754-4290; DSN 650
(701) 747-6767; DSN 362	TSgt Christina Groesbeck	(701) 747-3248; DSN 362	MSgt Mark Swearingen	(701) 747-4951; DSN 362
(618) 256-7879; DSN 576	2nd Lt Lauryn Thomas	(618) 256-7923; DSN 576	SMSgt Stacy Fields	(618) 256-3458; DSN 576
(302) 677-4465; DSN 445	2nd Lt Carrigan Dean	(302) 677-2168; DSN 445	SMSgt Mandy Williams	(302) 677-4457; DSN 445
(843) 963-6490; DSN 673	2nd Lt Brian Corcoran	(843) 963-3723; DSN 673	SMSgt Jakelyne Rose	(843) 963-4088; DSN 673

DSN 315-449-3655 Lt Col Michael Kwasnoski DSN 315-449-3642 CMSgt Durand Phillips DSN 315-449-3677

DSN 315-784-4064	None	DSN 315-782-5715	None	DSN 315-782-5879
DSN 315-782-5635	Capt Samuel Han	DSN 315-449-0892	SMSgt Eva Rodgers	DSN 315-449-0886
DSN 315-449-0884	Capt Aaron Schlom	DSN 315-634-1300	SMSgt Patrick Seiler	DSN 315-634-3111
DSN 315-634-1926	Capt Andrew Webb	DSN 315-226-4817	CMSgt Jennifer Jones	DSN 315-226-3779
DSN 315-226-2339	TSgt Shane Malone	DSN 315-366-3107	SMSgt Nathan Gurwell	DSN 315-366-3975
DSN 315-366-6795	1st Lt Harrison Payne	DSN 315-784-1851	SMSgt Penny Trantina-Bora	DSN 315-784-3363
DSN 315-784-2904	1st Lt Veronica Romo	DSN 317-377-2063	MSgt Ergun Erdogan	DSN 317-377-1311
DSN 317-377-2359	2nd Lt Brandy Jayne	DSN 315-225-5849	SMSgt Carl Greene	DSN 315-225-3250
DSN 315-225-8851	2nd Lt Dylan Tucker	DSN 317-552-9373	CMSgt Quentin Finley	DSN 317-552-2010
DSN 317-552-3922	1st Lt Daniel Ronning		CMSgt Dan Laitinen	

FM KEY PERSONNEL by Organization

organization	comptroller	phone number	fax number	financial analysis
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United States Air Forces in Europe (USAFE)

HQ USAFE, Ramstein AB

31 CPTS, Aviano AB
 39 CPTS, Incirlik AB
 48 CPTS, Lakenheath RAF
 52 CPTS, Spangdahlem AB
 65 CPTS, Lajes Field
 86 CPTS, Ramstein AB
 100 CPTS, Mildenhall RAF
 501 CSW, Alconbury RAF

**Col Rod Berk (FM)
Mr. Keith Buchholz (FM-1)**

Maj Michelle Libbey
 Capt Mishaun Smith
 Maj Jason Schenck
 Maj Richard Atwell
 Maj Jason Bean
 Lt Col John Hansen
 Lt Col Jason Holcomb
 Maj John Coats

**DSN 314-480-6054
DSN 314-480-7260**

DSN 314-632-7319
 DSN 314-676-6607
 DSN 314-226-4709
 DSN 314-452-6127
 DSN 315-535-2400
 DSN 314-480-4566
 DSN 314-238-2286
 DSN 314-268-3140

**DSN 314-480-7582
DSN 314-480-7582**

DSN 314-632-4473
 DSN 314-676-8135
 DSN 314-226-3967
 DSN 314-452-6507
 DSN 315-535-5210
 DSN 314-480-9724
 DSN 314-238-2286
 DSN 314-268-3826

Lt Col Seung Paik

Capt Ryan Abel
 1st Lt James Whitmer
 Capt Randi Ludington
 Capt Matthew Gensic
 1st Lt Jacob Rakes
 Capt Lyka Olsen
 Capt Whitney Hawkins
 MSgt Shiona Meyer



Air Force Reserve Command (AFRC)

HQ AFRC, Robins AFB

4 AF, FM
 10 AF, FM
 22 AF, FM
 94 AW, Dobbins ARB
 301 FW, NAS Fort Worth JRB
 302 AW, Peterson AFB
 307 BW, Barksdale AFB
 315 AW, Charleston
 340 FTG, Randolph AFB
 349 AMW, Travis AFB
 433 AW, Lackland AFB
 434 ARW, Grissom ARB
 439 AW, Westover ARB
 445 AW, Wright Patterson AFB
 446 AW, JB Lewis-McChord
 452 AMW, March ARB
 459 ARW, Andrews AFB
 482 FW, Homestead ARS
 507 ARW, Tinker AFB
 514 AMW, McGuire AFB
 910 AW, Youngstown-Warren ARS
 911 AW, Pittsburgh IAP ARS
 914 AW, Niagara Falls IAP ARS
 916 ARW, Seymour Johnson AFB
 919 SOW, Duke Field
 927 ARG, MacDill AFG
 931 ARG, McConnell AFB
 934 AW, Minn-St. Paul
 940 WG, Beale AFB
 ARPC Denver
 RMG/FM Robins AFB

**Mr. Edward Jones (FM) (478) 327-1377; DSN 497
Mr. John McLaughlin (FM-1) (478) 327-1411; DSN 497**

Mr. Jim Moynihan-FM Advisor
 Mr. Larry Noggle-FM Advisor
 Mr. Michael Ayers
 Mr. Michael Carnahan
 Mr. Michael Oringderff
 None
 Ms. Taryn Montgomery
 None
 Maj Lillian Talavera
 Mr. Sandford Dawkins
 None
 Mr. Michael Ayers
 Mr. Richard Hebert
 None
 Ms. Faith Saunders
 None
 Maj Daryl McLean
 Mr. Mark Scoles
 None
 Ms. Lori Cook
 Mr. Richard Cherpak
 Ms. Patricia Jacus
 None
 Vacant
 None
 Vacant
 Ms. Patty Boettner
 None
 Mr. Gary Taylor
 Ms. Linda B. Dixon

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(478) 327-1411; DSN 497**

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 (817) 782-5125; DSN 739
 (678) 655-5764; DSN 625
 (678) 655-2029; DSN 625
 (817) 782-6969; DSN 739
 (318) 529-3008; DSN 331
 (210) 652-1192; DSN 487
 (707) 424-1675; DSN 837
 (765) 688-2472; DSN 388
 (413) 557-2904; DSN 589
 (951) 655-5239; DSN 447
 (786) 224-7017; DSN 535
 (405) 734-6453; DSN 884
 (609) 754-2505; DSN 650
 (330) 609-1750; DSN 346
 (412) 474-8523; DSN 277
 (716) 236-2298; DSN 238
 (612) 783-1400; DSN 783
 (720) 847-3065; DSN 847
 (478) 327-1388; DSN 497

**(478) 327-0519; DSN 497
(478) 327-0822; DSN 497**

(951) 655-2398; DSN 447
 (817) 782-5117; DSN 739
 (678) 655-4203; DSN 625
 (678) 655-3839; DSN 625
 (817) 782-6913; DSN 739
 (318) 456-8054; DSN 331
 (210) 652-5425; DSN 487
 (707) 424-0933; DSN 837
 (765) 688-3602; DSN 388
 (413) 557-3457; DSN 589
 (951) 655-2167; DSN 447
 (786) 415-7408; DSN 535
 (405) 734-4394; DSN 884
 (330) 609-1337; DSN 346
 (412) 474-8293; DSN 277
 (716) 236-3110; DSN 238
 (612) 713-1413; DSN 783
 (720) 847-3913; DSN 847
 (478) 327-2290; DSN 497

Mr. Michael Burgess

Ms. Kris Neely
 Ms. Wendy Foster
 None
 Ms. Deborah Pace
 Ms. Bobbie Munsell
 Mr. Mark Ellis
 None
 Mr. Terrence Rhone
 Ms. Elizabeth Basha
 None
 Ms. Martha Paller
 Mr. Jason Dunn
 Ms. Karen Parker
 Ms. Scharita Lacey
 Ms. Caron Hardy
 Mr. Emilio Matos
 Ms. LaShonda Jones
 Mr. Ariol Paz
 Ms. Takesha Williams
 Ms. Lillian Ott
 Ms. Maureen Schoeppner
 Mr. Terry O'Neil
 Mr. Chris Vanderdoes
 Mr. Harry Thompson
 Mr. Mark Wiljakainen
 Mr. Ricky Roberts
 Ms. Mary Borst
 Ms. Kristin Borntrager
 Ms. Michelle Slusher
 Mr. Robert Jackson
 CMSgt Morris Jefferson

FM key personnel by organization

phone number financial services phone number superintendents phone number

DSN 314-480-6859

DSN 314-632-7458
 DSN 314-676-8143
 DSN 314-226-2417
 DSN 314-452-5837
 DSN 315-535-6237
 DSN 314-480-4791
 DSN 314-238-2105
 DSN 314-268-3842

Vacant

MSgt Lennox Peters
 MSgt Gregory Proffitt
 2nd Lt Raymond Leinenbach
 1st Lt Adam Wenke
 2nd Lt Eric Artman
 2nd Lt Emily Angell
 2nd Lt Virginia Galbraith
 MSgt Pat Curtis

DSN 314-480-7260

DSN 314-632-7758
 DSN 314-676-6696
 DSN 314-226-2475
 DSN 314-452-5826
 DSN 315-535-5174
 DSN 314-480-9205
 DSN 314-238-5597
 DSN 314-268-3623

CMSgt Lisa Boothe

SMSgt Ryan Haagenson
 SMSgt Angela Stout
 SMSgt Nick Hollinger
 SMSgt Kerry Dozier
 MSgt Rontrell Boone
 SMSgt Leah Anderson
 None
 MSgt Shiona Meyer

DSN 314-480-6291

DSN 314-632-4936
 DSN 314-676-6352
 DSN 314-226-2975
 DSN 314-452-5164
 DSN 315-535-2402
 DSN 314-480-4564
 DSN 314-268-3112

(478) 327-1437; DSN 497

(951) 655-6578; DSN 447
 (817) 782-5126; DSN 739

 (678) 655-2031; DSN 625
 (817) 782-6976; DSN 739
 (719) 556-4363; DSN 834

 (843) 963-2078; DSN 673
 (210) 652-1195; DSN 487

 (210) 925-0118; DSN 945
 (765) 688-2481; DSN 388
 (413) 557-3102; DSN 589
 (937) 252-3236; DSN 787
 (253) 982-9124; DSN 382
 (951) 655-5374; DSN 447
 (240) 857-5305; DSN 857
 (786) 224-7409; DSN 535
 (405) 734-7207; DSN 884
 (609) 754-3222; DSN 650
 (330) 609-1020; DSN 346
 (412) 474-8550; DSN 277
 (716) 236-3080; DSN 238
 (919) 722-2225; DSN 722
 (850) 883-6149; DSN 875
 (813) 828-1969; DSN 968
 (316) 759-3657; DSN 743
 (612) 713-1401; DSN 783
 (530) 634-1880; DSN 368
 (720) 847-3065; DSN 847
 (478) 327-2311; DSN 497

Ms. Penny Meredith-Pogue

None
 None
 None
 Ms. Jeanine McBride
 Mr. Robert Oliver
 Ms. Donna Winters
 None
 Ms. Christina Williams
 Ms. Amy Whitman-Rector
 None
 None
 Mr. Martin Foye
 Ms. Rosalie Daigle
 None
 None
 Mr. John Florence
 None
 Mr. Kevin Gade
 None
 None
 None
 Mr. Randy Butcher
 Ms. Diana Taylor
 None
 Vacant
 2nd Lt Alina Brigham
 Vacant
 Mr. Peter Mangone
 None
 None
 Mr. Calvin Shelby

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(678) 655-3514; DSN 625
 (817) 782-6960; DSN 739
 (719) 556-7121; DSN 834

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 (210) 652-1194; DSN 487

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 (413) 557-2950; DSN 589

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 (786) 415-7870; DSN 535

 (412) 474-8552; DSN 277
 (716) 236-2295; DSN 238

 (813) 828-5573; DSN 968

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 (478) 327-2428; DSN 497

CMSgt Denise Harrison

None
 None
 None
 SMSgt Kathleen Petridis
 TSgt Celeste Montellano
 Ms. Melissa Bagwell
 None
 None
 None
 None
 None
 CMSgt Ken Hallam
 None
 None
 None
 SMSgt Cynthia Cropper
 None
 None
 None
 Ms. Sarah Hofmeister
 TSgt Jorge Alvarez
 SMSgt Robert Leible
 None
 Vacant
 SMSgt Carolyn Lumpkin
 Vacant
 CMSgt Julie Carie
 None
 None
 None

(478) 327-1430; DSN 497

(678) 655-3759; DSN 625
 (817) 782-6976; DSN 739
 (719) 556-7442; DSN 834

 (765) 688-3689; DSN 388
 (413) 557-3463; DSN 589

 (951) 655-4336; DSN 447

 (330) 609-1189; DSN 346
 (412) 474-8538; DSN 277
 (716) 236-6366; DSN 238

 (813) 828-6689/5571; DSN 968

 (612) 713-1439; DSN 783

FM KEY PERSONNEL by Organization

organization	comptroller	phone number	fax number	financial analysis
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Air Force District of Washington (AFDW)

AFDW/A8D, JB Andrews 11 CPTS, JB Andrews	Ms. Maritza Lo Grasso (FM) Maj Joseph Schaefer	(240) 612-5902; DSN 612 (240) 612-6781; DSN 612	(240) 612-2199; DSN 612 (240) 612-6774; DSN 612	Ms. Yvonne Hannickel Ms. Barbara Havlik
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Other FM Organizations

ANG, Pentagon	Col Donald Brewer	(240) 612-9021; DSN 612	(240) 612-7212; DSN 612	Col Chris Purvis
USAF/REC, Pentagon	Col Steve Kennedy	(703) 695-0132; DSN 225	(703) 693-8427; DSN 223	Mr. Al Blomgren
SAF/AAR, Pentagon	Lt Col Mark Snow	(703) 695-3148; DSN 225	(703) 695-3266; DSN 225	Vacant
USAFA	Lt Col Scott Thompson	(719) 333-6164; DSN 333	(719) 333-6274; DSN 333	Capt Shawn Schulz
AFOTEC, Kirtland AFB	Mr. Scott Groth	(505) 846-0791; DSN 246	(505) 846-0708; DSN 246	Ms. Margaret Angel

COCOM	J8	phone number	fax number
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U.S. Central Command (USCENTCOM)

MacDill AFB

Ms. Elaine McCusker

(813) 529-8005; DSN 529

(813) 529-8007; DSN 529



U.S. Special Operations Command (USSOCOM)

MacDill AFB

Mr. Francis Machina, Jr.
(Acting Chief Financial Officer)

(813) 826-3921; DSN 299

(813) 826-5427; DSN 299



U.S. Transportation Command (USTRANSCOM)

Scott AFB

Mr. James L. McGinley

(618) 229-5024; DSN 779

(618) 256-3302; DSN 579



U.S. Strategic Command (USSTRATCOM)

Offutt AFB

Mr. Kenneth Callicutt

(402) 294-4122; DSN 271

(402) 294-1094; DSN 271



U.S. Cyber Command (USCYBERCOM)

Fort Mead, MD

Col Andy Gwinnup

(240) 373-9002; DSN 685

None



U.S. Northern Command (USNORTHCOM)

Peterson AFB

Ms. Susan Hirst
(Deputy J8/Comptroller)

(719) 554-9205; DSN 692

(719) 556-0334; DSN 692



U.S. African Command (AFRICOM)

Stuttgart, Germany

Mr. Jeff Ford

DSN 314-421-4426

None



U.S. Southern Command (USSOUTHCOM)

Miami, FL

Mr. David M. Thiede, SES

(305) 437-1803; DSN 567

(305) 437-1474; DSN 567



U.S. European Command (USEUCOM)

Patch Barracks,
Germany

Col Karl Kraus

DSN 314-430-5985

DSN 314-430-4119



U.S. Pacific Command (USPACOM)

Camp H.M. Smith,
Hawaii

Dr. George Ka'iliwai, III

(808) 477-0775; DSN 315

(808) 477-0768; DSN 315

FM key personnel by organization

phone number financial services phone number superintendents phone number

(240) 612-5909; DSN 612 (240) 612-6783; DSN 612	Mr. Edmund Kertulis 2nd Lt Alayna Holt 2nd Lt Alexandra Ellis	(240) 612-5918; DSN 612 (240) 612-6732; DSN 612 (240) 612-6762; DSN 612	Vacant SMSgt Joanna (Michelle) Ogden	(240) 612-5904; DSN 612 (240) 612-2050; DSN 612
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(240) 612-9022; DSN 612 (703) 695-0468; DSN 225 (703) 695-3236; DSN 225 (719) 333-7905; DSN 333 (505) 846-4214; DSN 246	Vacant None Mr. Joe Rechtermann Mr. Woodrow Fogleman Ms. Margaret Angel	(240) 612-9559; DSN 612 (703) 695-3245; DSN 225 (719) 333-7007; DSN 333 (505) 846-4214; DSN 246	SMSgt Paul Butts None None SMSgt Dana Schmitt None	(240) 612-9020; DSN 612 (719) 333-3161; DSN 333
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MAJCOM EXECUTIVE OFFICERS

organization executive officer phone number

ACC	Capt Phillip Roth	(757) 764-3112; DSN 574
AETC	Capt Nelson Mitchell	(210) 652-2161; DSN 487
AFGSC	Capt Jahayra Lowe	(318) 456-0156; DSN 781
AFMC	Capt Emily Allen	(937) 257-2443; DSN 787
AFRC	Ms. Sharon Lucas	(478) 327-1403; DSN 497
AFSOC	Ms. Doralyn Demauro	(850) 884-2811; DSN 579
AMC	Lt Keith O'Donnell	(618) 229-3339; DSN 779
PACAF	Maj Chris Jeffreys	(808) 449-3623; DSN 315
USAFE	Capt Sean Kelliher	DSN 314-480-6438

FM WARPLANNERS

organization warplanner phone number organization warplanner phone number

SAF	Maj Shonna Brown	(703) 697-8662; DSN 227	PACAF	Mr. Darin Jenkins	(808) 449-3650;
ACC	Mr. Brian Hester	(757) 764-5923; DSN 574			DSN 315-449-3650
AETC	Mr. George Bunch	(210) 652-5690; DSN 487	USAFE	MSgt Mario Gabor	011-49-6371-47-6850;
AFGSC	MSgt Larry Hagdorn	(318) 456-9334; DSN 781			DSN 314-480-6850
AFMC	Mr. Thomas Brown	(937) 257-7234; DSN 787	AFDW	MSgt Warrell Shanklin	(240) 612-5904; DSN 612
AFRC	Mr. Dave Tomlin	(478) 327-1420; DSN 497	AFOSI	SMSgt Theresa Grolla	(571) 305-8162; DSN 240
AFSOC	CMSgt Alexia Brown	(850) 884-7640; DSN 579	ANG	SMSgt Monica Nickelberry	(240) 612-9171; DSN 612
AFSPC	Ms. Julie Gil	(719) 554-7176; DSN 692	USAFA	MSgt Dana Schmitt	(719) 333-6551; DSN 333
AMC	Mr. Fred Simmons	(618) 229-1689; DSN 779	USAFCENT	Mr. Jeffrey Mallett	(803) 895-6881; DSN 965

For more information, visit the Combat Comptroller SharePoint site at <https://cs3.eis.af.mil/sites/26786/CC>

PRINCIPAL DEPUTY ASSISTANT SECRETARY, FINANCIAL MANAGEMENT

– MR. DOUG BENNETT



Over the last five years, the Air Force (and the Department of Defense) has made great strides to meet the Secretary of Defense's charge to be audit ready by 2017. The efforts our SAF/FM team made are tremendous and we are very thankful for the work accomplished thus far. However, we must not rest on our laurels; much more remains to be done as we move toward our goal of becoming audit ready. Producing an accurate and verifiable statement of accounts such as the Schedule of Budgetary Activity (SBA) is a fundamental requirement dating back to the U.S. Constitution:

"No money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law; and a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time." Article I, Section 9, Clause 7 of the U.S. Constitution

The Constitution proves how vital documents such as the SBA are to our operations and our responsibility as stewards of taxpayer funds. Accurate and timely financial information enable us to manage more effectively. For example, last year we were able to continue operating working capital fund activities, such as Defense Finance and Accounting Services (DFAS), because we were able to identify available resources. While this may not apply to a large portion of the Air Force funded by direct appropriations, there are benefits each of you will experience. For example, there were hundreds of great ideas submitted by all of you last year in response to the "Every Dollar Counts" campaign. Without reliable financial information it is nearly impossible to assess the impact of these recommendations. Fortunately, our work on improving budgetary information will improve the accuracy of reports such as the Status of Funds (SoF), enabling you to support your commanders, and the Air Force, in assessing the impact of the many initiatives offered by our Airmen.

Beyond operations, audit readiness provides an independent assessment of our work and establishes trust with the Congress and the American people. The auditability of the SBA and other financial reports provides the confidence our customers need in regard to our ability to properly account for the funds entrusted to us. In addition to the Constitution, the 1990 Chief Financial Officers' Act, and most recently the FY2012 National Defense Authorization Act, requires us to be audit ready. The Department of Defense is the last federal agency to be audit compliant and we recognize that becoming audit ready will be a journey of continuous improvement; we must not get discouraged. In fact, over 70 percent of federal agencies were not fully successful in their first-year audit. However, this number was cut in half within three years and in 2013 only one large agency received a qualified opinion. Rest assured, we will ultimately succeed and become the model by which the rest of the federal government measures performance.

As we begin our first audit, we are constantly reminded of the tremendous efforts of our teams to ensure proper accountability of our resources. We are so thankful for the work you are doing for our Air Force.

Audit Readiness . . . it's good business . . . and it's the law.

DEPUTY ASSISTANT SECRETARY, COST AND ECONOMICS

– Ms. KATHY L. WATERN



FIAR is Heating Up

For those of us who work in “Cost,” audit readiness brings a whole new perspective. While it may not be apparent at first, think about the tenets of audit readiness: accuracy, reliability, and timeliness. These principles have a direct correlation to our requirement for valid cost data; if the data is not accurate, then our historical data may not adequately capture “actuals.” As stakeholders, we in the cost community wholeheartedly support the need to attain audit readiness. In this article, I want to take the opportunity to highlight key happenings and achievements since the last newsletter, some of which directly relate to Financial Improvement and Audit Readiness (FIAR).

First and foremost, the biggest change was the 01 October 2014 transition of the Financial Management Center of Expertise (CoE) from SAF/FMC to the Air Force Installation Management and Support Center. I had the distinct honor to “pass the flag” to Maj Gen Theresa Carter and commend the CoE on their tremendous journey since inception in 2006. While they are no longer officially part of the FMC organization, they remain a strategic partner in our functional cost community.

We achieved an unprecedented milestone in growing our cost estimating workforce. On 18 August, three civilians from Wright-Patterson AFB began their AFIT Master’s in Cost Analysis coursework along with 10 officers. I am extremely proud of the dedicated efforts by so many to make this a reality, and our goal is to carry this momentum forward into future classes. It was just a few years ago that the program was at a low point in terms of students and frankly, the program’s viability was in question. Today, that seems like a distant memory, and to maintain the level of expertise required in the field, it must remain a memory.

Getting at the heart of financial improvement, here are a few initiatives and successes worthy of mentioning:

- 1) By the time you read this, our updated inflation operating instruction (OI) should be published. The “current” Air Force Instruction (AFI) is 20 years old and needed to be updated to incorporate changes associated with new terminology involving escalation concepts and instructions on proper inflation index utilization.
- 2) We have a team of cost and modeling experts providing continuous support to the CSAF’s Total Force Continuum effort, a comprehensive look across AF functional areas in the Active Duty, Guard, and Reserve components to drive enhanced integration efficiencies.
- 3) We are experiencing increased demand related to operations and support (O&S) estimating, as well as non-traditional costing areas such as manpower. Historically, cost efforts focused primarily on the investment components, but the O&S piece has gained greater visibility lately. Additionally, improvements continue in the personnel/manpower costs to enhance support to decision makers.
- 4) SAF/FMC produced three key acquisition Service Cost Position estimates over the course of a few weeks—a “surge” not seen in recent history. These products were the culmination of month-long efforts among our operating locations and across the AFCAA divisions—and the workload shows no signs of slowing.

This is only the tip of the iceberg when it comes to what is happening every day in the cost shops. The importance of informing cost-conscious decisions through credible, objective cost analysis is stronger than ever and I am continually impressed by your invaluable contributions in this endeavor. Leaders both within and outside the Air Force have expressed their gratitude and confidence in all the outstanding Air Force cost work we are accomplishing. I look forward to more great achievements in the near future as you rise up to answer the call.

DEPUTY ASSISTANT SECRETARY, BUDGET

– MAJ GEN JAMES MARTIN



A Spark in the FIAR ... How Budget Processes Contribute to Audit Readiness

Sometimes in our pursuit of excellence we become focused on our specific financial management specialties and forget our core competencies overlap and feed the success of one another. FIAR is just one example of how the decisions and processes we use in budget directly impact the Air Force's audit readiness.

While there are many areas where budget affects audit readiness, there are two areas I'd like to specifically discuss which are of interest to auditors: building consistency between each step of programming, budgeting, and executing dollars and properly tracking funds distribution from apportionment to execution.

Consistency between programming, budgeting, and the execution of Air Force dollars contributes to audit readiness by validating the value of the Air Force Corporate Structure. A strong Corporate Structure ensures budgets reflect strategic planning considerations. A strong Corporate Structure is an element investors look for prior to investing in public companies, and is what we should offer the American taxpayers. The Air Force is working on two major initiatives to improve this consistency. First, the Air Force established a 10-year budget and programming outlook in 2013 in order to support full-spectrum readiness by 2023. This initiative is captured in the newly released document "America's Air Force: A Call to the Future" found on the Air Force Portal. Second, at Air Staff, the Financial Management (SAF/FM) and Strategic Plans and Programs (AF/A8) communities are reorganizing programming functions to align under SAF/FM. Both of these initiatives position the Air Force to make difficult decisions early in the programming process so there are fewer funding shortages to address during the budget execution year. This consistency will also increase our credibility during the auditing process.

Another area where the budget community contributes to audit readiness is in the funds distribution process. From Air Staff all the way down to the installation level, we contribute to the Air Force's grade in audit readiness based on how well we document funds distribution. Proper documentation of quarterly and annual funds distribution throughout the entire life cycle of the appropriation proves to auditors we know where the money went. To get this right we must be self-disciplined and pay close attention to detail. Daily balancing is crucial to ensure we do our part to achieve clean audit opinions. I look to you for bold leadership and persistent focus in this area.

Consistency in how we program, budget, and execute Air Force dollars and the funds distribution process are just two ways budget processes contribute to audit readiness. I certainly could write about many more, but really, the most important take-away is to remember the financial management community is a team, and we all play a role in each other's success. To our financial operations brethren, we've got your back as we head into the audit!

(ACTING) DEPUTY ASSISTANT SECRETARY, FINANCIAL OPERATIONS

– MR. STEPHEN HERRERA



Are We Ready for the Schedule of Budgetary Activity (SBA) Audit?

As the senior executive charged with overseeing the Air Force's efforts to becoming auditable, I am often asked that question. My answer consistently is, "We're ready to begin undergoing annual audits." There are several results that can come from undergoing the SBA audit. The unlikely result is that the Air Force will receive an "unmodified opinion." For those of you unfamiliar with the term unmodified opinion, that is the equivalent of a clean opinion. This would mean there are no noteworthy violations or misstatements of the Air Force's financial information. It is unrealistic to expect a clean opinion at our first attempt. A modified opinion is the more likely occurrence. While we have done much to get our financial house in order, ours is not a static Air Force. We have many moving parts and much activity impacting our financial statements. While we have aggressively worked to improve our processes and controls related to our numerous (as in hundreds of thousands) financial transactions, we have more work to do and our corrective actions continue to be refined. Additionally, organizational changes such as the Air Force Installation and Mission Support Center and the twenty percent management headquarters reduction add to the complexity and challenge. Finally, we're actively deploying a new general ledger compliant accounting system, Defense Enterprise Accounting Management System (DEAMS), while we are undergoing audit for the first time. By the end of fiscal year 2015, all CONUS major commands with the exception of AFSPC and AFMC will be using DEAMS.

So why do it? It's the law. I'm not going to quote chapter and verse from the National Defense Authorization Act. What is important to understand is that the SBA audit is an initial step towards full financial statement audits. The entire Department of Defense has a requirement to be ready for full financial statement audits by 30 September 2017. The SBA audit will be an audit of our fiscal year 2015 financial activity. It will not address the full Statement of Budgetary Resources which includes beginning balances of appropriations that have not yet cancelled. It does not include the Air Force Working Capital Fund. It also does not include the balance sheet and the associated mission critical assets. But the SBA audit will be a first step, and delaying this audit, in my opinion, will only delay the overall readiness of the Air Force enterprise. It is time to start stressing the enterprise. It is time to have an independent public accountant audit a larger portion of the Air Force financials and assess if the corrective actions and improvement areas we have been focusing on are indeed the right ones. The SBA audit will be an initial assessment of our ability to respond to a financial statement audit while still performing our day-to-day responsibilities.

It's important we all understand that this is not a one-time or an every four years event. We need to think of the audit and our continuous financial improvement efforts as part of our daily job. The SBA audit will primarily impact the financial, personnel, and contracting functional areas. Full financial statement audit readiness efforts will impact a much larger part of the Air Force and the logistics, communications, and civil engineering communities are actively preparing for those audits. The Air Force will ultimately have clean audit opinions. It will take a tremendous effort, but we'll get there!

ACES HIGH AWARDS



SrA Brandon Gibbs

502d Comptroller Squadron, Joint Base San Antonio-Randolph

SrA Brandon Gibbs is currently assigned as the supervisor of customer service and the primary certifying official and auditor for the 502d Comptroller Squadron, Joint Base San Antonio-Randolph. SrA Gibbs was born in Chapel Hill, NC and grew up in Tucson, AZ. He graduated high school in 2007 and attended college at Coastal Carolina University. In 2009 SrA Gibbs made the decision to enlist in the Air Force. After graduating basic military training, he attended technical school for financial management at Keesler AFB. During his time at Keesler, SrA Gibbs displayed outstanding teamwork and leadership and graduated with academic excellence.

In January 2010, SrA Gibbs arrived at Randolph AFB and immediately hit the ground running as a customer service technician and cashier. Within his first year on station he disbursed over \$2 million and collected \$10 million dollars of government funds. He also provided customer service to more than 30,000 active duty, civilian, and retired personnel. In 2011, SrA Gibbs deployed as a Third Country National (TCN) Escort in support of operation New Dawn. SrA Gibbs was recently chosen as flight leader for Airman Leadership School and guided his 15 member flight through the strenuous course, achieving a 100 percent pass rate. He graduated in the top 10 percent of a class of 64 Airman and was honored with the Distinguished Graduate and Commandant Award. SrA Gibbs is a role model for his peers and subordinates and is without a doubt ... **ACES HIGH!**



SrA Sadie K. Lindsay

9th Comptroller Squadron, Beale Air Force Base

SrA Sadie Lindsay is a financial services technician assigned to the 9th Comptroller Squadron, Beale AFB. SrA Lindsay was born in Buena Park, CA where she graduated high school in 2010. Two weeks after graduation she entered the Air Force. Upon completion of basic military training, she attended technical school at Keesler AFB. After technical training, she reported to Beale AFB, initially serving as a financial analyst. SrA Lindsay certified over 1,000 travel orders totaling \$610 thousand. Her remarkable attention to detail was evident to her flight leadership and she was quickly given a larger program to manage. As an A1C, she was responsible for oversight of over \$48.5 million.

SrA Lindsay moved to the Financial Services Flight in June 2013 and made an immediate impact. As Special Actions team lead she was directly responsible for audit and payment of 385 separation/retirement vouchers worth more than \$580 thousand. Her efforts led to Financial Services receiving a perfect score during the 2013 CUI where she was directly responsible for three identified strengths. In addition, she was the first in her flight to complete all requirements for the DoD FM Certification, Level 1. She maintains a 4.0 GPA and has only two classes remaining for award of her CCAF degree. SrA Lindsay has received numerous awards including 9th CPTS and Wing Staff Airman of the Year in 2011, ACC/FM's Airman of the Quarter for 4th quarter 2012 and 3rd quarter 2014. SrA Lindsay is a superb Airman, a shining example for her peers, and truly **ACES HIGH!**

ACES HIGH AWARDS



TSgt Alan J. Kitler

821 ABG/FM, Thule Air Base, Greenland

TSgt Alan J. Kitler is the NCOIC of Financial Services assigned to the 821 Air Base Group, Thule AB, Greenland. He was born on 16 December 1981 in Niskayuna, NY and graduated from Guilderland High School in 2000. TSgt Kitler attended Snow College in Ephraim, UT full time before enlisting in the Air Force on 16 August 2001. In April 2002, A1C Kitler reported to his first assignment as a military pay processing technician at Ramstein AB, Germany. In June 2005, SrA Kitler reported to Joint Base McGuire-Dix-Lakehurst. His eagerness for increased responsibility earned him the position of lead defense travel administrator for Team McGuire. His performance was vital to successfully implementing DTS and being fully operational ahead of schedule while maintaining the 2nd highest document processing rate in AMC.

In May 2008, SSgt Kitler moved to the position of financial analyst where he once again became the expert of his programs managing a \$44.8 million budget for base supporting organizations. He owned training, reporting, and system admin processes from deployment orders, Resource Management System (RMS), and FM systems that tracked more than \$180 million worth of open documents. In October 2010, SSgt Kitler reported to HQ AFGSC/FM at Barksdale AFB, Louisiana. He filled the position of resource advisor (RA) for HQ AFGSC Command Section and Special Staff. In April 2012, TSgt Kitler deployed as a disbursing agent under the Combined Joint Special Operations Task Force-Afghanistan (CJSOTF-A), SOTF-West where he managed funds accountability, disbursements, collections, and the execution of \$67.1 million in Afghani currency. TSgt Kitler's accomplishments and dedication to serving in the Air Force make him the definition of an **ACES HIGH!**



SrA Thomas Ramirez

14th Comptroller Squadron, Columbus Air Force Base

SrA Thomas Ramirez is currently assigned as the NCOIC of Customer Service for the Financial Services Flight located within the 14th Comptroller Squadron at Columbus AFB. SrA Ramirez attended high school at Kadena Air Base, Japan where he captained the varsity soccer team for three years before graduating in 2004 from Shawnee Mission High School in Kansas. He went on to pursue higher education at the University of Kansas and earned a bachelor's degree in economics. To further his endeavors, Ramirez enlisted in the Air Force in September 2011.

In March 2012, SrA Ramirez arrived at Columbus AFB and quickly began to excel. Within a couple months he aced his career development courses and took over as lead retirement and separations technician, in-processing, and Case Management System lead. SrA Ramirez worked directly with AETC/FM to create a new "In-Processing Tracker" that has since been implemented across the entire MAJCOM, nearly eliminating all overpayments for the 923 inbound members at Columbus AFB since application. As an auditor and military pay certifier, SrA Ramirez has set the bar repeatedly while maintaining a 99 percent accuracy rate, smashing the 95 percent Air Force standard and making sure Airman are paid right the first time. His excellence and dedication earned him the "Top 3 Spotlight" award, 14 CPTS Airman of the Year 2013, WSA Airman of the Year 2013, and AETC/FM Airman of the Year 2013. Airman Ramirez's ability to lead and mentor his peers culminated with him being recognized as the Lance P. Sijan Leadership award recipient for WSA. SrA Ramirez is truly the best of the best, he is ... **ACES HIGH!**

PROMOTIONS

ACC LaHaye, Dwayne A. TO A Col; HQ ACC/FM/FMA – Joint Base Langley-Eustis

AFMC Peeler, David Jr. TO A Col; AFLCMC/FM-FZ – Wright-Patterson AFB

AMC Collins, Christina S. TO A Col; HQ AMC/FM-1 – Scott AFB

PACAF Finley, Quentin TO A CMSgt; 374 CPTS/CEM – Yokota AB

USAFE Smith, Nyle TO A CMSgt; 86 CPTS/FMD – Ramstein AFB

ACC

Edge, Mary, GS-12; 552 ACW/MXG/FM – Tinker AFB

Green, Karen, GS-12; 552 ACW/OG/FM – Tinker AFB

LaHaye, Dwayne A., Col; HQ ACC/FM/FMA

– Joint Base Langley-Eustis

Linehan, Patrick, TSgt; 55 CPTS/FMF – Offutt AFB

Penvose, Brandon, TSgt; 4 CPTS/FMA – Seymour Johnson AFB

Roberts, Simone, TSgt; 49 CPTS /FMF – Holloman AFB

AFGSC

Gibson, Todd, Lt Col; AFGSC/FM/FMAO – Barksdale AFB

Quevedo, Shirley, SMSgt; 5 CPTS/FM/FMD – Minot AFB

AFMC

Bartshe, Summer, GS-13; HQ AFMC/FMC

– Wright-Patterson AFB

Bell, Tracy, Lt Col; 377 CPTS/CC – Kirtland AFB

Blochowiak, Robert, GS-12; AFSC/FMP – Tinker AFB

Boekmke, Bradley, GS-13; AFLCMC/FZC – Wright-Patterson AFB

Buck, Rebekah, GS-13; AFLCMC/FZA – Wright-Patterson AFB

Carter, Anthony, GS-12; 78 CPTS/FMAS – Robins AFB

Cook, Alan, GS-14; AFSC/FZC – Hill AFB

Cross, Janet, GS-13; AFLCMC/WWJF – Arlington, VA

D'amato, Michael, GG-12; AFLCMC/HNCF – Lackland AFB

Davis, Gino, GS-13; AFLCMC/WWJF – Arlington, VA

Davis, James, GS-13; AFLCMC/WWJF – Arlington, VA

Davis, Jill Buchanan, GS-12; AFLCMC/EBHA – Robins AFB

Davis, Katherine, GS-14; 96 TW/FM/FMA – Eglin AFB

Davis, Lyle, GS-13; AFLCMC/WWJF – Arlington, VA

Dillon, Andra, GS-13; HQ AFMC/FMA – Wright-Patterson AFB

Douglas, Dennie, GS-13; AFLCMC/WLSF – Robins AFB

Edwards, Katenna, GS-13; 96 TW/FM/FMA (MXG) – Eglin AFB

Emden, Kaylene, GS-12; 448 SCMW/FMA – Hill AFB

Faust, Molly, GS-14; AFLCMC/FZA – Wright-Patterson AFB

Fields, Sandra, GS-12; AFLCMC/WWMF – Wright-Patterson AFB

Frank, Teresa, GS-13; HQ AFMC/FMC – Wright-Patterson AFB

Garcia, Tracy, GS-13; AFLCMC/WLZI – Wright-Patterson AFB

Gonzalez, Laura, GG-12; AFLCMC/HNCF – Lackland AFB

Holloway, Sharon, GS-13; AFLCMC/WWJF – Arlington, VA

AFMC cont.

Hoppel, Brianna, GS-12; AFLCMC/XZW – Eglin AFB

Hoppner, Kathreen, GS-13; AFLCMC/WWJF – Arlington, VA

James, Austin, GS-12; AFLCMC/WWUF – Wright-Patterson AFB

Jarvis, Christopher, GS-13; AFLCMC/FZC – Eglin AFB

Jennings, Linda, GS-12; AFLCMC/EBMS – Eglin AFB

Johns, Joshua, GS-12; AEDC/FMP – Arnold AFB

Johnson, Nathan, GS-13; AFLCMC/WWMF – Hill AFB

Johnson, Todd, GS-12; 96 CPTS/FMQ – Eglin AFB

Kapaku, Charles, GS-14; AFLCMC/FZC – Wright-Patterson AFB

Kracke, Sean, GS-12; 72 CPTS/FMAO – Tinker AFB

Lamb, Canadeth, GS-12; AFLCMC/WWMF – Hill AFB

Luff, Jacqueline, GS-13; AFLCMC/FZC – Hanscom AFB

Medina, Alexandra, GG-12; AFLCMC/WNCF – Lackland AFB

Palmer, Allison, GS-14; AFLCMC/HBGF – Robins AFB

Robinson, Brett, MSgt; 72 CPTS/FMF – Tinker AFB

Roller, Julius, GS-12; 448 SCMW/FMR – Hill AFB

Ross, Marqus, Capt; AFLCMC/WLCF – Wright-Patterson AFB

Salmon, Lorette, GS-12; AFLCMC/WLMF – Robins AFB

Scarf, Beth, GS-12; AFLCMC/FZA – Wright-Patterson AFB

Schiller, Ryan, GS-13; AFLCMC/WWJF – Arlington, VA

Singleton, Kenneth, GS-12; AFLCMC/WWMF – Hill AFB

Slone, Jenifer, GS-13; HQ AFMC/FMP – Wright-Patterson AFB

Stofferahn, Danielle, GS-12; 448 SCMW/FMR – Hill AFB

Stover, Kelli, GS-12; AFLCMC/WWZF – Tinker AFB

Stuart, Kenneth, GS-13; AFLCMC/FZA – Wright-Patterson AFB

Sweeney, Michael, GS-13; AFLCMC/FZC – Hanscom AFB

Thrift, Katrina, GS-13; 78 CEG/CEIAR – Robins AFB

Walker, Tom, GS-13; 96 CPTS/FMA – Eglin AFB

Weese, Brian, GS-13; AFLCMC/WLDF – Hill AFB

Winterhalter, James, GS-13; AFLCMC/HIBF

– Wright-Patterson AFB

Wood, Douglas, GS-13; AFLCMC/WLVA – Tinker AFB

AFSOC

Harter, Benjamin, GS-13; HQ AFSOC/FMAO – Hurlburt Field

Lobitos, Leroy, MSgt; 1 SOCPTS/FMA – Hurlburt Field

Ostrander, Rebecca, GS-13; HQ AFSOC/FMAS

– Hurlburt Field

PROMOTIONS

AFSPC

Collins, Christopher, GG-13; SMC/FMC – Los Angeles AFB
Costanza, Mard, GG-13; SMC/GPPC – Los Angeles AFB
Depriest, Nicholas P., Capt; SMC/SYP – Los Angeles AFB
Destigter, Paul, GS-13; AFSPC/FM/FMA – Peterson AFB
Edwards, Natasha, GG-13; SMC/GPPC – Los Angeles AFB
Hamer, Willie D., GS-13; SMC/GPPC – Los Angeles AFB
Hoft, Valerie M., Capt; SMC/LRP – Los Angeles AFB
Jackson, Orville, TSgt; 30 CPTS/FMA – Vandenberg AFB
Jones, Tony, TSgt; 30 CPTS/FMA – Vandenberg AFB
Likke, Sosena, GS-12; SMC/ISP – Los Angeles AFB
Martin, Jeffrey, GG-14; SMC/PIF – Los Angeles AFB
Russell, Waylon, MSgt; 24 AF/FM – Lackland AFB
Sommer, Eric M., GG-13; SMC/FMC – Los Angeles AFB

AMC

Agyenfrempong, Kwadwo S., TSgt; 87 CPTS/FMF
– McGuire AFB
Brennenstul, Kathleen J., GS-14; HQ AMC/FMF-1 – Scott AFB
Datsko, Jon N., Capt; 319 CPTS/WAE – Grand Forks AFB
Hooks, Jr., Willie, MSgt; 6 CPTS/FMF – MacDill AFB
Schmidt, Sandra E., MSgt; HQ AMC/FMP – Scott AFB

PACAF

Covita, Bien, TSgt; 15 CPTS/FMF
– Joint Base Pearl Harbor-Hickam
Flores, Jose, TSgt; 7 AF/FM – Osan AB
Griffin, James, Capt; 15 CPTS/FMA
– Joint Base Pearl Harbor-Hickam
Halsted, Regan, MSgt; HQ PACAF/FMF
– Joint Base Pearl Harbor-Hickam
Jackson, Sarah, TSgt; 51 CPTS/FMF – Osan AB
Mitchell, Elizabeth, Capt; 35 CPTS/FMA – Misawa AB
Mptias, Demetrius, TSgt; 374 CPTS/FMA – Yokota AB

SAF/FM

Hess, Cody, Maj; SAF/FMBP – Pentagon
Taha, Kahlil, Lt Col; SAF/FMBIZ – Pentagon
Wildman, Lisa, Lt Col; SAF/FMBL – Pentagon
Wood, Michael, GS-13; SAF/FMBIZ – Pentagon

USAFE

Jones, Crystal, TSgt; 48 CPTS/FMF
– RAF Lakenheath, Great Britain

CONGRATULATIONS!

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RETIREMENTS

ACC

Osby, Juanita AS A CMSgt; 20 CPTS/FMD – Shaw AFB

AFGSC

Blue, Robert AS A Col; AFGSC/FM – Barksdale AFB

Conerly, Chad AS A Col; AFGSC/FM/FMA – Barksdale AFB

AFMC

Wasdin, Christine AS A Col; AFLCMC/FM – Wright-Patterson AFB

PACAF

Hill, Marlin AS A CMSgt; HQ PACAF/FMC – Joint Base Pearl-Harbor Hickam

ACC

Dandeneau, Joseph, MSgt; 4 CPTS/FMA

– Seymour Johnson AFB

Griffith, Michelle, Lt Col; 9 CPTS/CC – Beale AFB

Hage, Saida, Maj; CPTS/CC – Holloman AFB

Huff, Jennifer, Maj; 4 CPTS/CC – Seymour Johnson AFB

Simpson, Patricia, MSgt; CPTS/RA – Holloman AFB

Wyatt, Steven, TSgt; 20 CPTS/FMF – Shaw AFB

AFMC

Bennett, Sandra, GS-13; HQ AFMC/FMP

– Wright-Patterson AFB

Brown, Robert, GS-13; AFSC/FZRS – Robins AFB

Butts, Merrial, GS-12; AFLCMC/WLNF

– Wright-Patterson AFB

Desharnais, Elizabeth, GS-13; AFLCMC/HNIF – Hanscom AFB

Ferguson, Steffi, GS-12; AFSC/FZA – Robins AFB

Fisher, Jeffrey, GS-12; AFLCMC/WINF – Wright-Patterson AFB

Galvan Patricia, GS-12; AFLCMC/EBDI – Eglin AFB

Hamilton, Paulette, GS-12; AFLCMC/WFCQ

– Wright-Patterson AFB

Holt, George, GS-13; 96 TW/FM/FMA (MXG) – Eglin AFB

Iacobucci, Richard, GS-13; HQ AFMC/FMR

– Wright-Patterson AFB

Marino, Nora, GS-12; AFLCMC/FZA – Wright-Patterson AFB

Marmer, Christine, GS-14; HQ AFMC/FMP

– Wright-Patterson AFB

Minamy, Richard, GS-13; AFLCMC/WFCU

– Wright-Patterson AFB

Mitchell, Genise, GS-12; AFLCMC/WFCA

– Wright-Patterson AFB

Nicholls, Alan, GS-12; AFSC/FZC – Hill AFB

Odgers, Lynn, GS-13; HQ AFMC/FMP – Wright-Patterson AFB

Patton, Adeline, GS-12; AFLCMC/WFCQ

– Wright-Patterson AFB

Perry, Virginia, GS-12; AFLCMC/HBQ – Peterson AFB

AFMC cont.

Sheikh, Ghafoor, GS-12; AFLCMC/HNAF – Hanscom AFB

Simon, Roger, GS-13; AFLCMC/FZC – Wright-Patterson AFB

Steiner, Nicholas, GS-13; HQ AFMC/FMP

– Wright-Patterson AFB

Taggart, Gladys, GS-12; AFLCMC/WIUF

– Wright-Patterson AFB

AFGSC

See highlight

AFSPC

Bolles, Rhonda, MSgt; AFSPC/FM/FMP – Peterson, AFB

Stanley, Lisa, Maj; 460th CPTS/CC – Buckley AFB

Tucker, Kevin, MSgt; 30 CPTS/FMF – Vandenberg AFB

Westerman, Tonya, SMSgt; 50 CPTS/FM – Schriever AFB

AMC

Hammersmith, Jackie, GS-13; HQ AMC/FMFN – Scott AFB

Jones, Carolyn, GS-12; AMC/FMP – Scott AFB

Sanders, Troy L., Lt Col; HQ AMC/FMP – Scott AFB

Vivoni, William J., Maj; 436 CPTS/CC – Dover AFB

PACAF

Torosian, Regina, GS-12; HQ PACAF/FMA

– Joint Base Pearl-Harbor Hickam

SAF/FM

Randolph, Darrell, Maj; SAF/FMBOO – Pentagon

Rodriguez, Cecilia, MSgt; SAF/FMBOP – Pentagon

Wilmers, Lisa, Maj; SAF/FMBOP – Pentagon

USAFE

Johnson, Jennifer, MSgt; 86 CPTS/FMF – Ramstein AFB

Scott, Kennedy, MSgt; 501 CSW – RAF Alconbury

Smith, Benjamin, TSgt; 52 CPTS/FMQ

– Spangdahlem, Germany



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