

FINANCIAL MANAGEMENT BOOT CAMP



Team "Let's Get Fiscal"
OFA Cohort #6

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EXECUTIVE SUMMARY

Well trained, properly equipped front line financial managers are critical to the success of all State of Ohio agencies. Training is key for newly promoted employees to become efficient and productive in their role. According to “The Basics of Financial Management” (The Basics of Financial Management):

Good financial management will help your organization to:

- *make effective and efficient use of resources*
- *achieve objectives and fulfill commitments to stakeholders*
- *become more accountable to donors and other stakeholders*
- *gain the respect and confidence of funding agencies, partners and beneficiaries*
- *gain advantage in competition for increasingly scarce resources*
- *prepare for long-term financial sustainability.*

The United States Department of Labor, Bureau of Labor Statistics states that “Financial Managers are responsible for the financial health of an organization.” (United States Dept. of Labor). Currently the State of Ohio does not provide sufficient training specifically addressing basic training needs for finance managers. Our research found traces of programs within the State of Ohio but the classes were not offered in a regular or timely manner. This lack of training needs to be addressed and corrected.

Training is the process of enhancing the knowledge of the employee and familiarizing the employee with procedures, rules and regulations. Instruction is very critical to finance offices throughout the State of Ohio. A well trained employee will become acquainted with the job more quickly, will need less supervision and be a better leader for staff. The satisfaction of a confident manager will contribute to organizational success and greater morale. Errors are less likely to occur if the manager has all the skill required to lead. There is less wastage of time, money and resources if employees are properly trained.

Training of employees usually takes place after orientation. In our communication with State of Ohio employees, we found that training for newly hired or promoted finance management team members usually begins with knowledge passed from another employee. This may be the person who left the job position or another employee who is assigned to help the new employee with their job duties. The trainer may not have performed these job duties recently and may not have up to date information. This type of instruction can result in a pattern of antiquated or improper techniques and procedures. Some employees surveyed had to train themselves by researching the notes and manuals left behind from the previous manager. The self-teaching method can set the new manager up for failure, especially if the financial manager has no previous governmental accounting experience.

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State of Ohio employees have expressed a desire for knowledge and development. Many employees will go outside their office to achieve the higher learning and coaching. The costs to the agency may include travel, registration and providing manuals or texts. The State of Ohio has the perfect opportunity to correct this deficit in training. There are many resources that can be combined within the State to offer training opportunities at a minimal cost.

The Let's Get Fiscal Team is proposing a "Financial Management Boot Camp." A boot camp is defined as "a program or situation that helps people become much better at doing something in a short period of time." (Merriam-Webster's Learner's Dictionary Online). Within a boot camp participants are taught skills that are needed to prepare them for completing a task or exercise. This boot camp would be offered to all State of Ohio agencies to assist in filling gaps in the guidance of new financial managers. The boot camp will provide tools and techniques for successful job performance. Developing a boot camp type of training for newly hired or front line management would be a great asset to the finance departments.

The State of Ohio has the resources within their overall staff to provide Subject Matter Experts and mentors to help train employees. The boot camp will provide the new manager a support system after completion of the boot camp. A boot camp will offer face to face training which promotes sharing ideas for improvements as well as cultivating a better work environment.

Well executed and well planned training opportunities mold and prepare employees for quality performance. Employees become more eligible for promotions and become an asset to their agency. When employees feel confident that they have the support of their agency there are fewer turnovers. Management that is capable will entice new employees to want to join their team. The Let's Get Fiscal Team is committed to improving the finance offices within the State of Ohio by proposing the development of a Financial Management Boot Camp.

INTRODUCTION

Problem Statement

It has been determined that many State of Ohio Financial Managers did not feel fully prepared for their first managerial position. Those managers surveyed expressed it would have been helpful to have more advanced training available relative to their position. The Let's Get Fiscal team's research has determined that attending a Financial Management Boot camp within the first 90 days of employment would be both welcomed by and beneficial to both the front line manager and the employing State of Ohio agency.

Background

When the Let's Get Fiscal Team began looking at potential Capstone projects, our Ohio Fiscal Academy (OFA) group recognized that we have all faced the challenge at some point in our careers of being unable to locate needed financial information in an organized and timely manner. Being successful as a new manager can be difficult. Rules and expectations change, and we've found that most agencies do not provide the necessary tools or support for newly hired or promoted managers. "For organizations to be adaptable, effective and successful for the long haul, management must create, develop and maintain a pipeline of skilled, prepared leaders." (*JFS Office of Employee & Business Services, February 2014*).

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In today's environment, agencies are being tasked with operating on smaller budgets and fewer resources, while still being expected to provide excellent service. In order to provide excellent service with fewer resources, an agency's success depends on the effectiveness of well-trained managers. To achieve and maintain goals, agencies need to be clear about what becoming a new manager involves and develop the core skills and training needed for that manager to be successful. Many agencies hire or promote great people into managerial roles, then set them loose with little or no training. The Let's Get Fiscal team's personal experience led us to theorize that a Financial Management Boot Camp would be beneficial to both the manager and the agency by providing training designed specifically for financial managers. Using research strategies described below, we believe our team was able to prove this theory.

Research Strategies

In order to identify whether there is a need for training, the Let's Get Fiscal team used four different research strategies. First, a survey was developed to determine the gaps in training for new financial managers. The survey was sent to state government employees with the recipients being selected from a list of previous OFA graduates, and all supervisors and managers with agencies that are within the group (Ohio Dept. of Education, Job and Family Services, Attorney General's Office, Department of Veterans Services, and the Ohio Facilities Construction Commission). The survey was made up of six questions and was sent out via the Survey Monkey web tool.

Next, we analyzed the projected retirement and vacancy data for the State of Ohio. OAKS BI report "Retirement Projections Summary Report # WP0031" was run for the team by the Ohio Department of Administrative Services. The report was used to confirm the need for centralized training for financial managers as the number of retiring financial managers increases over the next five years.

The third method was to determine what training currently exists and is available to State of Ohio employees. We began by contacting SME's (Subject Matter experts), State Training Officers and past Fiscal Academy graduates to evaluate workshops and training materials currently available. Contact was made with Ron Wehner a past Ohio Fiscal Academy participant, Carmen Garland from Department of Rehabilitation and Correction, Greg Jeffers of the Ohio Dept. of Education and Robert Cooperman an OBM training program manager. After reaching out to SME's, we researched online catalogs such as ELM Learning and Ohio State University's MAPS program for a list relative training courses.

Our final strategy was to research existing top, long lasting private industry companies and their products/templates for management training, as well as state and/or governmental agency trainings. The research was done to compare current processes and training within the state government to top private companies, and to identify the need for management training within state government in order to be successful.

FINDINGS

Analysis

The Let's Get Fiscal team's first research strategy was to survey fiscal managers across the state of Ohio to determine the validity of the idea that additional financial management training resources are in demand. Questions asked on the survey included:

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1. How long have you been employed as a financial manager?
2. What is your current title?
3. Do you feel there is a need for financial training for newly hired or promoted state employees?
4. What type of tools or training, if any, were provided to you as a first time manager/supervisor? If any, was the training timely? (i.e. within 30 days of your promotion).
5. Did you have a mentor and was this relationship effective?
6. What were the obstacles or frustrations encountered when new to your position?
7. If the state would provide a Boot Camp, what type of training (financial or other) do you feel would be beneficial?

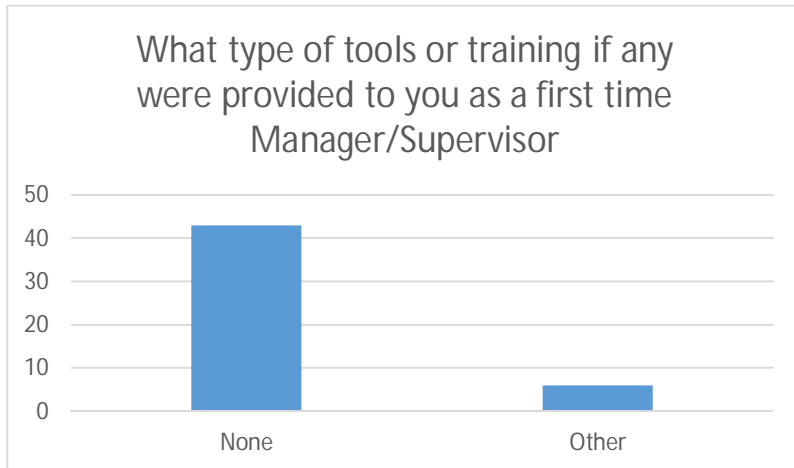
The survey was sent to a diverse population of approximately 200 current State of Ohio Financial Managers. Responses were received from managers with as little as one year of experience to financial managers possessing up to 28 years of managerial experience. Entry level managers through Chief Financial Officers offered feedback. The respondents overwhelmingly communicated they were not properly prepared for their first management position. Budget managers, revenue managers, accounts payable managers, capital managers, procurement managers all chimed in to share how much more productive life in the office could have been with properly implemented training. The test group was made up of varied demographics, yet all participants agreed that fiscal management training would enhance & benefit everyone.

One of the questions on the survey was “Do you feel there is a need for financial training for newly hired or promoted state employees?” As shown below there was a unanimous decision certifying the need and desire for this type of financial training.

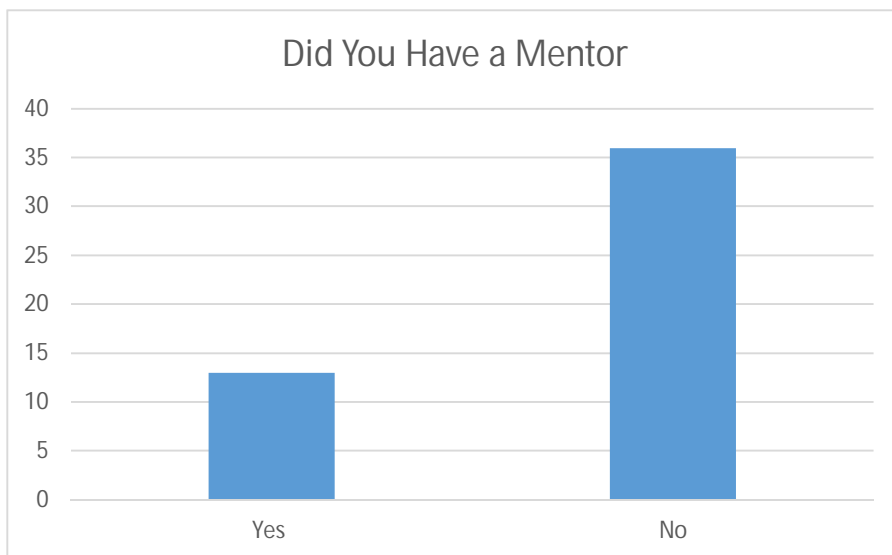


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Ironically over 91% of the surveyed population agreed that financial training is needed for promoted and newly hired financial employees, but the survey identified that this need is not being met. Financial Managers are being hired and promoted and no financial training is being conducted. Over 87% of the surveyed population indicated that they were not provided with any tools or training when hired. Please see the results below.

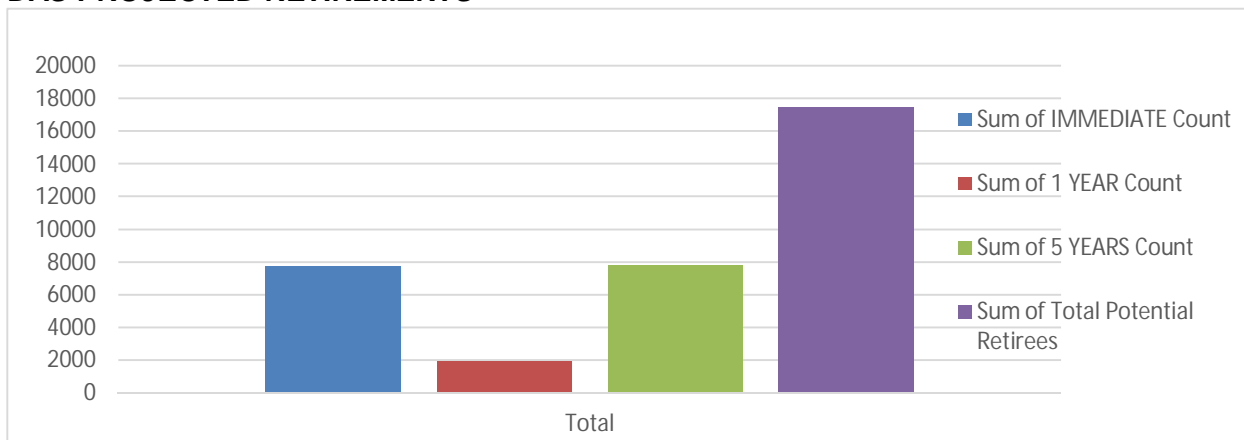


Mentorships are another avenue of assistance for a financial manager. In an effort to capture the full picture, the Let's Get Fiscal Team also surveyed mentorship capacities within the state. Predictably, the survey results on mentorship were in alignment with the survey results on training activity. Over 73% of the financial managers surveyed were not involved in a mentor relationship to aid them in their professional careers. Please see the results below.



The survey was a valuable tool in establishing a desire for financial management training by new financial managers. Next, our team wanted to determine if this training was something that would be beneficial to the State of Ohio as a governmental body. To do this, we turned to the Ohio Department of Administration (DAS) for data. The analysis of the OAKS BI report "Retirement Projections Summary Report (see chart below) was significant in our research in that it determined a pressing need for financial management training. (Retirement Projections Summary Report #WP0031). There are over 50,000 State of Ohio employees. Over the next five years, there will be over 17,000 (34%) state employees eligible for retirement, many of whom hold fiscal related positions. Currently, the State of Ohio has no official succession plan for retiring financial managers or for filling vacant positions. The State should have the ability to have training resources available to fiscal managers in a timely fashion. The complete BI report is attached as Appendix 1 to this report.

DAS PROJECTED RETIREMENTS



Once a need was determined, the next phase of our strategy was to look for courses and training currently available to financial managers. This training needs to be either free or can be paid with Employee Development funds.

ELM LEARNING

The Let's Get Fiscal Team determined that, while there is a small amount of financial management training available to State of Ohio employees, it is not offered on a regular basis. In addition, the team found the training occasionally offered is not sufficient to meet the needs expressed in the survey. The following courses are listed in the ELM Learning catalog under Employee Development (OAKS Enterprise Learning Management). None of the courses listed under Supervisor Training are finance related, and none are available on a regular schedule. As evidence, please see listed below some of the trainings that are offered in the ELM Catalog:

Supervisor Training

- Lead Ohio Goal Setting - Managing the Performance Cycle
- Authority and Delegation
- Employment Law
- Coaching with Positive Expectations
- Motivating Your employees

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- Team Effectiveness
- Responding to Conflict
- Communications and Difficult Conversations
- Principles of Effective leadership
- No Aspirin required - A Leader's Toolkit
- Leading Through Change

Two courses were found under the OAKS Financial Training section of ELM Learning that could be useful to financial managers. They are:

OAKS Financials training:

- Fin SA 102 Pcard for Supervisors
- PO 200 Managing and Reviewing Purchase Orders

ELM was only one of several trainings researched. The Ohio Certified Public Manager program (Ohio Certified Public Manager - OCPM) is designed specifically for State of Ohio Managers. However, no training designed specifically for *financial* managers is offered.

LEAN OHIO

A third State of Ohio sponsored training resource is Lean Ohio. Similar to OCPM, Lean Ohio is not applicable to financial training, but is focused on working more efficiently in any office.

About LeanOhio

*"The mission of LeanOhio is to make government services in Ohio simpler, faster, better, and less costly. Using the improvement methods of Lean and Six Sigma, Ohio's state agencies are cutting red tape, removing inefficiencies, improving customer service, and achieving **measurable results**."* (LeanOhio Training).

M.A.P.S.

MAPS (Management Advancement for Public Service) is a popular training resource for State of Ohio Managers. "The Management Advancement for the Public Service (MAPS) Program offers training seminars that build management and leadership skills for top executives, mid-level managers, first-line supervisors, and administrative support staff. Skill-building sessions are available for employees at all levels." (MAPS Management Advancement for the Public Service). Ohio State University's John Glenn College of Public Affairs offers the MAPS program of study.

The MAPS program offers several short seminars (Management Advancement for the Public Service), but they are not finance specific. Examples of these seminars are:

- Key Fundamentals of Management
- Lose the Drama: Strategies for Peak Performance
- Emotional Intelligence: What Makes a Good Leader?
- Basics of Project Management
- Delivering Customer Services with Style

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- Writing techniques for Improved Communication
- Secrets to powerful Presentations
- Bold Leadership
- Diffusing Difficult Behaviors
- Positive Impact: Leading for Performance
- Stock Your Toolbox: Pre-Supervisory Skills and Practices
- Being the Best Boss
- A Leader's Voice: Communication Skills to Achieve Results
- Mediation Skills
- Working with Colleagues and Superiors: The Art of Influencing Others.

A strength of the MAPS program is that the course length is typically a one or two-day seminar. This format is very appealing to currently working employees who may find it difficult to take time off to attend training.

STATE OF OHIO AGENCIES

In addition to educational courses offered by the State of Ohio and OSU, our team analyzed a training offered by a large State of Ohio agency, Job and Family Services (JFS). Recognizing the need for properly training their staff, JFS holds a mandatory three-day boot camp that focuses on all newly hired supervisors and/managers. The training includes the following: Shifting to a Leadership Role, Performance Evaluations, Planning and Hiring, Payroll & Benefits, Labor Relations, as well as Employee Development and much more.

OTHER RESOURCES

The Let's Get Fiscal team also reached out to individuals who work with the federal government agencies, such as the Defense Finance and Account Services agency (DFAS), to inquire about their management training. DFAS currently has a 40-hour training course which helps new supervisors make the adjustment from being a day to day worker to supervising others and giving them the skills to accomplish the agency's goals. This training offers topics such as performance standards, pay, leave, handling discipline and performance problems, employee development, coaching, etc.; which are very similar to what JFS offers.

Next the Let's Get Fiscal team researched private sector companies. Some of the private companies we looked into were Nationwide, Disney, Apple, Chase, Amazon, and Ohio Health. Our team selected these companies to review because they are all companies that are successful and are long lasting. Unfortunately, there wasn't a lot of information on the training these companies offer their employees available on the internet. Wanting to be thorough in our research, we reached out via email to Disney and Ohio Health to get more information but never received a response back. We also reached out to contacts with Nationwide and Chase. Our Nationwide contact replied that they have HR related supervisor training but nothing specific to financial supervisors.

Conclusion:

A proven lack of training for newly hired frontline financial management is a definite concern for the employees within the State of Ohio. There is a desire for well-planned and well executed training that can be offered on a regular basis. Those individuals who completed the survey

indicated they had little, if any, formal training after taking their new job position. Most of the employees said their financial management strategies came from talking with other employees and on the job experiences have been their primary source of training. Binders and manuals have been created and passed from one manager to another within agencies for job duties relating to their financial management role. These types of training are not effective. They do not provide the manager with confidence in their procedures or the understanding as to why something has been done this way in the past. The newly promoted manager needs to be able to make educated, sound decisions and needs to have the proper training to do so.

Recommendation:

The Let's Get Fiscal Team has researched the lack of training and guidance provided to newly hired or newly promoted front line financial managers. Our team solution to this problem is to implement a Financial Management Boot Camp.

It is recommended that the boot camp compliment and fulfil the OBM Training Academy Mission, Values and Goals as found on the OBM website (OBM Training Academy):

OBM Training Academy

Our Mission

The Training Academy's mission is to partner with OBM division leaders, other state agencies' training colleagues, and our customers to provide performance support, training consultation, and related services to promote financial literacy, and use technology to increase state government services' effectiveness and efficiency.

Our Values

- *Embrace and drive transformational change*
- *Pursue growth and learning*
- *Do more with less*
- *Learn, educate, and innovate*
- *Support and promote teamwork*

Our Goals

- *Respond promptly to training and support requests with professionalism and respect*
- *Consult with OBM's and other state agency departments' subject matter experts (SMEs) to develop high-quality curricula, training course content and materials, and performance support tools*
- *Support OBM departments in its efforts to develop clear, concise, and professional procedure documentation in a single location*

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- *Publish up-to-date procedure documentation for all OBM-sponsored FIN sub-modules in a single-source online repository available to all users*
- *Look for continuous improvement opportunities; don't accept things as is because they are working*
- *Use instructional design and adult learning experience and knowledge to continually seek innovative solutions for our customers*

A Financial Management boot camp focusing on managers will improve the learning curve for newly hired or promoted financial managers. Recognizing the need for upcoming financial management staff to have the opportunity to expand their knowledge, OBM developed the Ohio Fiscal Academy. The boot camp would be developed with the same concept, but geared towards lower level front line financial managers and would be available on a regular basis throughout the year. It would be a consolidated and organized training resource of fiscal information available to all state employees. The boot camp would be an avenue for managers to learn essential skills, learn where to find available resources and strengthen fiscal responsibilities. At the same time, the boot camp would enhance the manager's professional career. The boot camp would have the potential to raise quality of service; avoid duplications by minimizing errors and the time to redo work. Fiscal staff will benefit from the knowledge by performing their jobs more efficiently. A well-designed training program such as a boot-camp will play a critical part in nurturing the new financial manager. Most managers want to do a good job and feel that the job they do is important to the agency and that the agency is investing time and money in them. Training will also allow the manager the opportunity to grow in a position and feel good about the job they are doing. By investing in training for an employee, they will develop a greater sense of self-worth. Training can increase productivity and decrease the need for constant supervision. The proposed boot camp can be a bridge that can lead to a manager's satisfaction and a higher retention rate for the agency.

The entire state of Ohio will benefit from a fiscal boot camp which could potentially reduce expenses associated with getting new fiscal managers the tools and training needed to be productive, efficient and successful in their new position.

Our proposal suggests a three-day event that will provide information, answer questions, and offer support in an organized manner. The Boot Camp should be provided within 90 days of the promotion and offered quarterly.

Proposed topics the boot camp should address are:

- 1) **Government Agency Overviews:** Newly hired managers would like an overview of the centralized agencies (OBM, DAS, OSS, OFCC) and how the decisions these departments make will affect their agency.
- 2) **State of Ohio Budget:** The State of Ohio Budget process, both operating and capital, and how they affect the individual agencies and their work flow is a great concern. Many employees would like a better understanding of the budget structure. A budget overview would be a great place to begin their education.
- 3) **OAKS Financials:** Process and approval training specific to the supervisor role.

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- 4) **Reporting:** Managers would like to address all the reporting functionalities including Oaks, BI dashboards, and COGNOS. Reporting and being able to compile research data is a big obstacle for new finance managers.
- 5) **AP Processes:** Finance managers need to know and understand all aspects of vouchering. This includes determining a proper invoice, accessing supplier information, finding and paying ISTV vouchers, approving vouchers and the proper use of payment cards.
- 6) **Purchasing:** The State of Ohio has an abundance of rules and regulations associated with purchasing. Knowledge of programs such as State Term Contracts, Contractors, MBE and EDGE vendors and other rules of state purchasing is a must for all financial managers.
- 7) **AR Processes:** There is a need to understand the correct collection and reporting of revenue funds.
- 8) **Payroll:** Understanding payroll combo codes, payroll chart fields and properly calculating payroll projections to ensure sufficient budget are all critical to proper payroll management and should be addressed in the boot camp.
- 9) **Mentor Program:** Employees have expressed the need for more communication and the desire to have a support system. This program could be developed within the curriculum of the boot camp.

The State of Ohio has many employees and programs that can be used and developed to compile an organized, structured boot camp to train managers. This is evident in studying the OFA program. Frontline finance managers can benefit from a shortened version of an OFA Tier that focuses on the problems and questions affecting this group of employees.

Training officers and Subject Matter Experts can be used from within our state agencies. OFA graduates can be utilized and credit hours offered for their participation in training the new finance managers. Reference materials, online job aides and ELMS training can be utilized and improved to teach and provide support for the trainees during and after the boot camp. There is a wealth of knowledge and experience within the State of Ohio offices and therefore a newly hired or promoted finance manager should not need to fumble their first year trying to make good decisions for their agency. There will be no need for these employees to search for outside training or to proceed in their new job without the education and confidence to perform their job duties to the best of their abilities. The boot camp will address the financial management needs of each agency and each office within the State of Ohio.

In our personal lives, it is essential to start investing in retirement as soon as possible. The earlier we begin to contribute to our retirement plan the more secure our future becomes. In the same way it is important to invest in new employees. We begin to plan for our retirement as soon as we start a full time job. We must begin to plan for developing financial managers with the same attitude. The best opportunity for investing in the future of good management is through training and education.

With a planned strategy and structure for training financial managers, starting within 90 days of promoting or hiring new managers, the proper financial procedures and processes can be fully

communicated from the very beginning of a manager taking charge of their job duties. If a new manager is left to proceed on a trial and error basis, that person is set up for failure. For example: A new financial manager is asked to plan a meeting. The new manager decides to provide refreshments during this meeting. After the meeting the manager tries to submit a receipt for reimbursement for the refreshments and is told that this food cannot be purchased by the State of Ohio. The financial manager has not been given the purchasing rules and is new to the State purchasing process so this employee must now literally pay for their error. Valuable resources may be lost due to a dispute over a process that was not fully explained to the new manager.

By recognizing the importance of training for State Financial managers the offices will gain profitable returns. These returns will be evident in the consistency of following standard procedures, the understanding of State financial rules, and the knowledge of how to find and use the resources needed to complete tasks. When we furnish the employees with timely, detailed training that allows them to complete their jobs with confidence the entire office appreciates in value. Investment in the knowledge of management is passed on to the entire office. A well trained and well informed manager can make a difference in the supervision of an undervalued employee. When we plan to invest in the workforce of the State of Ohio we solidify the contributions that these employees make to the services provided to the citizens. It is necessary that we invest in employees that will appreciate in value just as our retirement plans appreciate in value for a secure future.

“COUNT OFF ONE, TWO!”

“COUNT OFF THREE, FOUR!”

“LET’S GET FISCAL!”

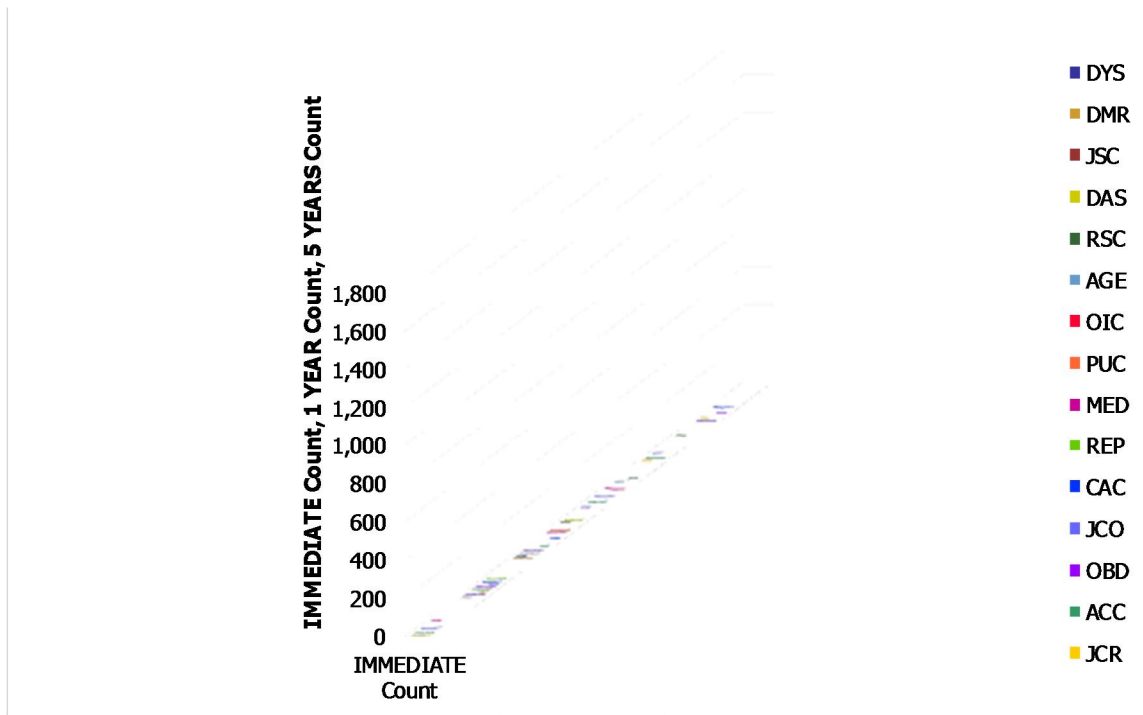
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APPENDIX 1

WFP-0031 Retirement Projections Summary

As of 4/14/16



Count						Percentage				
Department Group	IMMEDIATE Count	1 YEAR Count	5 YEARS Count	Total Potential Retirees	Headcount	Department Group	Immediate Percentage	1 Year Percentage	5 Year Percentage	Total Potential Retirees Percentage
ACC	4	1	2	7	17	ACC	23.53%	5.88%	11.76%	41.18%
ADJ	67	7	39	113	269	ADJ	24.91%	2.60%	14.50%	42.01%
AGE	19	5	19	43	92	AGE	20.65%	5.43%	20.65%	46.74%
AGO	237	45	197	479	1,653	AGO	14.34%	2.72%	11.92%	28.98%
AGR	85	14	58	157	464	AGR	18.32%	3.02%	12.50%	33.84%
AIR	3	1	0	4	7	AIR	42.86%	14.29%	0.00%	57.14%
ARC	1	0	6	7	13	ARC	7.69%	0.00%	46.15%	53.85%
ART	2	0	4	6	15	ART	13.33%	0.00%	26.67%	40.00%
ATH	2	0	2	4	7	ATH	28.57%	0.00%	28.57%	57.14%
AUD	74	27	65	166	776	AUD	9.54%	3.48%	8.38%	21.39%
BOR	10	2	8	20	78	BOR	12.82%	2.56%	10.26%	25.64%
BRB	2	0	2	4	9	BRB	22.22%	0.00%	22.22%	44.44%
BTA	1	2	1	4	15	BTA	6.67%	13.33%	6.67%	26.67%
BWC	355	92	468	915	1,810	BWC	19.61%	5.08%	25.86%	50.55%

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Count						Percentage				
Department Group	IMMEDIATE Count	1 YEAR Count	5 YEARS Count	Total Potential Retirees	Headcount	Department Group	Immediate Percentage	1 Year Percentage	5 Year Percentage	Total Potential Retirees Percentage
CAC	3	0	8	11	84	CAC	3.57%	0.00%	9.52%	13.10%
CDP	1	0	8	9	16	CDP	6.25%	0.00%	50.00%	56.25%
CHR	0	1	4	5	10	CHR	0.00%	10.00%	40.00%	50.00%
CIV	23	2	7	32	73	CIV	31.51%	2.74%	9.59%	43.84%
CLA	4	2	1	7	23	CLA	17.39%	8.70%	4.35%	30.43%
COM	187	38	196	421	968	COM	19.32%	3.93%	20.25%	43.49%
COS	4	0	5	9	47	COS	8.51%	0.00%	10.64%	19.15%
CRB	1	0	6	7	11	CRB	9.09%	0.00%	54.55%	63.64%
CSR	10	1	11	22	61	CSR	16.39%	1.64%	18.03%	36.07%
CSV	0	0	2	2	6	CSV	0.00%	0.00%	33.33%	33.33%
CSW	3	0	9	12	26	CSW	11.54%	0.00%	34.62%	46.15%
DAS	152	45	139	336	794	DAS	19.14%	5.67%	17.51%	42.32%
DEN	2	1	11	14	23	DEN	8.70%	4.35%	47.83%	60.87%
DEV	48	5	42	95	280	DEV	17.14%	1.79%	15.00%	33.93%
DMH	387	72	381	840	2,581	DMH	14.99%	2.79%	14.76%	32.55%
DMR	337	113	342	792	2,484	DMR	13.57%	4.55%	13.77%	31.88%
DNR	268	79	295	642	1,915	DNR	13.99%	4.13%	15.40%	33.52%
DOH	229	43	175	447	1,083	DOH	21.14%	3.97%	16.16%	41.27%
DOT	796	232	817	1,845	5,188	DOT	15.34%	4.47%	15.75%	35.56%
DPS	543	131	591	1,265	3,872	DPS	14.02%	3.38%	15.26%	32.67%
DRC	1,383	385	1,722	3,490	12,084	DRC	11.44%	3.19%	14.25%	28.88%
DVM	1	0	3	4	9	DVM	11.11%	0.00%	33.33%	44.44%
DV S	91	24	130	245	874	DV S	10.41%	2.75%	14.87%	28.03%
DY S	134	40	154	328	1,017	DY S	13.18%	3.93%	15.14%	32.25%
EBR	0	0	0	0	4	EBR	0.00%	0.00%	0.00%	0.00%
EDU	83	20	75	178	552	EDU	15.04%	3.62%	13.59%	32.25%
ELC	1	3	1	5	9	ELC	11.11%	33.33%	11.11%	55.56%
ENG	0	1	3	4	12	ENG	0.00%	8.33%	25.00%	33.33%
EPA	265	61	191	517	1,078	EPA	24.58%	5.66%	17.72%	47.96%
ERB	7	2	6	15	27	ERB	25.93%	7.41%	22.22%	55.56%
ETC	2	0	5	7	19	ETC	10.53%	0.00%	26.32%	36.84%
ETH	1	0	3	4	18	ETH	5.56%	0.00%	16.67%	22.22%
EXP	21	3	14	38	68	EXP	30.88%	4.41%	20.59%	55.88%
FUN	1	0	2	3	12	FUN	8.33%	0.00%	16.67%	25.00%
GOV	3	1	1	5	28	GOV	10.71%	3.57%	3.57%	17.86%
HFA	13	7	26	46	137	HFA	9.49%	5.11%	18.98%	33.58%
IGO	5	0	1	6	14	IGO	35.71%	0.00%	7.14%	42.86%
INS	43	14	58	115	267	INS	16.10%	5.24%	21.72%	43.07%
JCO	0	0	0	0	5	JCO	0.00%	0.00%	0.00%	0.00%
JCR	1	0	0	1	4	JCR	25.00%	0.00%	0.00%	25.00%
JFS	479	127	375	981	2,421	JFS	19.79%	5.25%	15.49%	40.52%
JLE	1	0	0	1	5	JLE	20.00%	0.00%	0.00%	20.00%
JMO	0	0	0	0	2	JMO	0.00%	0.00%	0.00%	0.00%
JSC	369	64	192	625	1,233	JSC	29.93%	5.19%	15.57%	50.69%
LCO	1	1	1	3	6	LCO	16.67%	16.67%	16.67%	50.00%
LEC	0	0	0	0	1	LEC	0.00%	0.00%	0.00%	0.00%
LIB	19	2	10	31	64	LIB	29.69%	3.13%	15.63%	48.44%
LOT	75	13	74	162	374	LOT	20.05%	3.48%	19.79%	43.32%
LSC	26	3	19	48	208	LSC	12.50%	1.44%	9.13%	23.08%
MCD	129	28	102	259	573	MCD	22.51%	4.89%	17.80%	45.20%
MED	17	4	23	44	88	MED	19.32%	4.55%	26.14%	50.00%
MHC	1	0	1	2	8	MHC	12.50%	0.00%	12.50%	25.00%
MIH	1	0	0	1	4	MIH	25.00%	0.00%	0.00%	25.00%
NUR	14	3	20	37	83	NUR	16.87%	3.61%	24.10%	44.58%
OBD	0	0	2	2	7	OBD	0.00%	0.00%	28.57%	28.57%
OBM	21	5	20	46	196	OBM	10.71%	2.55%	10.20%	23.47%
OCC	8	2	3	13	36	OCC	22.22%	5.56%	8.33%	36.11%
ODB	2	0	3	5	11	ODB	18.18%	0.00%	27.27%	45.45%
OIC	112	21	73	206	371	OIC	30.19%	5.66%	19.68%	55.53%
OPP	1	0	0	1	1	OPP	100.00%	0.00%	0.00%	100.00%
OPT	0	0	5	5	7	OPT	0.00%	0.00%	71.43%	71.43%
OSB	19	5	21	45	120	OSB	15.83%	4.17%	17.50%	37.50%
OSD	17	3	16	36	143	OSD	11.89%	2.10%	11.19%	25.17%

FINANCIAL MANAGEMENT BOOT CAMP

Count						Percentage				
Department Group	IMMEDIATE Count	1 YEAR Count	5 YEARS Count	Total Potential Retirees	Headcount	Department Group	Immediate Percentage	1 Year Percentage	5 Year Percentage	Total Potential Retirees Percentage
PRX	8	1	9	18	54	PRX	14.81%	1.85%	16.67%	33.33%
PSY	1	0	8	9	17	PSY	5.88%	0.00%	47.06%	52.94%
PUB	21	5	21	47	135	PUB	15.56%	3.70%	15.56%	34.81%
PUC	70	12	38	120	295	PUC	23.73%	4.07%	12.88%	40.68%
PWC	2	0	3	5	8	PWC	25.00%	0.00%	37.50%	62.50%
PYT	1	0	5	6	29	PYT	3.45%	0.00%	17.24%	20.69%
RAC	7	1	7	15	18	RAC	38.89%	5.56%	38.89%	83.33%
RCB	0	0	4	4	12	RCB	0.00%	0.00%	33.33%	33.33%
REP	17	7	27	51	333	REP	5.11%	2.10%	8.11%	15.32%
RSC	129	22	117	268	1,085	RSC	11.89%	2.03%	10.78%	24.70%
SAN	0	0	0	0	2	SAN	0.00%	0.00%	0.00%	0.00%
SCR	0	0	6	6	8	SCR	0.00%	0.00%	75.00%	75.00%
SEN	17	2	7	26	198	SEN	8.59%	1.01%	3.54%	13.13%
SFC	18	5	15	38	92	SFC	19.57%	5.43%	16.30%	41.30%
SOA	1	0	0	1	3	SOA	33.33%	0.00%	0.00%	33.33%
SOS	23	2	17	42	141	SOS	16.31%	1.42%	12.06%	29.79%
SPA	1	0	4	5	15	SPA	6.67%	0.00%	26.67%	33.33%
SPE	0	1	4	5	12	SPE	0.00%	8.33%	33.33%	41.67%
TAX	210	43	196	449	1,128	TAX	18.62%	3.81%	17.38%	39.80%
TER	1	0	0	1	1	TER	100.00%	0.00%	0.00%	100.00%
TOS	10	3	5	18	107	TOS	9.35%	2.80%	4.67%	16.82%
TTA	2	0	3	5	23	TTA	8.70%	0.00%	13.04%	21.74%
UST	4	2	2	8	19	UST	21.05%	10.53%	10.53%	42.11%
Running Count						Running Percentage				
Department Group	IMMEDIATE Count	Year Cumulative Total	Year Cumulative Total			Department Group	Immediate Percentage	Year Cumulative Percent	Year Cumulative Percent	
ACC	4	5	7			ACC	23.53%	29.41%	41.18%	
ADJ	67	74	113			ADJ	24.91%	27.51%	42.01%	
AGE	19	24	43			AGE	20.65%	26.09%	46.74%	
AGO	237	282	479			AGO	14.34%	17.06%	28.98%	
AGR	85	99	157			AGR	18.32%	21.34%	33.84%	
AIR	3	4	4			AIR	42.86%	57.14%	57.14%	
ARC	1	1	7			ARC	7.69%	7.69%	53.85%	
ART	2	2	6			ART	13.33%	13.33%	40.00%	
ATH	2	2	4			ATH	28.57%	28.57%	57.14%	
AUD	74	101	166			AUD	9.54%	13.02%	21.39%	
BOR	10	12	20			BOR	12.82%	15.38%	25.64%	
BRB	2	2	4			BRB	22.22%	22.22%	44.44%	
BTA	1	3	4			BTA	6.67%	20.00%	26.67%	
BWC	355	447	915			BWC	19.61%	24.70%	50.55%	
CAC	3	3	11			CAC	3.57%	3.57%	13.10%	
CDP	1	1	9			CDP	6.25%	6.25%	56.25%	
CHR	0	1	5			CHR	0.00%	10.00%	50.00%	
CIV	23	25	32			CIV	31.51%	34.25%	43.84%	
CLA	4	6	7			CLA	17.39%	26.09%	30.43%	
COM	187	225	421			COM	19.32%	23.24%	43.49%	
COS	4	4	9			COS	8.51%	8.51%	19.15%	
CRB	1	1	7			CRB	9.09%	9.09%	63.64%	
CSR	10	11	22			CSR	16.39%	18.03%	36.07%	
CSV	0	0	2			CSV	0.00%	0.00%	33.33%	
CSW	3	3	12			CSW	11.54%	11.54%	46.15%	
DAS	152	197	336			DAS	19.14%	24.81%	42.32%	
DEN	2	3	14			DEN	8.70%	13.04%	60.87%	
DEV	48	53	95			DEV	17.14%	18.93%	33.93%	
DMH	387	459	840			DMH	14.99%	17.78%	32.55%	
DMR	337	450	792			DMR	13.57%	18.12%	31.88%	
DNR	268	347	642			DNR	13.99%	18.12%	33.52%	
DOH	229	272	447			DOH	21.14%	25.12%	41.27%	
DOT	796	1,028	1,845			DOT	15.34%	19.81%	35.56%	
DPS	543	674	1,265			DPS	14.02%	17.41%	32.67%	
DRC	1,383	1,768	3,490			DRC	11.44%	14.63%	28.88%	
DVM	1	1	4			DVM	11.11%	11.11%	44.44%	
DVS	91	115	245			DVS	10.41%	13.16%	28.03%	
DYS	134	174	328			DYS	13.18%	17.11%	32.25%	

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Department Group	IMMEDIATE Count	1 Year Cumulative Total	5 Year Cumulative Total			Department Group	Immediate Percentage	1 Year Cumulative Percent	5 Year Cumulative Percent
EBR	0	0	0			EBR	0.00%	0.00%	0.00%
EDU	83	103	178			EDU	15.04%	18.66%	32.25%
ELC	1	4	5			ELC	11.11%	44.44%	55.56%
ENG	0	1	4			ENG	0.00%	8.33%	33.33%
EPA	265	326	517			EPA	24.58%	30.24%	47.96%
ERB	7	9	15			ERB	25.93%	33.33%	55.56%
ETC	2	2	7			ETC	10.53%	10.53%	36.84%
ETH	1	1	4			ETH	5.56%	5.56%	22.22%
EXP	21	24	38			EXP	30.88%	35.29%	55.88%
FUN	1	1	3			FUN	8.33%	8.33%	25.00%
GOV	3	4	5			GOV	10.71%	14.29%	17.86%
HFA	13	20	46			HFA	9.49%	14.60%	33.58%
IGO	5	5	6			IGO	35.71%	35.71%	42.86%
INS	43	57	115			INS	16.10%	21.35%	43.07%
JCO	0	0	0			JCO	0.00%	0.00%	0.00%
JCR	1	1	1			JCR	25.00%	25.00%	25.00%
JFS	479	606	981			JFS	19.79%	25.03%	40.52%
JLE	1	1	1			JLE	20.00%	20.00%	20.00%
JMO	0	0	0			JMO	0.00%	0.00%	0.00%
JSC	369	433	625			JSC	29.93%	35.12%	50.69%
LCO	1	2	3			LCO	16.67%	33.33%	50.00%
LEC	0	0	0			LEC	0.00%	0.00%	0.00%
LIB	19	21	31			LIB	29.69%	32.81%	48.44%
LOT	75	88	162			LOT	20.05%	23.53%	43.32%
LSC	26	29	48			LSC	12.50%	13.94%	23.08%
MCD	129	157	259			MCD	22.51%	27.40%	45.20%
MED	17	21	44			MED	19.32%	23.86%	50.00%
MHC	1	1	2			MHC	12.50%	12.50%	25.00%
MIH	1	1	1			MIH	25.00%	25.00%	25.00%
NUR	14	17	37			NUR	16.87%	20.48%	44.58%
OBD	0	0	2			OBD	0.00%	0.00%	28.57%
OBM	21	26	46			OBM	10.71%	13.27%	23.47%
OCC	8	10	13			OCC	22.22%	27.78%	36.11%
ODB	2	2	5			ODB	18.18%	18.18%	45.45%
OIC	112	133	206			OIC	30.19%	35.85%	55.53%
OPP	1	1	1			OPP	100.00%	100.00%	100.00%
OPT	0	0	5			OPT	0.00%	0.00%	71.43%
OSB	19	24	45			OSB	15.83%	20.00%	37.50%
OSD	17	20	36			OSD	11.89%	13.99%	25.17%
PRX	8	9	18			PRX	14.81%	16.67%	33.33%
PSY	1	1	9			PSY	5.88%	5.88%	52.94%
PUB	21	26	47			PUB	15.56%	19.26%	34.81%
PUC	70	82	120			PUC	23.73%	27.80%	40.68%
PWC	2	2	5			PWC	25.00%	25.00%	62.50%
PYT	1	1	6			PYT	3.45%	3.45%	20.69%
RAC	7	8	15			RAC	38.89%	44.44%	83.33%
RCB	0	0	4			RCB	0.00%	0.00%	33.33%
REP	17	24	51			REP	5.11%	7.21%	15.32%
RSC	129	151	268			RSC	11.89%	13.92%	24.70%
SAN	0	0	0			SAN	0.00%	0.00%	0.00%
SCR	0	0	6			SCR	0.00%	0.00%	75.00%
SEN	17	19	26			SEN	8.59%	9.60%	13.13%
SFC	18	23	38			SFC	19.57%	25.00%	41.30%
SOA	1	1	1			SOA	33.33%	33.33%	33.33%
SOS	23	25	42			SOS	16.31%	17.73%	29.79%
SPA	1	1	5			SPA	6.67%	6.67%	33.33%
SPE	0	1	5			SPE	0.00%	8.33%	41.67%
TAX	210	253	449			TAX	18.62%	22.43%	39.80%
TER	1	1	1			TER	100.00%	100.00%	100.00%
TOS	10	13	18			TOS	9.35%	12.15%	16.82%
TTA	2	2	5			TTA	8.70%	8.70%	21.74%
UST	4	6	8			UST	21.05%	31.58%	42.11%