



FY2026 CEAR Program Preparer Training

June 18, 2026 | 2 – 4 p.m. ET | 2 CPEs | FOS: ACCG

TM

Today's Agenda

2:00 p.m. Welcome/CEAR Program Overview – Ann Ebberts

2:10 p.m. AGA CEAR Guidelines – Andrew Lewis

- Overview of Guidelines
- Notable Changes to FY2026 CEAR Guidelines

2:30 p.m. Award-Winning Practices and Pitfalls – Diane Dudley

- Special Awards

2:50 p.m. Tips from Participating Agencies

3:50 p.m. CEAR Program Timeline, Logistics, CPEs – Stephanie Shaer

Speakers

- **Ann Ebberts, PMP, CEO, AGA**
- **Andrew Lewis, CGFM, CPA, PMP, CEAR Board Chair**
- **Diane Dudley, CGFM, CPA, CEAR Lead Reviewer**
- **DaCari Graham, Associate Chief Financial Officer (Acting), Financial Policy and Compliance Division, U.S. Department of the Interior**
- **Mary Elizabeth Dias, CGFM, Financial Management Analyst, Health and Human Services (HHS)**
- **Irene McLemore, CGFM, CPA, CDFM, Accountant, Defense Nuclear Facilities Safety Board**
- **Stephanie Shaer, PMP, AGA Meetings & Programs Manager**

Welcome & CEAR Program Overview

Speaker: Ann Ebberts

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

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.”

AGA CEAR Guidelines

Speaker: Andrew Lewis

- Overview of the Guidelines
- Notable changes for FY2026
- Importance of MD&A

Importance of MD&A

- SFFAS 64, “Management’s Discussion & Analysis” is required to be fully implemented in FY 2026
- MD&A provides the opportunity to “tell the agency’s story”
 - insights about the organization and mission
 - information about causes of changes and trends in the agency’s financial position and condition
 - highlights of key performance results (and associated costs)
 - discussion of opportunities and risks
 - discussion of systems, controls, and legal compliance
- Focus on balance, conciseness, understandability, and integration of financial and nonfinancial information

Is Your Agency Ready for Reporting MD&A in Accordance with SFFAS 64?

FASAB staff is providing encore training/guidance to help agencies to implement SFFAS 64.

Encore training is

- in addition to implementation guidance provided by FASAB staff since February 2025
- unique for each agency
- by appointment to begin the process

If your agency is interested, please send an email to

- mda@fasab.gov with a cc to gilliamr@fasab.gov
- **Subject Line** = Agency Name: Request Encore MD&A Training
- **Include**
 - PDF copy of your draft FY26 MD&A (if available)
 - Schedule for preparing MD&A
 - Questions/concerns
 - Available dates/times to meet

Award Winning Practices & Pitfalls

Speaker: Diane Dudley

- Report Elements Not to Overlook
- Overview of Prior Year Results – access at <https://www.agacgfm.org/get-involved/awards-scholarships-recognition/cear-program/cear-awardees/>
(FY2025 will be posted in July)
- Special Awards/Best-in-Class Awards

Report Elements Not to Overlook

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

Best-In-Class Awardees – FY2024 AFRs/PARs

(FY2025 will be posted in July)

1. Informative introductory information on the agency's mission and organization (CFTC)
2. Outstanding messages from the Agency Head and Chief Financial Officer that exemplify a commitment to customer service (IRS)
3. A Management's Discussion and Analysis that tells a compelling story (DOI)
4. Providing an invaluable resource to the public (Treasury)
5. Outstanding discussion of the entity's enterprise risk management program (AOC)
6. Clear and insightful analysis of financial statements (NASA)
7. Informative analysis of systems, controls, and legal compliance (NCUA)
8. An excellent presentation of performance in an Agency Financial Report (VA)
9. Conveying performance information in a clear, understandable, and informative way (FAA)
10. Clear and concise financial and performance highlights section (GAO)
11. Clear integration of cost and performance data, as well as other metrics (FTC)
12. Informative lease disclosures and effective implementation of SFFAS 54, Leases (State)
13. Best integration of Inspector General Management and Performance Challenges throughout the report (SSA)

Tips from Participating Agencies

Speaker: DaCari Graham, Associate Chief Financial Officer (Acting), Financial Policy and Compliance Division, U.S. Department of the Interior

This is DOI's 24th year participating in the CEAR program!





DEPARTMENT OF THE INTERIOR

AGENCY FINANCIAL REPORT AWARDS

Interior is honored to have received this prestigious Certificate of Excellence in Accountability Reporting award for 24 consecutive years and 5 consecutive Best-In-Class awards _____



Certificate of Excellence in
Accountability Reporting®

presented to the

U.S. Department of the Interior

in recognition of outstanding effort in preparing the
Agency Financial Report for fiscal year 2024



Andrew Lewis

Andrew Lewis, CGFM, CPA
Chair, CEAR Board

Ann M. Ebberts

Ann M. Ebberts, MS, PMP
Chief Executive Officer, AGA



Certificate of Excellence in
Accountability Reporting®

BEST-IN-CLASS AWARD

presented to the

U.S. Department of the Interior

in recognition of

a Management's Discussion and Analysis that tells a compelling story

in the Agency Financial Report for fiscal year 2024



Andrew Lewis

Andrew Lewis, CGFM, CPA
Chair, CEAR Board

Ann M. Ebberts

Ann M. Ebberts, MS, PMP
Chief Executive Officer, AGA



AGENCY FINANCIAL REPORT PREPARATION

1. Begin preparation as early as possible in the fiscal year. DOI typically begins in May/June
 - Upon receipt of CEAR comments, CEAR preparer guidelines, OMB A-136, FASAB, and prior year independent auditor comments
 - Highlight exemplary items and address recommendations
2. Update matrix, identify reporting requirements
 - Hold briefings with stakeholders to ensure they understand their tasks and why they are important and discuss deliverables
3. Work to compile pictures that tell a story



THE AFR STAKEHOLDERS



DOI Deputy CFO/PFM Director: Responsible for coordinating with the Executive Secretariat and DOI Secretary to obtain final signatures (Secretary's Letter/Assurance Statement).



PFM Financial Management Policy: Responsible for leading the coordination and compilation of the AFR, which includes data collection, oversight of graphics, analytics, 508 compliance, publishing onto DOI website..



PFM Financial Reporting: Responsible for collecting/reviewing Bureau/Office submitted reporting packages and preparing consolidated financial statements. Submit formatted financial statements and footnotes to FPO for inclusion in the AFR.



THE AFR STAKEHOLDERS CONTINUED



PFM Audit Management: Responsible for receiving Independent Auditors' Report issued by the external auditors. Liaison between auditors and DOI community.



PFM Internal Control and Oversight Responsible for DOIs Assurance Statement, Payment Integrity, and Fraud Reduction.



DOI Bureaus/Offices: Responsible for submitting accurate and complete data for inclusion in the AFR. Perform review of data after updated in the AFR.



AFR MATRIX

2026 Agency Financial Report Content Collection

Detailed Components of Agency Financial Report (Item No. may not dictate how its reflected in the FY 2026 AFR)			Responsible Parties			
Item No.	Section	AFR 2025 Reference (page # of printed document)	Primary Source	Briefing Meeting Days	PFM Requirements Memo Issued	Draft Submission Due to PFM
00-Introduction						
00.A	Message from the Secretary					
00.B	About This Report					
00.B.1	Certificate of Excellence in Accountatability Reporting					
00.B.2	History					
00.B.3	DOI Timeline					
01-Section I: Management's Discussion & Analysis (MD&A)						
01.A	Mission and Organizational Structure					
01.A.1	Mission/Secretarial Priorities Organizational					
01.A.2	Bureau and Office Summary					
01.B.1	Analysis of Performance Goals and Results					
01.B.2	Performance to Track Results					
01.B.2A	Strategic Goals and Objectives					
01.B.3	FY 2025 Preliminary Performance Measure Results					
01.B.3A	FY2022-2026 Strategic Plan Framewok					
01.B.3B	Strategic Goal 1					
01.B.3C	Strategic Goal 2					
01.B.3D	Strategic Goal 3					
01.B.3E	Strategic Goal 4					
01.B.4	Trackina Proaress and Annual Updates					



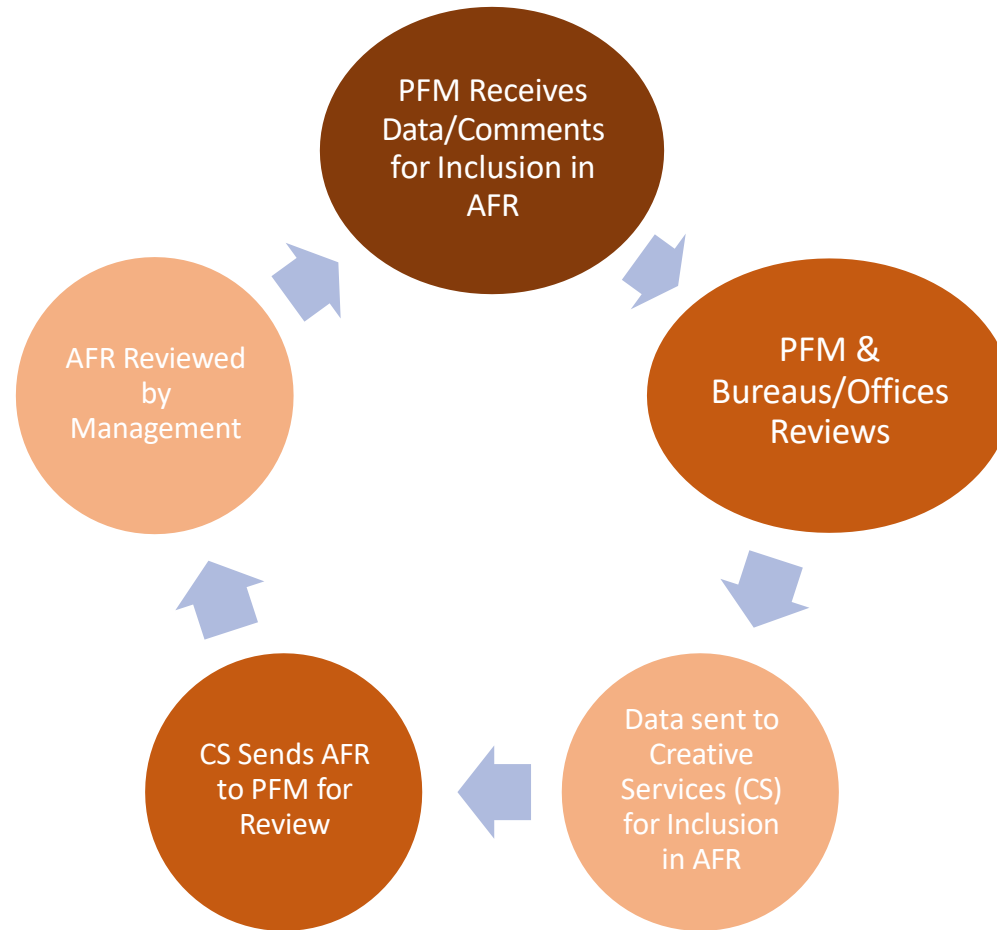
AFR MATRIX

Comments/Guidelines/Standards

Item No	Comment Origin	Category	2025 AFR Reference	2025 AFR Reference Page #	Comment Grouping or AFR Section	POC for Research/Response	Recommended Solution	New Comment (Yes/No)
1	AGA	Exemplary Item			Entire AFR		N/A	No
2	OMB A-136		SCNP page 67		Modified (restored) beginning balances requirement.			



AFR COMPILATION PROCESS



Tips from Participating Agencies

Speaker: Mary Elizabeth Dias,
CGFM, Financial Management
Analyst, Health and Human Services
(HHS)

**This is HHS' 13th year participating
in the CEAR program!**





U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

AGA CEAR PREPARER
TRAINING



HHS AFR: More Than A Financial Report

More Than a Report — It's the Story of Our Mission, Our People, and Our Nation



OUR MISSION: HHS exists to protect the health and well-being of all people in the United States and to provide essential human services. We touch virtually every American, every day.

1



MISSION-DRIVEN

Supports Americans from birth through end of life through health care, public health, research, and human services programs.



HHS programs impact nearly every community in the nation, making the AFR a reflection of both financial stewardship and mission outcomes.

2



UNPRECEDENTED SCALE

\$1.761 TRILLION

in total outlays in FY 2025

83%

from Medicare and Medicaid



HHS outlays represent a significant portion of Federal resources, with Medicare and Medicaid as the primary drivers. This scale requires exceptional stewardship and reporting.

3



ENTERPRISE-WIDE OPERATIONS

13 Operating Divisions (OpDivs)
+ Multiple Staff Divisions

Diverse missions, populations, and funding streams consolidated into a single AFR.



Each OpDiv operates unique programs and systems—yet all results must be accurately consolidated and reported. Examples include CMS, NIH, CDC, FDA, HRSA, IHS, and others.

4



COMPLEX REPORTING ENVIRONMENT

3 Core Financial Systems
(HIGLAS, NBS, UFMS)

100+

Integrated Mission Support Systems
Including external Government-wide systems, HHS enterprise systems, and HHS Division systems.



FY 2025 AFR includes:

- 195 Treasury Account Symbols
- 62 Imputed Costs and Cross-Agency Financial Flows
- 170 Footnotes to the Financial Statements

WHY THIS MATTERS



UNDERSTAND THE ENVIRONMENT

HHS reporting spans diverse programs, funding streams, organizations, and systems at a scale unlike most agencies.



PROMOTE CONSISTENCY

Accurate and timely responses improve reporting quality, strengthen accountability, and support consistency across the Federal Government.



ENABLE CONSOLIDATION

Reliable interagency reporting provides the complete and accurate information needed for government-wide financial reporting and decision-making.



HHS AFR: Reflecting our mission. Accounting for our impact. Building trust with the American people.



Objective: Provide an overview to CEAR preparers on HHS's Agency Financial Report (AFR) process and best practices.

Pre-Planning

- AFR Calendar
- Kick-Off Meetings
- CEAR Recommendations



Draft Development

- Master AFR Compilation
- Proforma and Templates



Review and Clearance

- Internal and External Reviews
- OMB Clearance
- PDF Conversion



Post Publication

- CEAR Application
- Lessons Learned Meetings



Previously published HHS AFRs can be found [here](#).



Pre-Planning: AFR Calendar

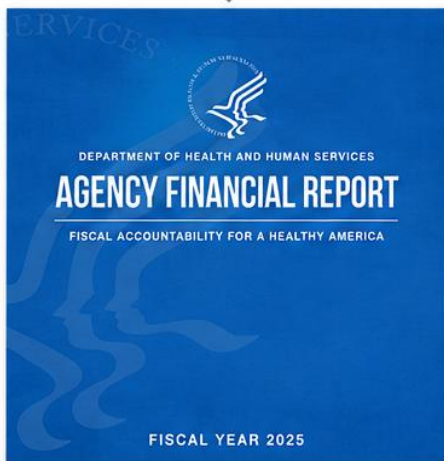
FY 2025 Agency Financial Report FINAL Timeline

May

S	M	T	W	Th	F	S
				1	2	3
4	5	6 GTAS Open 8AM	7	8	9	10
11	12	13	14	15	16	17
AFR Team Holds Kick-Off Meetings with OMB, OIG, and CMS						
18	19 GTAS Close 5PM RM/FOA Meeting	20	21 FGB Meeting (Tentative)	22	23	24
AFR Team Holds Kick-Off Meetings with OMB, OIG, and CMS						
25	26 Federal Holiday	27	28	29	30	31 REMINDER: AFR Team Distributes AFR Comments to Applicable Contributor During Kick Off Meetings

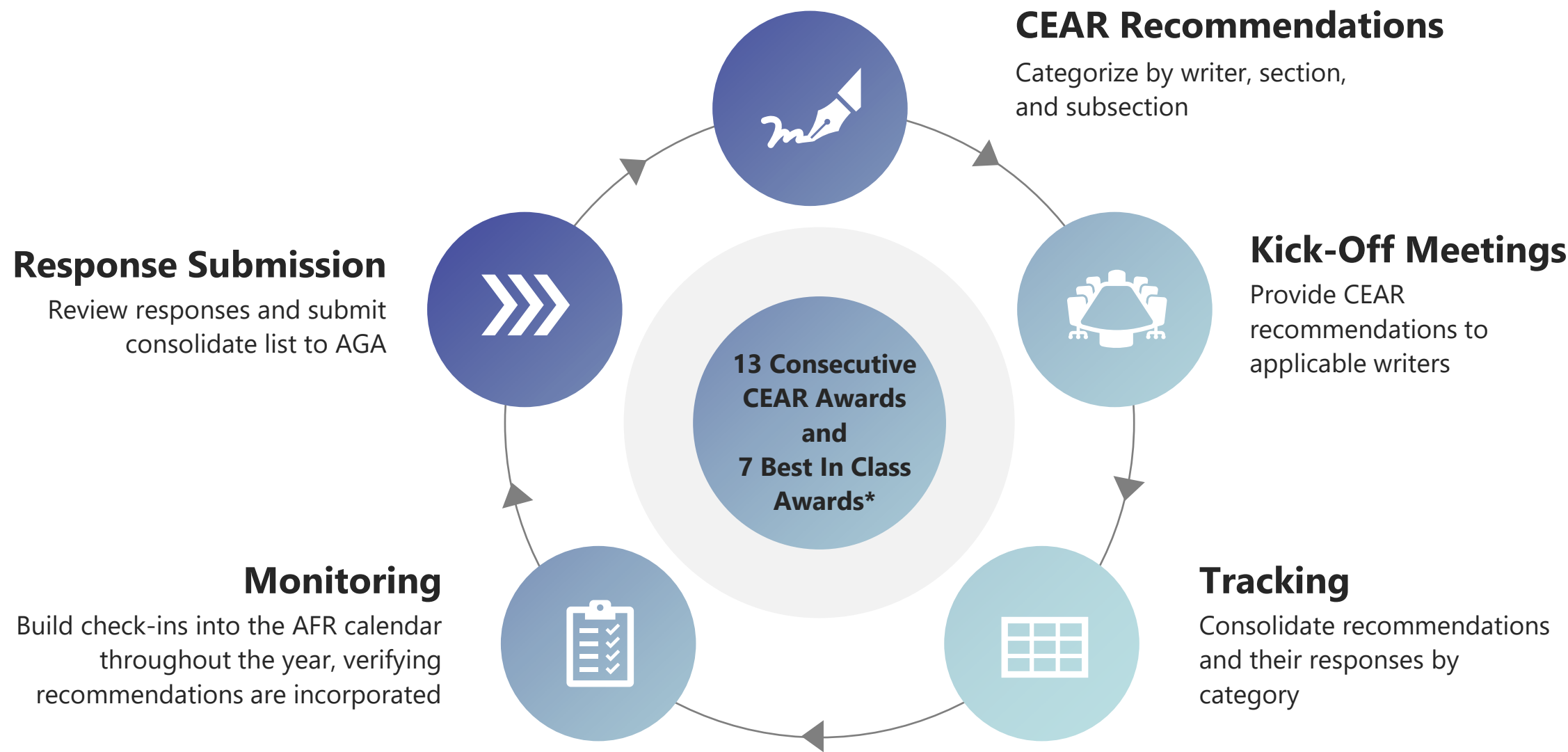
Legend: OMB Circular A-136/Treasury Audit Contract (SOW/PBC) CMS Contract OIG TMPC OMB Clearance PIIA OF Internal CEAR As of 7/8/2025 1

- Shared management tool for various internal and external stakeholders
- Reference required deliverables for both HHS and CMS AFRs (CMS AFR feeds into the HHS AFR)
- Reduces confusion and supports coordination
- Builds in early review for high-impact subsections





Pre-Planning: Integrating CEAR Feedback



*Including: FY 2014 Best Summary of Performance and Financial Information; FY 2015 Improper Payments and Recovery Act Detail; FY 2016 Best Description of Financial Management Systems Strategy and Status; FY 2018 Complete Agency Head Message; FY 2019 Presentation of Strategic Framework; FY 2022 Payment Integrity Report Presentation; and FY 2023 Informative Introductions for the Agency’s Mission, Organization, and Report



Centralized Management

- ✓ Utilize SharePoint, supporting collaboration among section writers
- ✓ Updates are made in real time, ensuring version control
- ✓ Manage updates across draft iterations
- ✓ Serves as a template for the next fiscal year





HHS AFR Draft Review & Approval Cycle



* CMS AFR has its own deliverables and review/approval cycle. The HHS AFR aligns with CMS on CMS-related data and narratives.



Clarity and Usability



- Early implementation of SFFAS 64
 - 30% reduction in total page count
- Streamline and refine narratives
- Expanded use of hyperlinks and cross-references

Engagement

- AFR design development (e.g. themes, cover, dividers)
- “Did You Know” callouts and infographics
- Redesign the look and layout of leadership messages



Please feel free to submit any questions to the following:

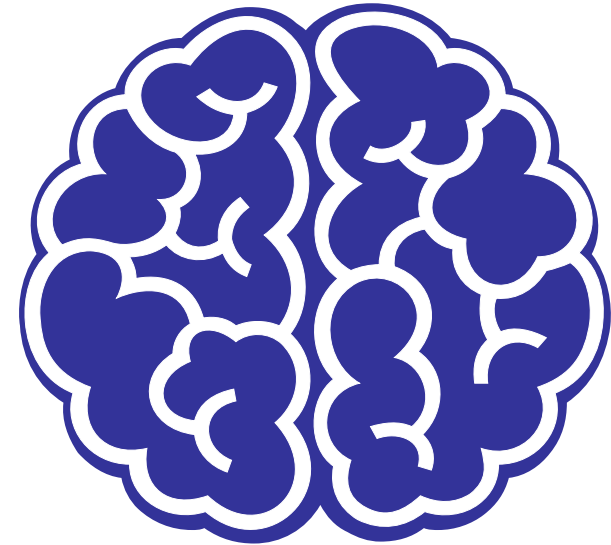
- **Mary Elizabeth Dias**
AFR Coordinator, Financial Management Analyst

202-577-3060

MaryElizabeth.Dias@hhs.gov

- **Agency Financial Report Resource Mailbox**

HHSAFR@hhs.gov





Appendix



Draft Development: FY 2025 Master AFR Layout

File Home Insert Draw Design Layout References Mailings Review View Help Acrobat

Clipboard Font Paragraph Styles Editing Share

Calibri (Body) 12 A Aa B I U x x² Find Replace Select

05 Narrati • 09. Bulle o 10. Su 3_Bod Acronyms

Create PDF and Share link Create PDF and Share via Outlook Request Signatures Dictate Sensitivity Editor Add-ins

Navigation

Search document

Headings Pages Results

- Message from the Secretary
- About the Agency Financial Report
- Section 1: Management's Discussion and Analysis
 - About the Department of Health and Human Services
 - Organizational Structure
 - Performance Goals, Objectives, and Results
 - HHS Performance Management Framework
 - Data Quality
 - HHS Strategic Plan
 - Agency Priority Goals
 - HHS Performance Results
 - FY 2026 Agency Performance Plan and FY 2024 Agency Performance Results
 - Advancing Artificial Intelligence (AI) Infrastructure
 - Grants Quality Service Management Office
 - Single Audit
 - Systems, Legal Compliance, and Internal Control
 - Systems
 - Legal Compliance
 - Internal Control
 - Management Assurances
 - Statement of Assurance
 - Financial Summary and Highlights
 - Statement of Changes in Net Position
 - Statement of Net Cost
 - Statement of Social Insurance
 - HI Trust Fund Solvency
 - SMI Trust Fund Solvency
 - Statement of Changes in Social Insurance Amounts
 - Required Supplementary Information
 - Limitations of the Principal Financial Statements
- Section 2: Financial Section
- Section 3: Other Information

Certificate of Excellence in Accountability Reporting

The Department of Health and Human Services (HHS) promotes effective and responsible financial management by producing award-winning financial reports, aligning with its strategic plan. The AGA (formerly known as Association of Government Accountants) has recognized HHS's Agency Financial Report for 12 consecutive years through the Certificate of Excellence in Accountability Reporting Program. The Certificate of Excellence in Accountability Reporting Program was established in collaboration with the Chief Financial Officers Council and Office of Management and Budget to assist federal government agencies with performance and accountability reporting. Through this program, agencies improve accountability by streamlining reporting and enhancing the effectiveness of reports to clearly highlight agency accomplishments during a fiscal year (FY) and to discuss any challenges that remain.

The FY 2024 Agency Financial Report exemplifies our dedication, spirit, and commitment to the HHS mission. HHS's perseverance and efforts in FY 2024 continue to demonstrate award-winning results. Thank you to everyone at HHS for making this possible.

Page 2 of 192 46625 words Text Predictions: On Accessibility: Investigate

Display Settings Focus 90%



Post Publication: Example FY 2024 CEAR Comment Response

The screenshot shows the Microsoft Excel interface with the following details:

- File Name:** FY 2024 CEAR Comments_Master
- View Tab:** Active, showing options like Ruler, Gridlines, Formula Bar, Headings, Data Type Icons, Focus Cell, Zoom, and Window.
- Formula Bar:** Contains the text: "The online version of the document could be enhanced by using the Table of Contents function in the PDF (also referred to as "Bookmarks" in PDF) and at the front of the"
- Table Structure:**

Overall Report		
Comment	Applied to FY25 AFR?	Response
The online version of the document could be enhanced by using the Table of Contents function in the PDF (also referred to as "Bookmarks" in PDF) and at the front of the document to enable readers to navigate quickly among sections of interest. As currently set up, the reader needs to go back to the Table of Contents page at the front of the document to navigate instead of being able to use links to go directly to the section of interest.	Yes	Bookmarks will be included in the PDF.
- Bottom Navigation:** Shows tabs for Section POC, Master, Overall Report (selected), Message from the Secretary, Performance, Legal Compliance, and Financial Sum.
- Status Bar:** Shows "Ready" and "Accessibility: Investigate".

Tips from Participating Agencies

Speaker: Irene McLemore, CGFM, CPA, CDFM, Accountant, Defense Nuclear Facilities Safety Board

This is DNFSB's first time participating in the CEAR program!

DEFENSE NUCLEAR FACILITIES SAFETY BOARD



AGA Certificate of Excellence in Accountability Reporting (CEAR)

First Year Participant

Presenter: Irene McLemore

Date: June 18, 2026

AGENDA

- DNFSB Background
- Foundational Approach
- Annual Approach
- Lessons Learned



Defense Nuclear Facilities Safety Board (DNFSB)

MISSION

"The mission of the Board shall be to provide independent analysis, advice, and recommendations to the Secretary of Energy to inform the Secretary, in the role of the Secretary as operator and regulator of the defense nuclear facilities of the Department of Energy, in providing adequate protection of public health and safety at such defense nuclear facilities, including with respect to the health and safety of employees and contractors at such facilities."

- *Atomic Energy Act of 1954, as amended*

WHO WE ARE

- Established by Congress in 1988 (Senator John Glenn)
- Governed by a five-member Board appointed by the President and confirmed by the Senate
- Congress established the DNFSB and charged it with identifying potential issues of adequate protection at defense nuclear facilities, advising the Secretary of Energy of those issues, and informing the public of those issues

HOW WE EXECUTE OUR MISSION

- Oversight of Critical National Security Infrastructure
- Issue formal recommendations to the Secretary of Energy about adequate protection of public health and safety.
- Levy reporting requirements on the Secretary of Energy.
- Conduct open or closed hearings and meetings, including the power to subpoena witnesses, if needed.
- Conduct investigations and special studies.

DOE SITES WITH DEFENSE NUCLEAR FACILITIES



FOUNDATIONAL APPROACH

- Early Planning – set a goal in fiscal year 2023 to apply for the CEAR award
- Obtained leadership buy-in
- Added contractor support
- Reviewed CEAR checklist
- Used similar agency winners as a benchmark
- All-hands on deck – established AFR working group (FY24)
- Implemented collaboration workspace (FY24)
- Leveraged in-house graphics expert (FY24)
- New financial management service provider (FY25)

ANNUAL APPROACH

- Start early/core team kickoff – 2nd quarter
- Develop detailed schedule
- Identify potential themes/color scheme
- Identify stakeholders
- Assign task owners and due dates
- Review A-136 updates
- Conduct regular working group meetings
- Manage task status in collaboration workspace
- Centralize updates (one file)
- Start updates by section beginning in June
- Incorporate multi-level reviews by section and full draft

LESSONS LEARNED

- Printed version may look different than electronic version
- Focus needed on editorial matters and formatting consistency
- Use cold reader(s)
- Ensure Agency Head's message addresses significant challenges and impacts
- Photos should illustrate and complement the text
- Verify 508 Compliance
- Early implementation of SFFAS 64 helped streamline and improve the AFR

DEFENSE NUCLEAR FACILITIES SAFETY BOARD



QUESTIONS

Q&A



CEAR Program Timeline, Logistics, CPEs

Speaker: Stephanie Shaer

- Important dates
- Program application process
- CPEs

Important Dates

- **November 16, 2026**
 - Auditor's report must be dated on or before
 - Agency applications due
- **December 8, 2026**
 - Reviewer Training | 2-4 p.m.
- **December 9, 2026**
 - Reviewer applications due
- **December 15, 2026**
 - CEAR Program agency packet and filing fees due
- **December 31, 2026**
 - SPFI due (Optional)

CEAR Program Application Process

- Follow the FY2026 CEAR Program Guidelines
 - Agency CEAR application – Due November 16, 2026
- 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
- 2 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)

CEAR Website Resources

- Links to FY2025 AFRs and PARs (FY24 available now, FY25 will be posted in July)
- List of FY2025 CEAR Award Winners (FY24 available now, FY25 will be posted in July)
- Important Dates
- Recordings of Preparer and Reviewer trainings (once complete)
- FY2026 Guidelines
- Descriptions of Special Award Winners (FY24 available now, FY25 will be posted in July)
- <https://www.agacgfm.org/get-involved/awards-scholarships-recognition/cear-program/>

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>

Become a Reviewer

- Another way to learn is from each other!
- We recommend that every agency have 1 or 2 employees serve as reviewers
- Excellent way to better understand Guidelines and learn best practices
- Great for networking and additional CPE
- Learn more at <https://www.agacgfm.org/Standards-Guidance/CEAR/Reviewers/Benefits-Eligibility.aspx>
- **Reviewer Training** | Dec. 8, 2026 | 2 – 4:00 p.m. ET | 2 CPEs | FOS: AUDG
- Application deadline to apply is December 9, 2026

CEAR Program CPEs

You can earn up to 6 total free CPEs

- Preparer Training
- Reviewer Training
- Team Meeting in March 2027

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**.

Thank You for Participating!

Contact: cear@agacgfm.org