

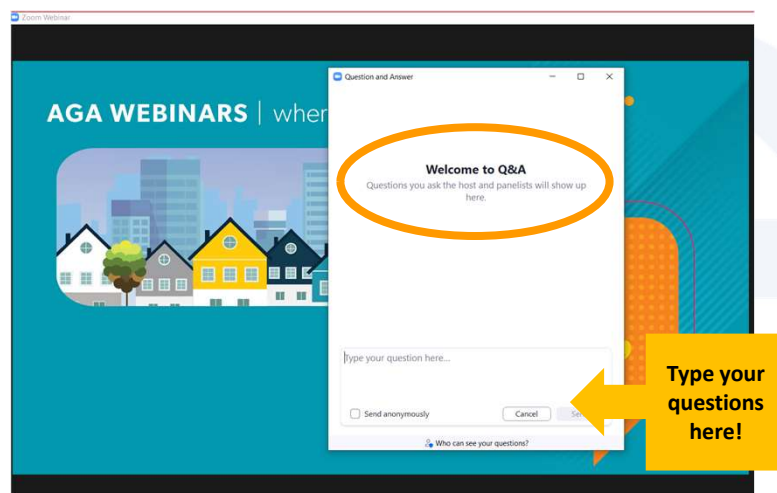


FY 2024 CEAR Program Preparer Training

July 30, 2024 | 9 – 11 a.m. ET | 2 CPEs | FOS: ACCG

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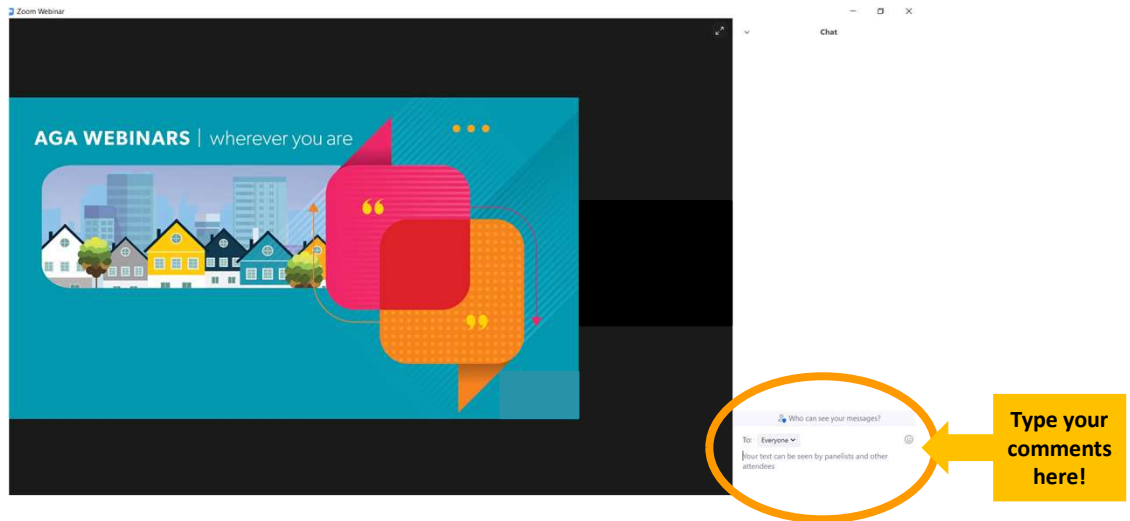
Have Questions?



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Want to Chat?



3

CPE Credit

***enable pop ups!**

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

Choose an option:

- ☐ Yes
☐ No

Submit

Exit

AGA

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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 FY2024 CEAR Guidelines
- The Importance of MD&A

9:30 a.m. Award-Winning Practices and Pitfalls – Diane Dudley

- Special Awards

9:50 a.m. Tips from Best-In-Class Award Winners

10:50 a.m. CEAR Program timeline, logistics, CPEs – Stephanie Brady



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Speakers

- **Ann Ebberts, PMP, CEO, AGA**
- **Andrew Lewis, CGFM, CPA, PMP, CEAR Board Chair**
- **Diane Dudley, CGFM, CPA, CEAR Lead Reviewer**
- **Stefanie Bare, CPA, CFE, Accountant, U.S. Securities and Exchange Commission**
- **Allen Lawrence, CPA, CICA, CGFM, Director, Outreach and Reporting, Internal Revenue Service**
- **Eric Schneider, CGFM, Deputy Director for Financial Reporting, Department of Veterans Affairs**
- **Sharon R. Bryant, Chief, External Reporting Branch, National Aeronautics and Space Administration**
- **Greg Shanahan, Climate and Sustainability Lead for Operations, Bureau for Management, U.S. Agency for International Dev.**
- **Stephanie Brady, PMP, AGA Meetings & Programs Manager**



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Welcome & CEAR Program Overview

Speaker: Ann Ebberts

- 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

- Overview of the Guidelines
- Notable changes for FY 2024



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The Importance of MD&A

“ 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

- Report Elements Not to Overlook
- Overview of FY 2023 Results – access at agacgfm.org
- Special Awards/Best-in-Class Awards



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Report Elements Not to Overlook

- Agency Head Message
- Performance Information
- Enterprise Risk Management
- Customer Service
- Forward-looking Information
- Resolving Audit Findings
- Inspector General Summaries of the Most Serious Management and Performance Challenges
- Editorial Matters
- Responsiveness to Prior Year CEAR Comments



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Best-In-Class Awardees – FY 2023 AFRs/PARs

1. Informative introductions for the agency's mission, organization, and report (HHS)
2. Exceptional graphics and videos (AOC)
3. Presentation contents and use of media (NASA)
4. Comprehensive message from the secretary (Department of the Interior)
5. Excellent MD&A (IRS)
6. Excellent discussion of management challenges in MD&A (GAO)
7. Presentation of forward-looking information (VA)
8. Informative explanation of budgetary resources (FAA)
9. Integrated financial and performance reporting (PTO)
10. Clear, concise performance highlights (SEC)
11. Integration of climate-related risk information into performance reporting (Agency for International Development)
12. Excellence in financial reporting (Treasury)
13. Commitment to improving accountability reporting (PCLOB)



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Tips from Best-In-Class Award Winners

Speaker: Stefanie Bare, Accountant, U.S. Securities and Exchange Commission

Best-In-Class Award in recognition of:

Clear, concise financial and performance highlights sections



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Tips from Best-In-Class Award Winners

Speaker: Allen Lawrence, Director, Outreach and Reporting, Internal Revenue Service

Best-In-Class Award in recognition of:
Excellent overall Management's
Discussion and Analysis



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Tips from Best-In-Class Award Winners

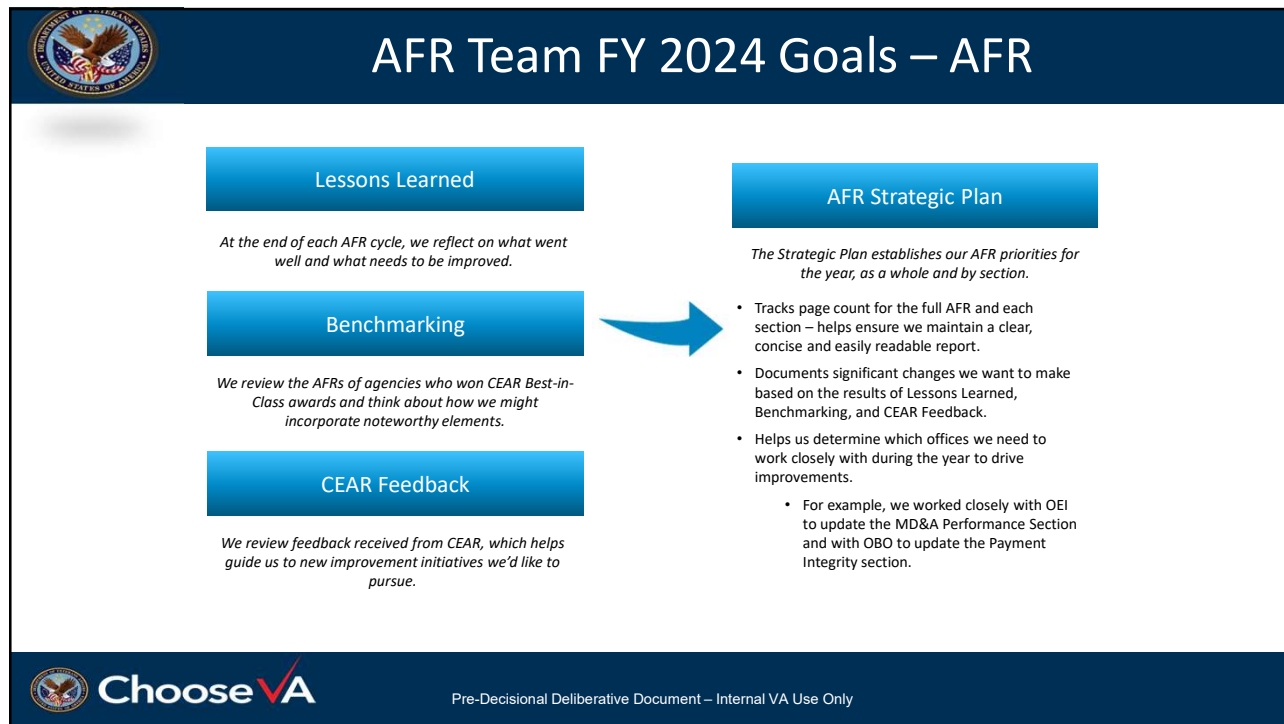
Speaker: Eric Schneider, Deputy Director for Financial Reporting, Department of Veterans Affairs

Best-In-Class Award in recognition of:
Presentation of the most important
forward-looking information

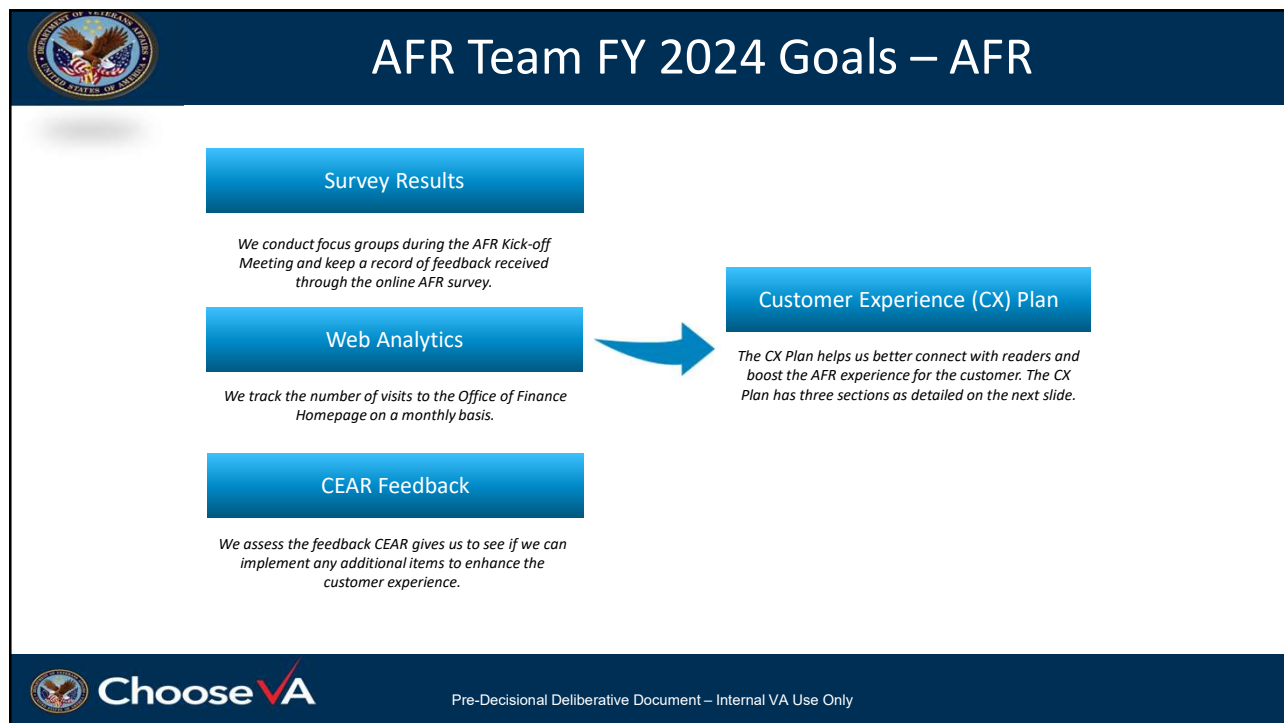


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Video to Introduce the Reader to the VA AFR (page 10)

MANAGEMENT'S DISCUSSION AND ANALYSIS ORGANIZATION



Agency Financial Report

Exploring the AFR

Fiscal Year 2022 AFR — Published November 15, 2022

- Secretary's Message (PDF, 1 page, 1.2 MB)
- AFR Cover (PDF, 2 pages, 1.52 MB)
- About the AFR (PDF, 2 pages, 1.33 MB)
- Acronyms and Web Links (PDF, 8 pages, 6.41 MB)
- Table of Contents (PDF, 1 page, 1.06 MB)
- Section I: Management's Discussion and Analysis (PDF, 38 pages, 10.2 MB)
- Section II: Financial Health (PDF, 102 pages, 3.43 MB)
- Section III: Other Information (PDF, 24 pages, 5.41 MB)
- Full AFR (PDF, 188 pages, 64.4 MB)

VA BY THE NUMBERS

The following information presents key statistics on Veteran population and VA programs as of September 30, 2023. Collection and analysis of this data helps VA to support planning, analysis and decision-making activities. For additional information, please visit [VA's National Center for Veterans Analysis and Statistics](#).



Statistic	Value
NUMBER OF EMPLOYEES	436,695
VETERANS OVER AGE 65	46%
VA EMPLOYEES WHO ARE VETERANS	28%
OF VETERANS ARE MINORITIES	29%
OF VETERANS ARE WOMEN	11%
VA EDUCATION BENEFICIARIES	859,119
ACTIVE VA HOME LOAN PARTICIPANTS	3.76 MILLION
HEALTHCARE FACILITIES	1,507
NUMBER OF VA SOCIAL WORKERS SERVING VETERANS	20,051
NATIONAL CEMETERIES ADMINISTERED BY VA	155
NUMBER OF BURIALS PERFORMED	137,895

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VA AFR & Video

<https://department.va.gov/administrations-and-offices/management/finance/agency-financial-report/>

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Tips from Best-In-Class Award Winners

Speaker: Sharon R. Bryant, Chief, External Reporting Branch,
National Aeronautics and Space Administration

Best-In-Class Award in recognition of:

**Diverse presentation contents and use of
media to bring the agency's mission to life**



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Tips from Best-In-Class Award Winners

Speaker: Greg Shanahan, Climate and Sustainability Lead for
Operations, Bureau for Management, U.S. Agency for International
Development

Best-In-Class Award in recognition of:

**Integration of climate-related risk
information into performance reporting**



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USAID's Approach to Climate-Related Risk Reporting in AFR

- Explicitly tie climate risk to USAID's mission
- Integrate climate into relevant sections
- Explain integration into "how we do business": strategy, policies, programs, processes, people, partnerships, procurement, asset management, etc.
- Avoid duplicating information across sections
- Leverage existing, already-cleared information
- Include engaging images
- Use plain language



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USAID AFR Sections with Climate-Related Risk Information

Message from Agency Head

Management's Discussion and Analysis

- *Overview of Programmatic Performance*
- *Looking Forward*
- *Other Management Information, Initiatives, and Issues*

Other Information

- *OIG's Statement of Most Serious Management and Performance Challenges* (Note: OIG = independent)
- *Climate-Related Risk*



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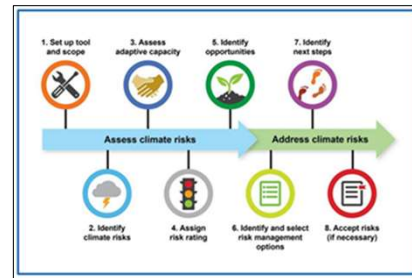
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Key Highlights: *Other Mgmt. Info., Initiatives, and Issues*

- Manage climate risks via Enterprise Risk Management (ERM) and Climate Risk Management (CRM)

ERM:

- Updated Risk Appetite Statement — “high risk appetite” for climate interventions
- Manage Operational Climate Change Risk in Agency Risk Profile
- All Operating Units identify and report climate risks centrally via ERM system



USAID's CRM Process

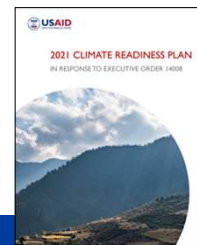


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Key Highlights: *Climate-Related Risk*

- Climate Strategy & annual progress reports — Special Objective on “leading by example”
- Joint Strategic Plan (JSP) Strategic Objective 1.2 on climate action
- Climate Change Joint Agency Priority Goal (APG)
- Climate Adaptation and Resilience Plan (“Climate Readiness Plan”)
- Sustainability Plan

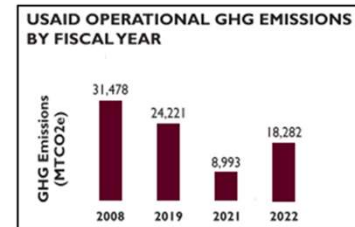


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Key Highlights: *Climate-Related Risk*

- Reduce climate-related financial risk by reducing contributions to global warming-fueled climate change
- Operational GHG emissions and reduction targets
- Efforts to reduce emissions across operations
- Partnerships
 - Findings from focus groups with implementing partners
- Training efforts
- Environmental equity and justice efforts



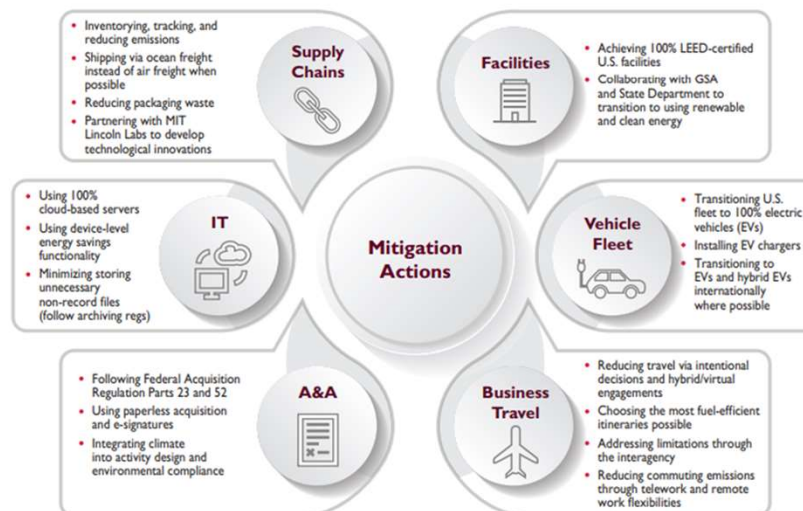
Key partners



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AN OVERVIEW OF USAID'S EFFORTS TO REDUCE ITS GHG EMISSIONS ACROSS ITS OPERATIONS



SOURCE: USAID



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Q&A



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CEAR Program Timeline, Logistics, CPEs

Speaker: Stephanie Brady

- Important dates
- Program application process
- CPEs



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Important Dates

- **November 15, 2024**
 - Auditors' report must be dated on or before
 - Agency applications due
- **December 3, 2024**
 - Reviewer's Training | 9-11 a.m. ET
- **December 9, 2024**
 - Reviewer applications due
- **December 15, 2024**
 - CEAR Program agency packet and filing fees due
- **December 31, 2024**
 - SPFI due (Optional)



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CEAR Program Application Process

- Follow the FY 2024 CEAR Program Guidelines
 - Agency CEAR application – Due Nov. 15, 2024
- 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 (Required)
 - Responses to last year's recommendations (Required)
 - The CEAR Guidelines to which you adhered, detailing which pages of your AFR or PAR the requirements in the Guidelines are addressed. (Recommended)



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CEAR Website Resources

- Links to FY23 AFRs and PARs
- List of FY23 CEAR Award Winners
- Important Dates
- Recordings of Preparer and Reviewer trainings (once complete)
- FY24 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!
- Every agency should have 1 or 2 employees serve as reviewers
- Learn more at <https://www.agacgfm.org/Standards-Guidance/CEAR/Reviewers/Benefits-Eligibility.aspx>
- **Reviewer Training** | Dec. 3, 2024 | 9 – 11:00 a.m. ET | 2 CPEs | FOS: AUDG
- Application deadline to apply is December 9, 2024



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CEAR Program CPEs

You can earn up to 6 total free CPEs

- Preparer Training
- Reviewer Training
- Team Meeting in March 2025



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FY2024 CEAR Awards Ceremony

Location: Washington, D.C.

Date: May 2025

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

