



CEAR Program Reviewer Information and Application

Certificate of Excellence in Accountability Reporting (CEAR) Program® REVIEWER'S INFORMATION AND GUIDE

Interested in learning more about the Certificate of Excellence in Accountability Reporting (CEAR) Program reviewer commitment? **If you ARE interested in serving as a reviewer, please complete and submit the brief application on the last page.** We will contact you about training and assignment to a review team.

We cannot do it without you!

WHAT DO REVIEWERS DO?

- Reviewers serve on a team of five that provides invaluable advice and constructive recommendations to federal agencies to help them improve their PARs. Reviewers also decide whether or not the report they have evaluated merits the AGA's *Certificate of Excellence in Accountability Reporting*.
- Participating as a CEAR reviewer takes approximately 15-20 hours. This includes:
 - (1) attending the reviewer's 2-hour training (In accordance with the standards of the National Registry of CPE Sponsors, CPE credits will be granted based on a 50-minute hour. Those who complete the classroom training receive the appropriate number of CPE's in "Management.")
 - (2) reading the Performance and Accountability Report and related documents,
 - (3) completing the Review Guidelines,
 - (4) specifying strengths in the report
 - (5) developing specific recommendations for improving the report,
 - (6) and attending the 2-hour review team meeting in March or April.
- Reviewers are expected to personally perform the report evaluation and personally attend the 2-hour review team meeting. Although reviewers may involve others in the review as a form of training or for other reasons, the reviewer **should not delegate** the review or attendance at the team meeting to others.

BENEFITS OF SERVICE

Serving as a CEAR reviewer offers unique and valuable benefits, including:

- **Exposure to practice.** Your review of Performance and Accountability Reports from different federal agencies offers unparalleled exposure to a broad range of current accountability reporting practices. This exposure can be an invaluable resource for improving the quality of your agency's accountability reporting or that of your clients.
- **Maintain and sharpen technical skills.** Reviewing Performance and Accountability Reports for the CEAR Program is a practical way to keep abreast of the most recent developments in authoritative standards affecting accounting, financial reporting, and performance measurement for the federal government. Additionally, those who complete the reviewer classroom training receive CPE's in "Management." In accordance with the standards of the National Registry of CPE Sponsors, CPE credits will be granted based on a 50-minute hour.
- **Professional service.** Since its inception, the CEAR Program has made a major contribution to improving the quality of accountability reporting in the federal government. When you serve as a CEAR reviewer, you are making a direct personal contribution toward enhancing the federal financial and program management profession, and demonstrating your expertise and professional dedication.

ELIGIBILITY FOR REVIEWER SERVICE

A panel of five professionals (independent of the agency's report they are evaluating and with considerable knowledge and experience in federal government financial management, general knowledge of federal government operations, the subjects covered by the reports and, at least collectively, a familiarity with the federal agency submitting the report, its mission and its programs) reviews each PAR submitted to the CEAR



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Program. One panel member is the CEAR Program Technical Director and the other four panel members are volunteers that cover the following professional backgrounds and experience:

- **CFO Representatives** – Chief Financial Officers, Deputy Chief Financial Officers, Controllers/Comptrollers (and Deputies), Directors of Finance/Financial Management (and Deputies) and other senior-level staff who are responsible for the preparation and issuance of their federal agency's PAR.
- **Budget Representatives** – Budget officers, Deputy Budget Officer, directors of budget and other senior-level staff who are responsible for preparing budgets in coordination with PARs.
- **IG Representatives** – Inspectors General, Deputy Inspectors General, Assistant Inspectors General for Audit, Deputy Assistant Inspectors General for Audit, Directors of Financial Statement Audits, Financial Management and Performance Audits (and Deputies) and Audit Managers who are responsible for the review/audit of their federal agency's financial statements and/or PAR.
- **Independent Public Accountants Representatives**– Partners, Principals, Senior Managers and Audit Managers who are responsible for the review/audit of federal agency financial statements and/or PARs.
- **Program Managers** — Active and retired senior-level federal agency managers of programs. Managers who are responsible for providing non-financial input to PAR.
- **Performance Measurement Experts and Others** – Active and retired senior-level federal officials who are program managers and/or preparers of performance measurement reports/data, also academicians, public interest group representatives and others with a government financial management background.

Each review team should have one representative from each of the above categories plus the program's technical director.

CYCLE CALENDAR

1. AGA Hosts Report Preparer's Workshop (mid to late summer)

- Evaluation cycle launches with annual report preparer's workshop.
- AGA encourages federal agencies to participate in report preparer's training. (Agencies that commit to participate in the program can send up to five staff members to the Preparer's training free. Staff from other agencies can attend training for a fee.)

3. AGA Hosts Reviewer's Training (late fall)

- Reviewer training is offered in November or December.
- Reviewers attend a 2-hour Reviewer's Training where the Performance and Accountability Report Guidelines are discussed and the process is explained.

4. Agencies Submit PARs

- Agencies submit their Performance and Accountability Reports 30 days after reports are due to OMB

5. Reviewers Evaluate the PARs

- Each reviewer has approximately 30 days to read and review an agency's PAR.
- Each team member (1) provides any recommendations for improvement he or she feels would be helpful, (2) identifies strengths of the report, and (3) decides whether the agency's PAR qualifies for the *Certificate of Excellence in Accountability Reporting*.
- Reviewers then submit their evaluation, findings, and recommendations for improvement electronically so they can be combined, and a letter drafted.
- The **results** of all reviews should be kept **strictly confidential**.

4. Reviewers Attend a Review Team Meeting

- After all team results are received, program's technical director consolidates the recommendations for improvement.
- The review team then meets as a group (the meeting, which is held at the AGA National Office in Alexandria, VA, usually lasts about 2 hours) to:
 - reach agreement on recommendations for improvement to be forwarded to the agency
 - vote on whether the *Certificate of Excellence in Accountability Reporting* should be awarded.

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- (CEAR reviewers are encouraged to interact with each other during the meeting to reach a unanimous vote. However, the minimum vote to present a Certificate must be a 4-1 vote.)
- Discuss the tone and content of the cover letter to the recommendations
- Once changes are incorporated, Reviewers have a final opportunity to comment on the content of the documents that gets returned to the federal agency.

5. AGA Notifies Agencies of the Results

- A letter is sent to the official designated on the agency's application
- Recommendations are provided, regardless if a Certificate of Excellence is awarded or not.

6. AGA Hosts an Awards Ceremony to Recognize Excellence in Accountability Reporting

- Each reviewer is invited to the awards ceremony where AGA presents the Certificate of Excellence.

FREQUENTLY ASKED QUESTIONS

What is the goal of the CEAR Program and review?

- The program's goal is two-fold: (1) review individual Performance and Accountability Reports and provide recommendations for improving quality. This goal is particularly important considering the limited resources available within the government to review the reports for the purposes of improving quality and usefulness, and providing suggestions for improvement; and, (2) evaluate the Reports and publicly recognize excellent reports by issuing a Certificate of Excellence to those agencies.
- The review team's purpose is to prepare constructive suggestions for improving the PAR and to determine whether the report is at a level of excellence to merits a *Certificate of Excellence*. Remember, however, that the program's focus is on excellence, not perfection.

How can I become a CEAR Reviewer?

- Complete the last page of this information packet and **send only that page to Lynn Hoffman** at AGA. (See the bottom of the form for address and fax information)

How many reports will I be asked to review each year?

- Most CEAR reviewers review only one PAR each year.
- In rare instances, a CEAR reviewer may be asked to review two reports.

When will I receive a PAR to review?

- You will receive the PAR either in late December or early January via mail.

What materials does a CEAR reviewer receive to evaluate a PAR?

- Each CEAR reviewer receives the following materials to evaluate:
 - A federal agency's PAR.
 - A CEAR Guideline completed by the participating federal agency, if available.
 - Review comments from previous year, if applicable.
 - A federal agency's response to the prior year's comments, if applicable.

Can I talk about this project and the results?

- Only with your other review team members! The names of CEAR Program federal agency participants, the names of review team members, and review results including comments should be **kept strictly confidential**.
- AGA produces a summary of results document that cites names of many of the participating agencies. The agency authorized inclusion in summary documents in application.



CEAR Program
Reviewer Information and Application

CEAR Program
Reviewer Application Form

Name

Title

Employer

Home* or Work Street Address
City/State/Zip

*using home address will allow for quicker delivery of report

Phone Number
Fax Number
E-Mail Address

Are you an AGA Member? o Yes o No
If you are a member of AGA, please identify the chapter:
Are you a CGFM? o Yes o No Are you a CPA? o Yes o No
We publicly thank the entire pool of CEAR Program reviewers by listing them in our publications, website and other public forums. Please mark this box if you do NOT want to be listed:
o Please do not publicly thank me for my CEAR Program reviewer service.
May we add you to "AGA Today," our biweekly e-briefing that covers latest information about accounting and auditing standards, appointments and other news of the profession, upcoming CPE opportunities, and more? o Yes o No

Each review team is composed of individuals from each of the following areas. Please indicate how we should categorize you*:
o CFO Rep o IG Rep
o Other/Perf Measurement o "Ind Pub Acc't" Rep
*See pages 2 for a description of each category

Indicate the PARs and/or Annual Financial Statements as preparer or auditor (circle one: preparer / auditor) that you have recently been associated, and therefore ineligible to review. Which Agencies:
PARs o 1996 o 1997 o 1998 o 1999 o 2000 o 2006 o 2008
o 2001 o 2002 o 2003 o 2004 o 2005 o 2007 o 2009
Financial Statements o 1996 o 1997 o 1998 o 1999 o 2000 o 2006 o 2008
o 2001 o 2002 o 2003 o 2004 o 2005 o 2007 o 2009
Please attach any other relevant statements of your qualifications such as a bio or resume.

Please submit the completed form to: Louise Kapelewski
2208 Mount Vernon Avenue • Alexandria, VA 22301-1314
703.684.6931, ext. 321 • 800.242.7211 • FAX 703-703-548-9367 • E-mail: lkapelewski@agacgfm.org

THANK YOU FOR YOUR SERVICE!