



Certificate of Excellence in Accountability Reporting[®]

Fostering
Excellence in
Performance and
Accountability
Reporting

Certificate of Excellence in Accountability Reporting

AGA's Certificate of Excellence in Accountability Reporting (CEAR®) Program has been helping federal agencies produce high-quality Performance and Accountability Reports since 1997. The program was established in conjunction with the Chief Financial Officers Council and the U.S. Office of Management and Budget to improve financial and program accountability by streamlining reporting and improving the effectiveness of such reports.

Outstanding Performance and Accountability Reports Can Improve Operations

High-quality Performance and Accountability Reports do more than provide a comprehensive understanding of an agency's fiscal and programmatic accomplishments. Providing readers the opportunity to assess financial stewardship and evaluate program performance, exceptional Performance and Accountability Reports can help leaders rethink the way agencies do business.

Program Overview

Through the program, AGA advises agencies on how to prepare integrated and user-friendly Performance and Accountability Reports that clearly show what an agency accomplished with taxpayer dollars and the challenges that remain.

Agencies that participate in the program submit their Performance and Accountability Report to a five-member review team for an in-depth evaluation. These five individuals assess the report using the CEAR Reviewer Guidelines and then provide detailed recommendations for improving the effectiveness of the report. Agencies with reports that are considered excellent are awarded the Certificate of Excellence in Accountability Reporting. (The certificate recipients will also receive recommendations for improvement.)

Program Eligibility

All federal agencies and components of agencies are encouraged to demonstrate their commitment to excellence by participating in the program, whether or not they are statutorily required to produce a Performance and Accountability Report.

Program Benefits

Agencies that participate in the program receive:

A Comprehensive Evaluation and Detailed Recommendations

A panel of five distinguished experts from inside and outside the financial management profession performs an in-depth review of the Performance and Accountability Report. The review panel provides specific recommendations for improving the effectiveness of the Performance and Accountability Report. It then decides whether the report merits the Certificate of Excellence in Accountability Reporting.*

*Agencies must receive an unqualified opinion on their financial reports to be eligible for the Certificate of Excellence in Accountability Reporting.

Valuable Training for Preparers of Performance and Accountability Reports

Each participating agency is permitted to register up to five staff members for AGA's half-day Performance and Accountability Report Preparers' Training, where attendees will learn strategies and best practices for performance and accountability reporting.

Technical Development for Professional Staff

Each participating agency has the opportunity to appoint senior-level

staff to act as program reviewers, offering unparalleled exposure to the broad range of current performance and accountability reporting practices. Serving as a reviewer is a practical way to keep abreast of the most recent developments in authoritative standards affecting federal accounting, financial reporting and performance measurement.

The Certificate of Excellence in Accountability Reporting

Agencies that achieve such a distinction receive all program benefits plus the following:

A Prestigious National Award

During a special award ceremony, AGA presents the prestigious Certificate of Excellence in Accountability Reporting to the agency's administrator and presents the Award for Excellence in Accountability Reporting to the office that prepared the report. The taxpaying public, Congress, public interest groups and financial management professionals recognize the Certificate of Excellence in Accountability Reporting as an outstanding accomplishment for a federal agency and its management.

Professional Recognition

AGA promotes the exceptional accomplishment to the federal government community through press releases and recognizes the agencies in *The Journal of Government Financial Management*,

Government Financial Management TOPICS, *AGA Today* and AGA's website.

Validation of an Agency's Accountability

Congress, the U.S. Office of Management and Budget, the U.S. Department of the Treasury and the U.S. General Accounting Office recognize the Certificate of Excellence in Accountability Reporting as evidence of a complete presentation of an agency's programmatic and financial affairs.

Enhanced Report Presentations

Receiving the Certificate of Excellence in Accountability Reporting represents a significant accomplishment for a federal agency and its management. Such an impressive achievement can be used to strengthen presentations to congressional leaders during budget and oversight hearings and to the media.

Are You Ready to Demonstrate Your Agency's Commitment to Excellence?

Your work producing quality, timely Performance and Accountability Reports is essential to the overall objective of advancing government accountability. Contact us today to ensure your Performance and Accountability Report is included in the next CEAR Program cycle.

Program Requirements Checklist

Use the following checklist to ensure your complete submission:

- The signed, completed application.
- An original letter signed by your agency's Chief Financial Officer or equivalent-level official requesting that your Report be reviewed by the Certificate of Excellence in Accountability Reporting Program.
- Six copies of your Performance and Accountability Report (a signed, print-ready copy is acceptable).
- If you participated in the program the prior year: six copies of a letter responding to each of last year's recommendations for strengthening your Performance and Accountability Report. This very important step is one of the most critical components of the CEAR Program. Excellence in

Performance and Accountability Reporting is an evolving process. Continuous improvement is a hallmark of excellent reports.

- Optional but strongly recommended: six copies of the completed CEAR Reviewer Guidelines for the current year's submission. Not only will the CEAR Reviewer Guidelines act as a valuable tool for preparing your own Performance and Accountability Report, but it will provide further details for the review team members. Your completed document should contain (1) your agency's name and (2) the Performance and Accountability Report page numbers where the reviewers can find the referenced items. Including page numbers is very important. (Please visit AGA's website at www.agacgfm.org/performance/cear/cearchecklist.aspx for a copy of the CEAR Reviewer Guidelines or contact the program director.)
- Optional, but continually needed: names of high-level (GS-14 and

above) individuals representing the Chief Financial Officer's, Inspector General's and other offices who are available to serve as program reviewers. The knowledgeable senior-level representatives serving as program reviewers are critical to the success of the program. We ask each participating agency to provide at least one CFO and one IG representative (more if possible) who would be willing to serve in this capacity.

Deadline

All Performance and Accountability Reports, related documents and program fees are due 30 days after the Performance and Accountability Report is due to OMB and Congress.

Fee

The filing fee is due when the application and other documents are submitted. Please see the "Payment" portion of the program application for the current fee.

Be a part of AGA's CEAR Program

Visit our website at
[www.agacgfm.org/
performance/cear](http://www.agacgfm.org/performance/cear)
or send us an e-mail at
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to participate in the
CEAR Program.



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