

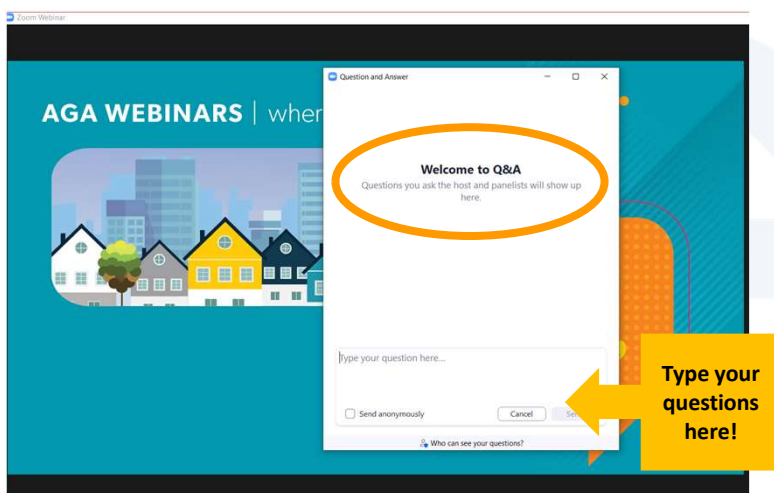


FY 2023 CEAR Program Preparer Training

August 2, 2023 | 9 – 11 a.m. ET | 2 CPEs | FOS: ACCG

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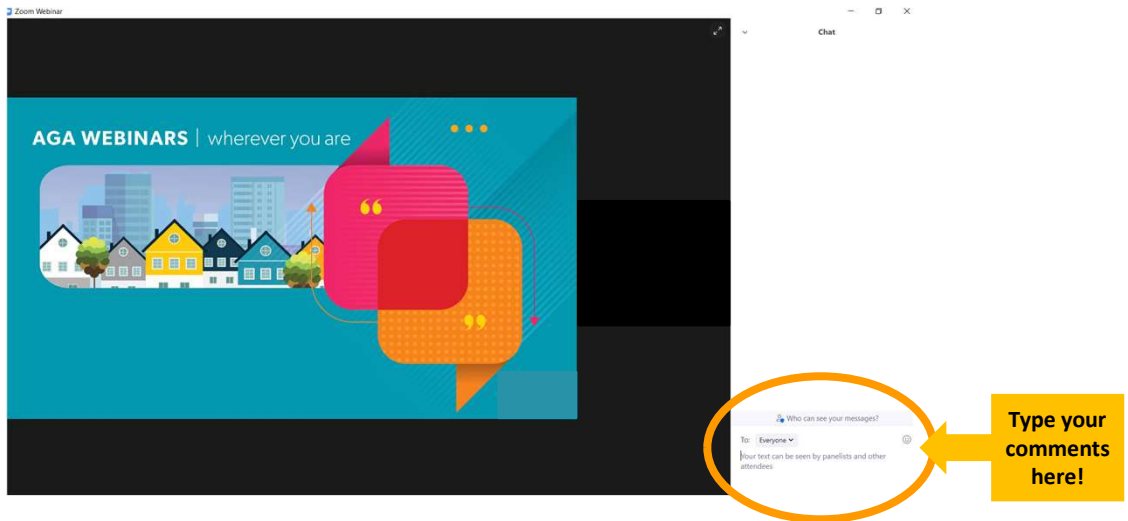
Have Questions?



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Want to Chat?



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CPE Credit

***enable pop ups!**

CPE Alertness Check: Click "Yes" to validate your participation.

Choose an option:

- ☐ Yes
☐ No

Submit

Exit

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Polling Question

I work for the following type of organization (please select one):

- A. Federal Government
- B. State Government
- C. Local Government
- D. Non-profit/Higher Education
- E. Independent Public Accounting firm
- F. Other



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Polling Question

How familiar are you with the Certificate of Excellence in Accountability Reporting (CEAR) Program?

- A. Very familiar
- B. Somewhat familiar
- C. Not at all – first time attending training



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Today's Agenda

- 9:00 a.m.** Welcome/CEAR Program Overview – Ann Ebberts
- 9:10 a.m.** AGA CEAR Guidelines – Andrew Lewis
- Overview of Guidelines
 - Notable changes to FY2023 CEAR Guidelines
- 9:30 a.m.** The Importance of MD&A - Ann Ebberts
- 9:50 a.m.** Commendable Practices – Diane Dudley
- Special Awards
 - CEAR with Value Added Distinction
- 10:25 a.m.** Tips from Value-Added Distinction Award Winner – U.S. Department of the Treasury
- 10:50 a.m.** CEAR Program timeline, logistics, CPEs – Christen Denson



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Speakers

- **Ann Ebberts, CEO, AGA**
- **Andrew Lewis, CGFM, CPA, PMP, CEAR Board Chair**
- **Diane Dudley, CGFM, CPA, CEAR Lead Reviewer, AGA**
- **Kawan Taylor, CPA, Executive Director, Financial Reporting, Policy, & Operations, Office of the Deputy CFO, United States Department of the Treasury**
- **Christen Denson, CMP, AGA Meetings & Programs Manager**



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Welcome & CEAR Program Overview

Speaker: Ann Ebberts, CEO, AGA

- CEAR Program Background
- Benefits of the CEAR Program
- CEAR Awards



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Reasons Why Agencies Participate

- “We participate in the CEAR program because we believe it is important to present the most informative, interesting, useful, and readable financial and performance information possible. And we believe in continuous improvement.”
- “The CEAR program provides our team with inspiration and motivation to prepare the very best document that they can. Otherwise, the summary of best practices is very beneficial. Also very beneficial are the summaries of special Best-in-Class awards across all winning agencies”.
- “We participate to demonstrate our commitment to excellence and to challenge ourselves to continuously improve our AFR. The review comments are helpful (suggestions for improvement) and encouraging (highlighting what is done well). It is also a pleasure to celebrate excellence during the Awards Dinner.”
- “To get an unbiased and quality review of our report, with recommendations on how to improve.”



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AGA CEAR Guidelines

Speaker: Andrew Lewis, CGFM, CPA, PMP, CEAR Board Chair

- Overview of the Guidelines
- Notable changes for FY 2023



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The Importance of MD&A

Speaker: Ann Ebberts, CEO, AGA

“ MD&A provides an opportunity to *tell the high-level story* of the agency”

- Mission and organizational structure
- Performance goals and results....and funds spent to achieve them
- Discussion of systems, controls and legal compliance
- A look to the future – new demands, risks, uncertainties, events, and trends



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Award Winning Practices & Pitfalls

Speaker: Diane Dudley, CGFM, CPA, CEAR Lead Reviewer, AGA

- Report Elements not to Overlook
- Commendable Practices – Summary of Results
- Special Awards
- CEAR with Value Added Distinction



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Best-In-Class Awardees – FY 2022 AFRs/PARs

- | | |
|---|---|
| 1. Inspiring Photographs and Captions (Department of the Interior) | 8. Inspector General's Summary of the Most Serious Management and Performance Challenges and Management's Response (Treasury) |
| 2. Agency Head Message (Peace Corps) | 9. Most Improved Presentation of Performance in an MD&A (IRS) |
| 3. Understandable Financial Statement Footnotes (FTC) | 10. Integrated Financial and Performance Reporting (NCUA) |
| 4. Outreach, Inclusion and Access Features (USPTO) | 11. Payment Integrity Report Presentation (HHS) |
| 5. Insightful Forward-looking Information Linked to ERM Risks (AOC) | 12. Clear, Concise Performance Highlights (FAA) |
| 6. Excellence in Presentation of Performance Results in an Agency Financial Report (NASA) | 13. Conveying Performance Information in a Creative and Inspiring Way (VA) |
| 7. Excellence in Presentation of Performance Results in a Performance and Accountability Report (GAO) | 14. Using Data Analytics for Program and Performance Evaluation (State) |



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Tips from Value-Added Distinction Awardee

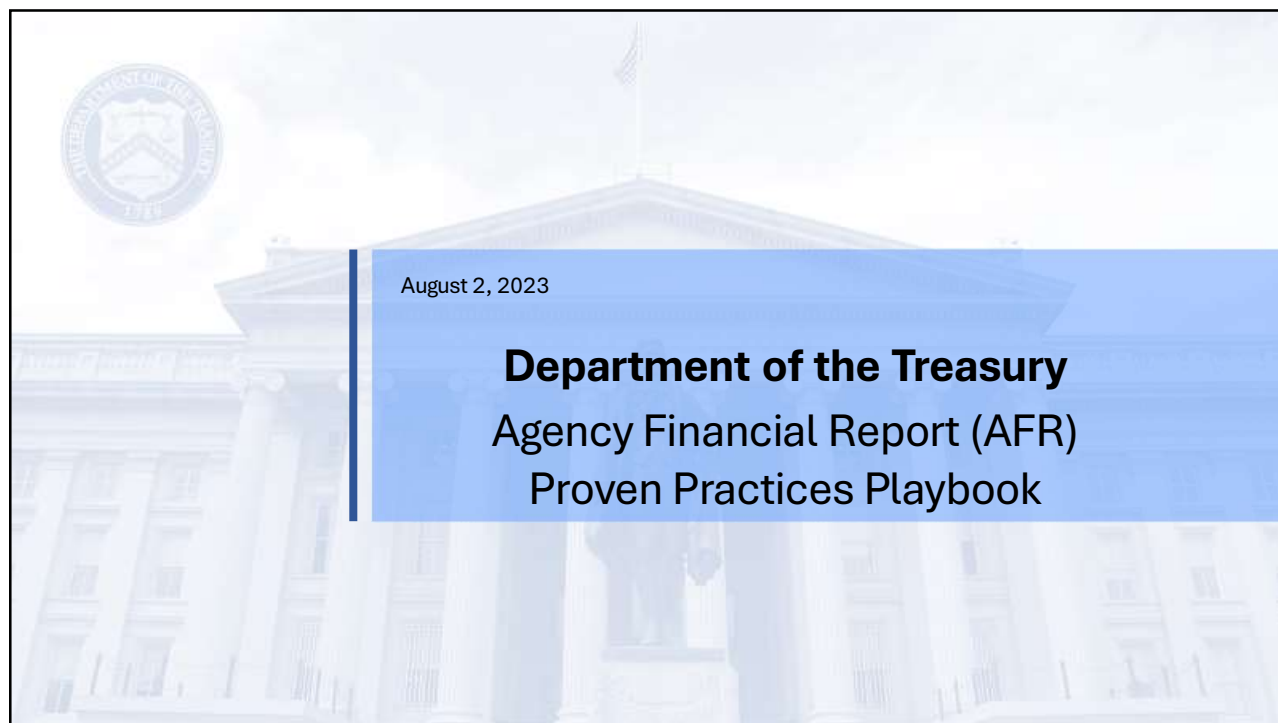
Speaker: Kawan Taylor, CPA

Executive Director, Financial Reporting, Policy, & Operations, Office of
the Deputy CFO, U.S. Department of the Treasury



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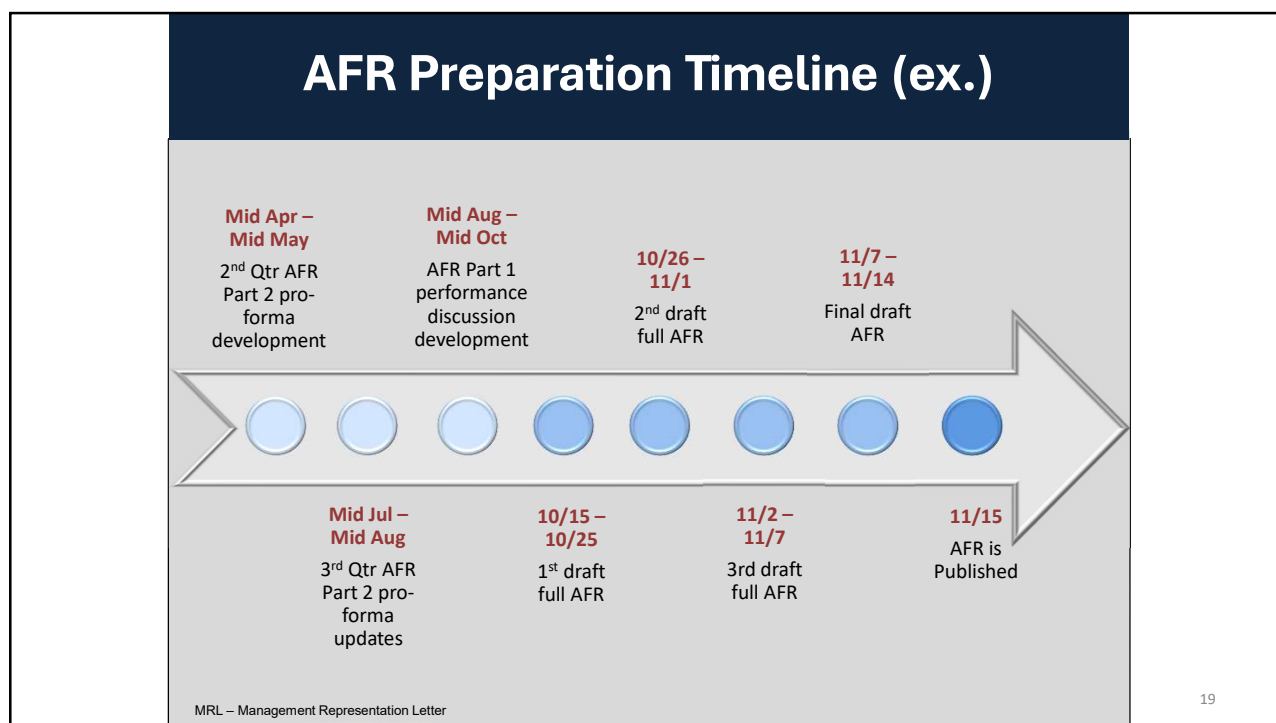
AFR - Stakeholder Matrix (ex.)

KEY POLICY OFFICE PRINCIPALS	PERTINENT SUB-POLICY OFFICES	PERTINENT BUREAUS/OFFICES
ASM⁽¹⁾	DASMB, DASHR-CHCO, DCFO, DAS Ops, OCIO, OPE	BEP, DO, IRS, MINT, OCC, ODCP, ORP
U/S - DF	Financial Markets, OFAS	FS, OFS, CDFI, FFB
U/S - IA	IA	ESF
U/S - TFI	TFI	FINCEN, TEOAF
A/S - FISCAL	GLER	n/a
A/S - TAX POLICY	Tax Policy	TTB
GENERAL COUNSEL	GLER	n/a
ECONOMIC POLICY⁽²⁾	n/a	n/a
LEGISLATIVE AFFAIRS⁽²⁾	n/a	n/a
PUBLIC AFFAIRS⁽²⁾	n/a	n/a

(1) Includes pertinent bureaus/policy offices directly accountable to the Dep Sec'y or Sec'y.

(2) Request clearance on the AFR ONLY. No MRL required; and Assurance Statement only required for Econ Policy.

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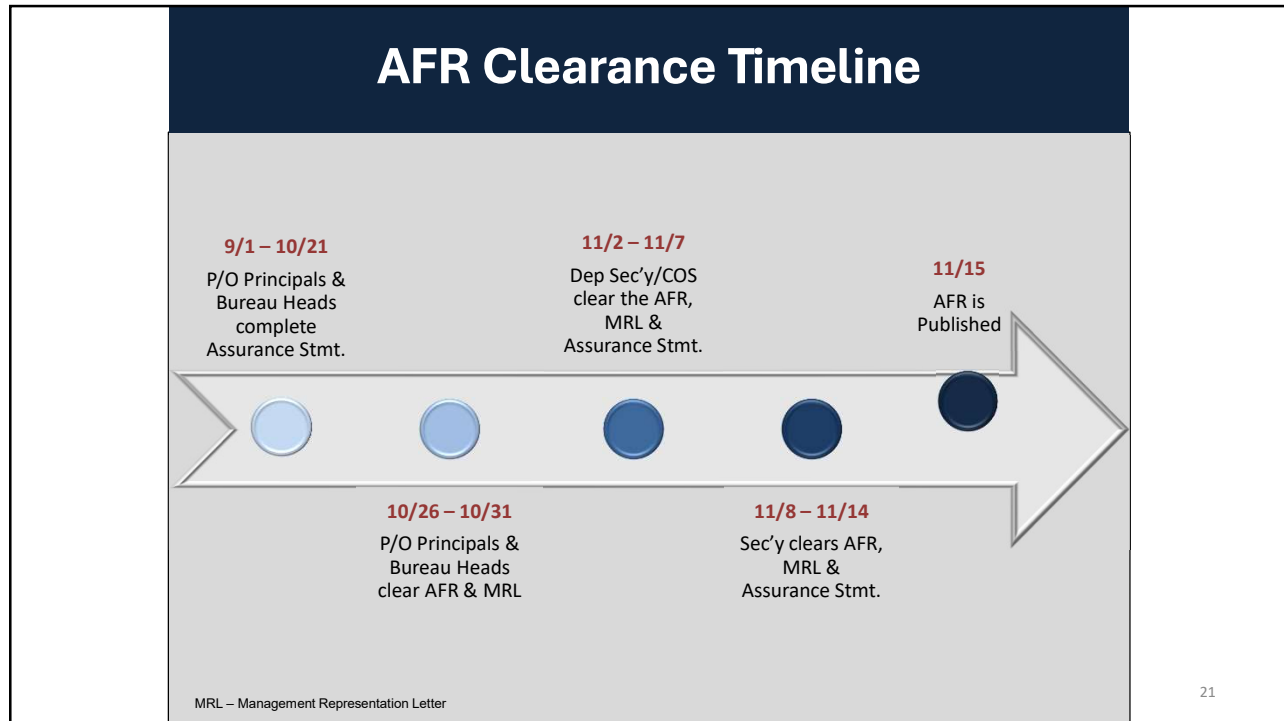


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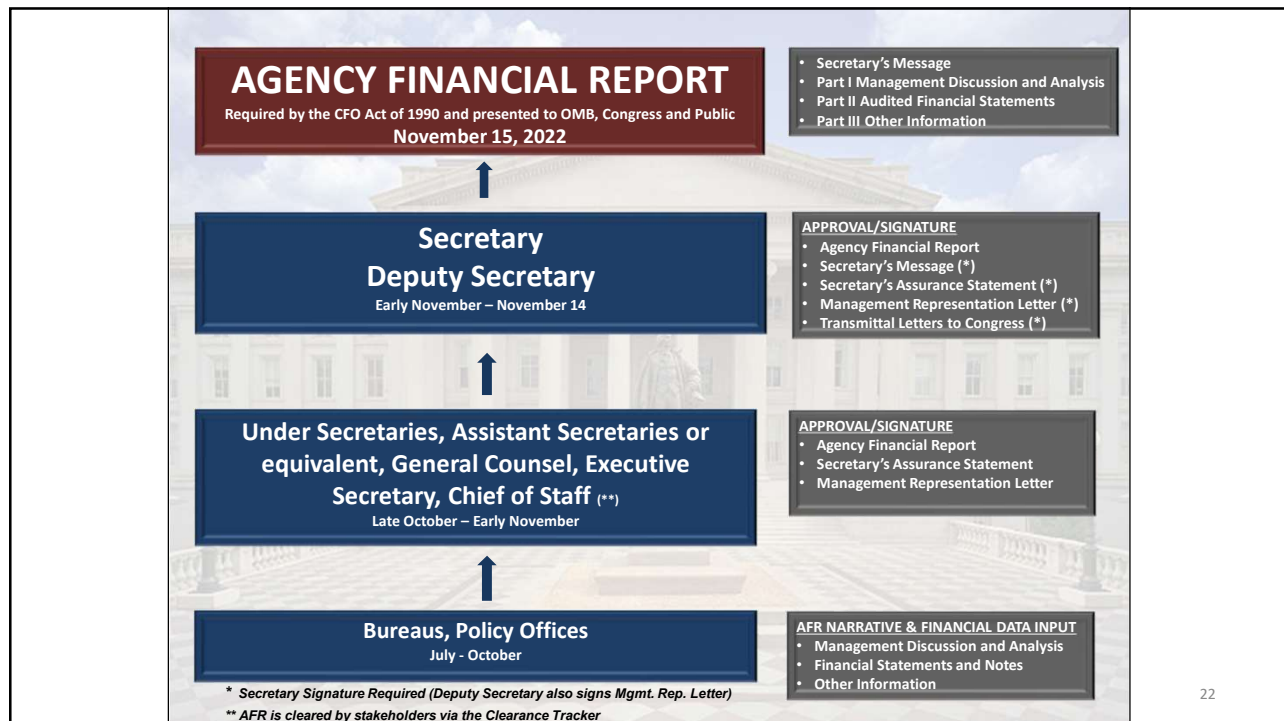
AFR Preparation Tips

- Use tool for AFR document development and internal collaboration
- Communicate AFR requirements and theme to drafters of the Sec’y and CFO Messages
- Filter AFR Part 1 MD&A content through a centralized performance office
- Consider preparing a complete AFR Part 2 for internal and external review
- Use pictures/graphics where appropriate
- Develop Style Guide to ensure consistent format, layout and the use of “one voice” throughout

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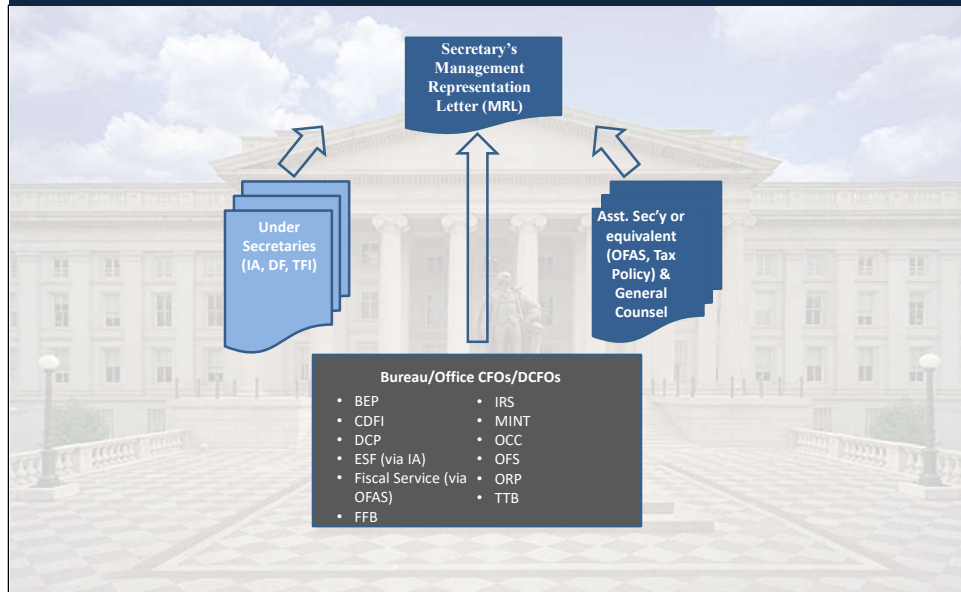


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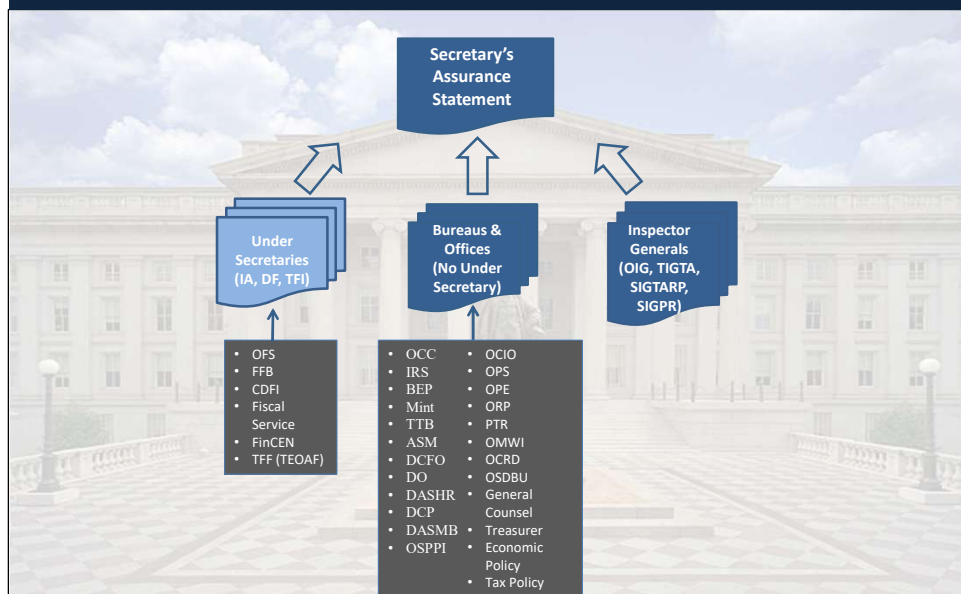
Treasury Bureaus/Offices Requiring a Signed MRL Memo



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Treasury Bureaus/Offices Requiring a Signed Assurance Statement



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AFR Clearance Tips

- Use a collaboration platform to facilitate review and clearance
- Make it easy for your Secretary to sign the AFR's MRL/Assurance Statement
- Be flexible and agile
- Be in constant communication with your auditor

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Celebrate Accomplishments



- Year-End Team Gathering
- Recognizing Others
- Remembering Others
- CEAR Award Banquet

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Contact Information

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Karen Czapla
Director
Financial Reporting and Policy
Karen.Czapla@treasury.gov

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CEAR Program Timeline, Logistics, CPEs

Speaker: Christen Denson, CMP, Manager, Meetings & Programs, AGA

- Important dates
- Program application process
- CPEs

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Important Dates

- **November 15, 2023**
 - Auditor's report must be dated on or before
 - Agency applications due
- **December 5, 2023**
 - Reviewer's Training | 9-11 a.m. ET
- **December 11, 2023**
 - Reviewer applications due
- **December 15, 2023**
 - CEAR Program agency packet and filing fees due
- **December 31, 2023**
 - SPFI due (Optional)



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CEAR Program Application Process

- Follow the FY 2023 CEAR Program Guidelines
 - Agency CEAR application – Due Nov. 15, 2023
- Review previous Best-in-Class awardees for commendable practices
- Original letter signed by your agency's CFO or equivalent-level official requesting that your report be reviewed
- 6 printed copies of:
 - AFR/PAR
 - Responses to last year's recommendations
 - The CEAR Guidelines to which you adhered, detailing which pages of your AFR or PAR the requirements in the Guidelines are addressed.



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CEAR Website Resources

- Links to FY22 AFRs and PARs
- List of FY22 CEAR Award Winners
- Important Dates
- Recordings of Preparer and Reviewer trainings (once complete)
- FY23 Guidelines
- Descriptions of Special Awards
- <https://www.agacgfm.org/Standards/CEAR.aspx>



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Mailing Address for Application Packet

AGA

ATTN: CEAR Program
2208 Mount Vernon Ave.
Alexandria, VA 22301

Visit CEAR's application criteria website - <https://www.agacgfm.org/Standards-Guidance/CEAR/For-Agencies-Preparers/Application-Fees.aspx>



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Become a Reviewer

- Another way to learn is from each other!
- Learn more at <https://www.agacgfm.org/Standards-Guidance/CEAR/Reviewers/Benefits-Eligibility.aspx>
- **Reviewer Training** | Dec. 5, 2023 | 9 – 11:00 a.m. ET | 2 CPEs | FOS: AUDG
- Application to apply is December 11, 2023



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CEAR Program CPEs

You can earn up to 6 total free CPEs

- Preparer Training
- Reviewer Training
- Team Meeting in March 2024



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FY2023 CEAR Awards Ceremony

Location: Washington, D.C.

Date: May 2024

Attire: Black tie preferred



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Preparer Training CPE Certificate

- Within two weeks
- Email notifications will be sent to all those who completed the alertness checks
- Check AGA account for CPE certificate
- Questions? Contact cear@agacgfm.org.



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Thank You for Participating!

Contact: cear@agacgfm.org

