



# MID-LEVEL FISCAL EMPLOYEE DEVELOPMENT AND HOW IT BENEFITS STATE GOVERNMENT

A standardized approach to fiscal training and knowledge transfer for the enhancement of employee performance and future promotional opportunities within state government.

Ohio Fiscal Academy  
Cohort 9

2019

*Be "Audit" You Can Be*

Franklin Cameron

Jeffery Dripps

Tiquilia McCauley

Leonard Smith

Shane G. Trace

## TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY .....</b>	<b>2</b>
<b>INTRODUCTION.....</b>	<b>3</b>
<b>Case Study Questionnaire.....</b>	<b>3</b>
<b>CFO/Director Questions.....</b>	<b>3</b>
<b>Mid-Level Fiscal Employee Questions.....</b>	<b>4</b>
<b>Data Collection .....</b>	<b>6</b>
<b>FINDINGS .....</b>	<b>7</b>
<b>Analysis.....</b>	<b>7</b>
<b>Developing Core Competencies .....</b>	<b>8</b>
<b>Considering the Multi-Generational Workplace Culture.....</b>	<b>11</b>
<b>Baby Boomer (1945-1964).....</b>	<b>11</b>
<b>Generation X (1965-1980).....</b>	<b>12</b>
<b>Millennials (1981-1996).....</b>	<b>12</b>
<b>Mentoring.....</b>	<b>12</b>
<b>RECOMMENDATION .....</b>	<b>14</b>
<b>TRAINING PLAN EXAMPLE.....</b>	<b>15</b>
<b>OAKS-FIN MANDATORY TRAINING COURSES BASED ON JOB DUTIES.....</b>	<b>16</b>
<b>EMPLOYEE SKILL ADVANCEMENT PLAN.....</b>	<b>17</b>
<b>EMPLOYEE SKILL ADVANCEMENT PLAN TEMPLATE .....</b>	<b>18</b>
<b>WORKS CITED .....</b>	<b>19</b>

## EXECUTIVE SUMMARY

This project was inspired by the writing of James Q. Wilson in his book, *Bureaucracy: What Government Agencies Do and Why They Do It*. Wilson gives three examples of why employee engagement and career advancement is difficult within a government agency. He writes, “The key constraints are three in number. To a much greater extent than is true of private bureaucracies, government agencies (1) cannot lawfully retain and devote the private benefit of their members the earnings of the organization, (2) cannot allocate the factors of production in accordance with the preferences of the organization’s administrators, and (3) must serve goals not of the organizations own choosing. Control over revenues, productive factors, and agency goals is all vested in an important degree in entities external to the organization—legislatures, courts, politicians, and interest groups.”

The variations across State of Ohio agencies for career development and training plans for classified exempt mid-level fiscal employees can lead to implications regarding the goals and missions of State of Ohio agencies. Because of this hypothesis, our team developed a case study in which we developed two questionnaires, one for classified exempt mid-level employees, and one for agency Chief Financial Officers (CFO) or the director of the agency. By using these questions, Team Be “Audit” You Can Be was able to glean the many positive attributes that the State of Ohio has in place when it comes to fiscal practices. Likewise, the team was also able to notate areas of concern, based not only on the questions asked in the case study, but also with the differences in the fiscal departments of Team Be “Audit” You Can Be itself.

In this project we outline areas in which we believe State of Ohio agencies are performing well, and ways in which our areas of concern could be addressed to allow the State of Ohio to possess fiscal employees who are not only well versed in their areas, but across the fiscal office. Also, we concluded the importance of a streamlined state agency-wide training program with mandatory courses, based upon classification, which will help the State of Ohio keep practices and procedures for fiscal related business the same across the board.

## INTRODUCTION

Our research focuses on the development of State of Ohio’s mid-level fiscal employee. We will look at skill development to create a work environment where State of Ohio fiscal employees have the knowledge to perform their duties and advance their careers in state government.

In our case study we interviewed agency Chief Financial Officers (CFOs)/agency directors, and mid-level fiscal employees. The answers to these questions were provided by five different agencies of varying sizes. The answers helped us identify ways in which CFOs/directors and mid-level fiscal employees saw themselves as State of Ohio Employees, what they perceived as their strengths and weaknesses, what they believed the State of Ohio could do to further the development of fiscal employees, how they reached their current level of achievement, and factors that drive them. Below are the questions we asked each case study participant and a summary of the responses.

### Case Study Questionnaire

#### CFO/Director Questions

**Do you believe fiscal employees seeking advancement feel promotional opportunities are available within your agency or outside?**

Answer	Area of Concern
Mixed responses based on agency size	N/A

**In your opinion, what are some key factors and traits of employees that perform well, and how have you helped develop your fiscal employees?**

Answer	Area of Concern
The key factors are: being a good team player and showing initiative. They have helped develop employees by giving projects outside of normal duties (stretch assignments). The employees also need to learn to see the overarching “big picture” of how the agency operates, and why their role is critical to the agency’s success.	N/A

**What are tools and resources you believe supervisors can use to help grow and advance their staff?**

Answer	Area of Concern
Training and stretch assignments	N/A

**What do you believe are the traits of a good leader?**

Answer	Area of Concern
Leading by example, having a big picture view, being supportive, and having an open-door policy.	N/A

**How have you created a culture where employees feel empowered toward advancement? What is your ideal environment to create productivity and success?**

Answer	Area of Concern
Encouragement and cross-training	N/A

**What specific skill sets do you believe your fiscal department is lacking that needs to be developed? What skill sets do you feel fiscal departments are lacking across state agencies?**

Answer	Area of Concern
Analytical and critical thinking skills	N/A

**What current training and development programs are available for your fiscal employees? How is the training structured? Do you believe this training is effective? What changes could be made to enhance training and development? Are mid-level managers encouraged to seek out development opportunities?**

Answer	Area of Concern
ELM Training, Internal Training	"I have no idea how to enhance training."

**Mid-Level Fiscal Employee Questions**

**In your opinion, what are some key factor and traits of employees that perform well, and how have they been developed?**

Answer	Area of Concern
Accountability, interest/pride in their work, work independently, asks questions when needed, pays attention to detail	N/A

**What are ways that we can ensure employees are feeling like a valued member of the fiscal department? What barriers keep you from feeling engaged with other members of the team?**

Answer	Area of Concern
Active communication, availability, recognition	N/A

**What tools and resources can we give supervisors to help grow and advance fiscal staff in knowledge and position?**

Answer	Area of Concern
Training, mentoring, cross-training	N/A

**What do you believe are the traits of a good supervisor?**

Answer	Area of Concern
Open door policy, willing to listen, being flexible	N/A

**How would you empower fiscal employees to develop skills necessary to grow and advance their career? How have you been empowered? What tools were provided for your success?**

Answer	Area of Concern
Stretch assignments, encourage personal development, empowerment through training, giving new duties, mentoring	A supervisor should hire staff that is smarter and better than you but keep them employed under you.

**How do we create a culture where fiscal employees feel empowered toward advancement? What is your ideal environment to create productivity and success?**

Answer	Area of Concern
Encourage personal development, communicate advancement opportunities, empowerment, sense of freedom	Being a "friend" to employees to promote better culture.

**As a mid-level fiscal manager, do you feel there are any skill sets you are lacking that needs to be developed? What specific skill sets do you believe your fiscal department is lacking that needs to be developed?**

Answer	Area of Concern
Learn how to be a better mentor, knowledge in other fiscal areas, learning how to deal with difficult staff, better communication skills, cross-training	Several "I don't know" responses to this question.

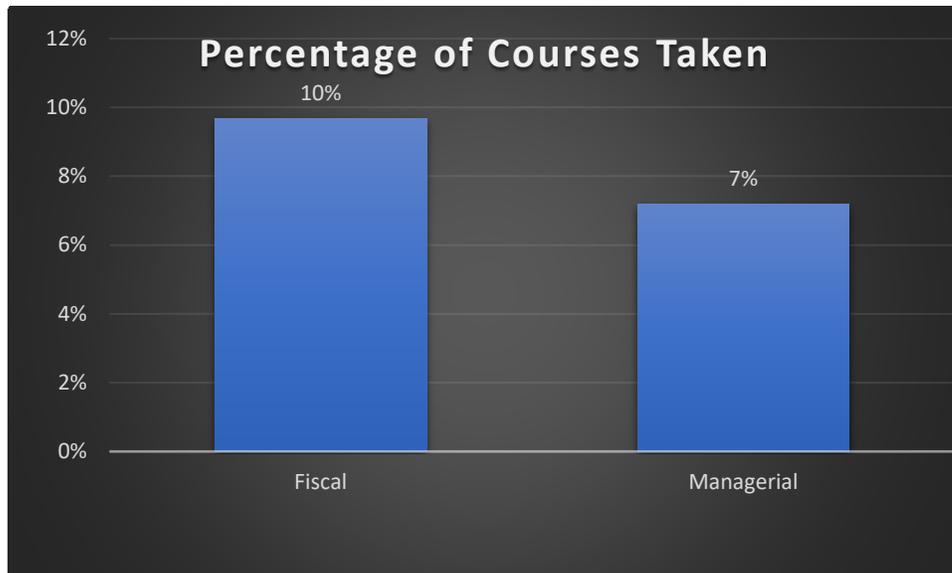
**What current training and development programs are available for your fiscal employees? How is the training being structured? Do you believe this training is effective? What changes could be made to enhance training and development? Are mid-level managers encouraged to seek out development opportunities?**

Answer	Area of Concern
ELM, MAPS, NIGP, Skillsoft, OFA, Excel through DAS	Several "I don't know" answers to this question.

## Data Collection

Throughout both the CFO/director and mid-level fiscal manager questionnaires, a central theme became apparent. This theme is centered on driving employee advancement through training. Also, we gathered through our research, each individual agency has their own internal training and way of performing day-to-day operations. This became evident in team discussions based on how each capstone team member was trained to perform job duties in their current position.

Since training was a central theme, we reached out to the State of Ohio Department of Administrative Services (DAS) to determine Enterprise Learning Management (ELM) courses through the Ohio Administrative Knowledge System (OAKS) have been completed by the sample group to whom we distributed the questionnaire. The following chart illustrates the results of this report.



Based upon the OAKS courses offered to mid-level fiscal managers and the CFO/director the results showed low percentages of classes taken by our sampling of fiscal employees which includes the CFO/agency directors. Another concern that arose is many of the ELM OAKS courses are only offered certain times of the year, if at all. Many of the courses are instructor lead, either in person or via webinar, or in another learning format. Without these classes being given on a regular basis, it is difficult for agencies to streamline their fiscal training efforts. Another point that we found concerning is most of these employees have also not taken the State of Ohio Fiscal Overview Course. After learning this, we discovered that this course is limited to being offered only certain times per year.

## FINDINGS

### Analysis

Through the responses collected in the case study questionnaire and the data collected from DAS ELM, we were able to obtain a better understanding of the overarching situation. An enormous area of concern for our capstone team is there is no formal state-wide fiscal training in which all State of Ohio fiscal employees are required to participate. Also, it is concerning that the number of ELM courses taken regarding fiscal specific (10%) and managerial specific (7%) course options, when evaluating fiscal employee participation, is outstandingly low. As we stated earlier, many of these courses offered infrequently. Without these courses being offered on a regular basis it makes it difficult for agencies to streamline their fiscal training efforts.

Through the data collection, our team agrees that the State of Ohio already performs well when it comes to fiscal duties. However, with the low percentage of training in ELM courses, and the various training methods across State of Ohio agencies, we suggest mandatory fiscal courses based upon employee classification.

We are suggesting, through our findings, that State of Ohio organizations should stream-line training so that all fiscal employees are getting a full picture when it comes to how fiscal offices are organized, which in turn will give them a glimpse as to how the whole office operates. Employees will also understand how their job function fits into the day-to-day operations of their agency. We suggest that a new fiscal overview course is developed, much like the Ohio Fiscal Academy, for all State of Ohio fiscal employees. The fiscal overview course would not be as in-depth and time consuming as the Ohio Fiscal Academy but would go over all the main components of various sections within a fiscal office. The Office of Budget and Management (OBM) already has an outstanding course in place called "Statewide Fiscal Orientation," however, we have found it is only offered certain times of year. We believe this course should be in a web format so that it is more readily accessible to incoming fiscal employees.

After the implementation of the Fiscal Overview Training Course is completed, we suggest courses designed specifically for each section in the fiscal office, i.e. procurement courses, accounts receivable, accounts payable, etc. These courses, along with the general fiscal course, we believe should be mandatory for all State of Ohio incoming fiscal employees. This will help each new employee understand not only their work, but a standardized fiscal practice across State of Ohio agencies. The outcome of this training provides employees the knowledge needed to engage and empower fiscal employees to excel in their positions and seek advancement, along with helping to make State of Ohio fiscal processes and procedures more efficient, make them responsible stewards of state funds and resources, and better serve organization stakeholders and the State of Ohio public.

An outcome of this project that our team has developed is an example of how the State of Ohio could streamline training across fiscal departments in various organizations, by offering standardized trainings based on the fiscal area in which employees operate. The Ohio Department of Rehabilitation and Correction (DRC) already has a similar process in place. Tracy L. Reveal writes the following in *Corrections Today*, "Long gone are the days of handing someone a set of keys, pointing him or her in the general vicinity of a post and saying, 'See you in eight hours.' That sink or swim approach to orientating a new employee is a costly and sure-fail one." (Reveal, 2009, p. 38) In the DRC training model, the organization focused on the following:

developing on the job training for specific classifications which helps to retain employees after their probationary period, highly trained coaches working to train employees, mentors were assigned after the training period for continued support, and they strived to be aware of mentoring as it related to the culture of the agency, and multi-generational cultural differences. Reveal states, "The pairing of a structured on-the-job program with the ongoing support of a mentor is working to change the culture in which new correctional officers are working. More energy is being placed on helping staff to succeed rather than how quickly they can be scared out of their jobs." (Reveal, 2009, p. 40)

Our team believes there is a great deal that can be gleaned from the DRC model, and believes it would work well if implemented across the State of Ohio as a whole. Our team has compiled a great deal of research on this matter. The following sections show statistics and methods that other entities have used that have either succeeded or failed. Our goal at the end of this research is to propose an example development model, in which the State of Ohio would use as a guide when training new employees and developing their current ones.

### **Developing Core Competencies**

The first question of a training plan is: What are the core competencies that are integral for State of Ohio fiscal employees? In the *Handbook of Human Resource Development*, defines a competency as, "A collection of skills which are more specific capabilities for effective action in relation to a particular goal." (Morris, p.201-202) With these attributes in mind, core competencies must be established for the overarching State of Ohio fiscal department, and then must drill-down to each subsection within the fiscal office. It is integral to first define the knowledge each fiscal employee needs to succeed and perform well in their role.

Our research determined that core competencies for the State of Ohio already exist. These competencies focus around customer service. The core competencies are: applying technical proficiency, assessing, interpreting and explaining information, building relationships, collecting and assembling information, using physical aptitude, developing, learning and motivating, serving the public, and planning and organizing. The following image is used by DAS as an illustration as to how these core competencies should work together.

## STATE OF OHIO EMPLOYEE COMPETENCIES

**Customer Focus**

State of Ohio employee competencies are demonstrable and measurable patterns of knowledge, skills, abilities, behaviors and other characteristics designed to reflect the behaviors employees use to complete tasks to achieve performance expectations.

The above illustration displays the new statewide competency clusters.

For more information about competencies visit: [das.ohio.gov/ePerftoolkit](http://das.ohio.gov/ePerftoolkit)

7/16/2018

After determining the State of Ohio core competencies, our team completed further research to discover core competencies for State of Ohio fiscal classifications. The following chart shows core competencies for mid-level management fiscal employees who participated in our original case study sampling, as well as other fiscal classifications. Each classification has three competencies fiscal employees should possess to be successful in their current position.

Mid-Level Fiscal Classifications and Competency Requirements					
Job Code	Job Title	Competency 1	Competency 2	Competency 3	Pay Range
63222	Budget Management Analyst 2	Communicating with People Outside the Organization	Interpreting the Meaning of Information for Others	Analyzing Data or Information	12
66212	Financial Reporting Acct 2	Making Decisions and Solving Problems	Processing Information	Updating and Using Relevant Knowledge	12
63223	Budget Management Analyst 3	Communicating with People Outside the Organization	Interpreting the Meaning of Information for Others	Analyzing Data or Information	13
66213	Financial Reporting Acct 3	Making Decisions and Solving Problems	Processing Information	Updating and Using Relevant Knowledge	13
63165	Grants Administrator	Working with Computers	Processing Information	Getting Information	13
63265	Budget Analyst Supervisor	Monitoring and Controlling Resources	Interpreting the Meaning of Information for Others	Making Decisions and Solving Problems	14
63224	Budget Management Analyst 4	Communicating with People Outside the Organization	Interpreting the Meaning of Information for Others	Analyzing Data or Information	14
64515	Sourcing Supervisor	Resolving Conflicts and Negotiating with Others	Estimating the Quantifiable Characteristics of Products, Events or Information	Judging the Qualities of Objects, Services, or People	14
66566	Financial Analyst Supervisor	Making Decisions and Solving Problems	Evaluating Information to Determine Compliance Standards	Analyzing Data or Information	14
66585	Financial Program Manager	Making Decisions and Solving Problems	Developing Objectives and Strategies	Providing Consultation and Advice to Others	14
66214	Financial Reporting Acct 4	Making Decisions and Solving Problems	Processing Information	Updating and Using Relevant Knowledge	14
66225	State Accounting Manager 1	Making Decisions and Solving Problems	Providing Consultation and Advice to Others	Developing Objectives and Strategies	14
64536	State Purchasing Procurement Manager	Coaching and Developing Others	Guiding, Directing, and Motivating Subordinates	Analyzing Data or Information	14
63225	Budget Management Analyst 5	Communicating with People Outside the Organization	Interpreting the Meaning of Information for Others	Analyzing Data or Information	15
66586	Financial Manager	Making Decisions and Solving Problems	Developing Objectives and Strategies	Providing Consultation and Advice to Others	15
66215	Financial Reporting Acct Adm 1	Making Decisions and Solving Problems	Processing Information	Updating and Using Relevant Knowledge	15
66226	State Accounting Manager 2	Making Decisions and Solving Problems	Providing Consultation and Advice to Others	Developing Objectives and Strategies	15
64537	State Purchasing Contracts Manager	Coaching and Developing Others	Guiding, Directing, and Motivating Subordinates	Providing Consultation and Advice to Others	15

Our team also concluded, at least within our own agencies, the core competencies are not at the forefront of business operations and may be unknown to fiscal employees. Fiscal managers need to be trained to identify the competencies and be able to identify resources for their further development. Utilizing a competency assessment is a great tool to develop employees and to ensure that fiscal departments across the State of Ohio have the knowledge and development they need to provide excellent customer service.

DAS developed a handbook called, "Competency Development Guide," which is an outstanding resource for management as they encourage the development of their employees. Formal training would come in the form of an instructor lead or web-based training. These types of trainings can be useful to obtain an overarching understanding of job duties, what the fiscal office does, and why the employees' section and position are important to the organization. The next step in the training process would be on-the-job training in which the employee is learning the position by performing the work. By performing the work one can glean a sense of what the job will entail and can learn from mistakes made. On-the-job training can also lead the employee to take the initiative to learn more about their position. The Handbook of Human Resource Development describes these three types of learning as, learning through incident, self-initiated, and formal learning, or the "learning path." The handbook tells the reader that this is the best way to gain as much knowledge as one can about their position. This is a helpful tool which should be used by management when they are developing the core competencies of their employees. Also, it can be used throughout the employee's development process for the span of their tenure with the State of Ohio, not just as a newly hired employee. Since the State of Ohio already has a development plan in place for core competencies, our team will use this information in our final recommendation in the conclusion of this paper.

### **Considering the Multi-Generational Workplace Culture**

Our team believes for a development plan of this type to be successful, multiple generations in the workplace must be taken into consideration. Each generation brings something unique and evolutionary to the workplace. Each generation has value; however, they tend to think in very different ways.

For training to work in today's culture, one must consider all the different generations and age groups in today's work force. There is a mix of the Baby Boomer, Generation X, and Millennial generations in today's current workforce. Each generation has their own style of learning, development, and motivational drivers which they use to succeed.

By understanding the generational differences, management would be able to help tailor development plans around their employees by picking up on cues of how each employee thinks, acts, and works.

### **Baby Boomer (1945-1964)**

The Baby Boomer generation chooses their work not on the glitz and glamour that the job brings, however, based on the opportunity, stability, and security the position gives them and their families. The Baby Boomer generation prefers a working environment that is built on employee relationships, where there is a strong participative management structure, and a casual working environment. In the book, *Dynamics of a Multigenerational Workplace: Culture and Development*, the author writes, "In leadership roles Baby Boomers tend to lean towards a collegial, consensual,

sometimes benignly despotic style. They are the ones who advocated turning the traditional hierarchy upside down. Their motivations for their development skills are their own. Mentors can be important to this group and can give them the inside track on organizational politics.” (p.77)

### **Generation X (1965-1980)**

The population of Generation X in the workplace consists of employees that are conscious that there is no guarantee that a person will always have a job. They have lived through the eras where companies have gone bankrupt and where companies have terminated employees without warning. This generation, while generally great in their positions, come with the attitude, “it’s just a job.” They come to work to earn a paycheck to support themselves and their family. Generation X is accustomed to practices and procedures changing very quickly. Their ability to adapt to change has enabled them to be self-developing employees.

### **Millennials (1981-1996)**

The Millennial Generation is the first generation to “grow up” with what we call modern technology. Their lives have been rooted in digital technology such as computers, smart phones, tablets, etc. This generation is more racially, ethnically, socially, and economically diverse than any other generation in United States history, according to *Dynamics of a Multigenerational Workplace: Culture and Development*. Millennials tend to be people who have been raised knowing they are wanted, which has made this generation very confident in their work ethic. Millennials will go above and beyond expectations to create a great work product. They understand that creating a quality product may entail working beyond the standard eight-hour work day. They take pride in their work. They also desire full manager engagement, beyond just effective communication, they require feedback and mentoring.

### **Mentoring**

By understanding the State of Ohio core competencies and the multi-generational workplace, managers should be able to develop a mentoring program of their own. Our team believes that a mentoring program may have guidelines, but the mentoring needs to be developed around each individual employee. Once a manager understands their generational attributes, their work ethic, and what drives the employee, the manager or mentor can work to develop their employees. When altering the mentoring styles with each individual employee a more personal approach is developed and will likely give the individual the drive to succeed in their position and grow their knowledge base to become more efficient and productive at their jobs.

There are two distinct mentoring styles that our team considered during our research; traditional and modern. The traditional model is conducted by the senior management of the organization. It is a top down approach in which the employees receive the training they need to be more skilled and well versed about their position. In the article, “Examining Mentoring in Public and Account Organizations”, published in the *Review of Business*, authors Alan Reinstein, David H. Sinason, and Timothy J. Fogarty, express concerns of traditional mentoring, in which they stress that supervising and mentoring are not the same thing. Supervisors provide general guidance and continual assessment of performance, while using specific criteria to judge performance. Mentors provide feedback for growth and empowerment of the individual. They write, “dialogue with mentors are predicated on the absence of immediate gain possibilities.” Mentoring, not being

used to its fullest capacity, has been identified as a stumbling block by many employers within the State of Ohio and outside. It is a tool to help develop, encourage, and drive employees. In the book, *Modern Mentoring*, author Randy Emelo shows us that mentoring needs to be changed from the traditional approach into a more fluid framework. He stresses that “forced” mentoring or mentoring in a style that is not received well by the employee, creates the opposite effect of employee development and causes the employee to withdraw from their position.

Emelo’s approach to mentoring emphasizes the importance of increasing knowledge and wisdom from many people within the organization rather than engaging only with the employee’s manager or supervisor. The employee chooses whom they prefer for mentoring relationships which gives them ownership of their own development. Unique perspectives and knowledge are obtained from all over the organization allowing the employee to understand the organization’s goals and how their job function is critical to daily operations.

The purpose of Emelo’s style of mentoring is threefold. There is the potential for individuals to learn the emotional, technical, and leadership intelligence of the organization. This approach could increase its ability to compete in the open market. Also, it may increase the rate of learning allowing a more accelerated advancement of the employee.

There are valuable outcomes identified with Emelo’s approach. Employee retention increases due to employee engagement. They feel valued because the organization has invested in them. Open collaboration between staff and management is an avenue for knowledge transfer and the creation of innovative ideas. Participants have a better understanding of their role in the organization which increases productivity and cost savings. Most importantly, this approach embraces a culture of learning.

Find below table 1-1, from the book *Modern Mentoring*, by Randy Emelo which displays the difference between Traditional and Modern mentoring styles.

<b><i>Mentoring Program</i></b>	<b><i>Traditional</i></b>	<b><i>Modern</i></b>
<b>Purpose</b>	Career Advancement	Broad learning
<b>Participants</b>	Mentors are senior leaders and proteges are high potential employees	Advisors and learners can be anyone in the organization
<b>Connections</b>	One to one	Many to many
<b>Duration</b>	Long term	As long as needed
<b>Method</b>	Face to face	Virtual
<b>Design</b>	Top down and matched by outside administrator	Flat and self-directed

## RECOMMENDATION

Based on our findings from the case study questionnaire, our research, and the State of Ohio Core Competencies, we believe that the State of Ohio could greatly expand and develop knowledge across all agencies and their fiscal departments by a standardized training and development program that is required for each fiscal employee in the State of Ohio.

Our team's experiences, along with our research, has led us to believe the available resources for development are not being utilized as they should across State of Ohio agencies. Some of our team members did not know that many of these development materials existed. We believe the State has developed an excellent model which outlines the core competencies for each classification, however, we believe it can be taken to the next level by offering mandatory courses which must be completed by each fiscal role within the State of Ohio classification series. This will ensure that each fiscal employee is well versed in not only their role but will understand the purpose and function of the fiscal office, along with understanding why their role is integral in the process.

Requiring courses be taken based on specific fiscal classifications will make certain that individuals have been given the tools they need to succeed in their positions and will create an atmosphere of exceptional customer service to State of Ohio stakeholders. The State of Ohio has done an excellent job providing many training opportunities for fiscal employees through OAKS ELM. The State of Ohio has also shown initiative to develop their employees by offering an intensive program in the Ohio Fiscal Academy. We believe the required classes can help employees succeed at a greater rate in their positions and can help them to develop themselves to possibly seek advancement opportunities. It is also important to note that the State of Ohio has made outstanding efforts in defining the core competencies based upon classification. These core competencies can now be used to tailor a training program for each classification based on their job duties.

A few examples are outlined in the next few pages regarding a mandatory career training and development plan based upon classification. This training plan outlines elements of what is described above in the analysis section of the paper enveloping the State of Ohio core competencies, multi-generation employees in the workplace, and the modern mentoring style. We believe that by combining these elements into a mandatory development plan, State of Ohio fiscal employees would be given the skills and knowledge needed to perform their jobs well. This creates the opportunity for state employees to become a beacon of customer service to the State of Ohio stakeholders, along with being responsible stewards of state funds.

## TRAINING PLAN EXAMPLE

The figure below depicts our proposed training plan example.

### Items to Note

- The state-wide Fiscal Orientation should be mandatory for all fiscal employees
- Based upon job duties, the following OAKS FIN courses should be mandatory, as they relate to the job duties the employee will be performing
- Classes that are not instructor lead should always be available, in a web format

### Mid-Level Fiscal Classifications and Mandatory Fiscal Courses



## OAKS-FIN MANDATORY TRAINING COURSES BASED ON JOB DUTIES

### Accounts Payable

OAKS FIN Accounts Payable Overview  
(FIN\_AP\_100)

Pcard Holder Training - 2016 Refresher (FIN-SA-016)

AP 230 Processing P-Card Transactions (FIN-AP-230)

### Accounts Receivable

OAKS FIN Billing and Accounts Receivables  
Overview (FIN\_AR\_101)

### Asset Management

AM 100 Asset Management Basics (FIN-AM-100)

AM 202: Integrating Assets from Vouchers and  
Receipts (FIN-AM-202)

AM 300: Asset Management Workshop (FIN-AM-300)

AM 200: Entering and Maintaining Assets (FIN-AM-200)

### eProcurement

ePro 100 eProcurement Basics (FIN-EP-100)

ePro 200 Creating and Managing Requisitions  
(FIN-EP-200)

PO 200 Managing and Reviewing Purchase  
Orders (FIN-PO-200)

ePro 215 Approving Requisitions (FIN-EP-215)

### General Ledger

Uploading Spreadsheet Journals (FIN\_GL\_210)

### Purchasing

PO 220 Receiving (FIN-PO-220)

PO 100 Purchasing Basics (FIN-PO-100)

PO 200 Managing and Reviewing Purchase  
Orders (FIN-PO-200)

AM 100 Asset Management Basics (FIN-AM-100)

PO 305 eProcurement and Purchasing Monthly  
Document Clean-Up (FIN-PO-305)

## EMPLOYEE SKILL ADVANCEMENT PLAN

The Employee Skill Advancement Plan (ESAP) is a vital part of career development. The ESAP is a guide to advance identified career skills for Supervisors. It is personalized and can be actualized in many ways utilizing four simple steps.

### Step 1:

The Supervisor will review the organization's strategic plan objectives and core competencies.

### Step 2:

The Supervisor and employee will develop goals to meet core competencies and strategic plan objectives.

- Choose 2-3 goals
- Goals need to be SMART:
  - Specific- Who, what, where, when, why?
  - Measurable- How will the employee demonstrate the goal was accomplished?
  - Attainable- Is the goal achievable?
  - Relevant- Does the goal make sense to meet the core competencies and strategic plan objectives?
  - Timely- Establish due date. Is there enough time to accomplish the goal?

### Step 3:

The supervisor and employee will develop action items to meet established goals.

- Choose 1-2 action items per goal
- Learning styles, including preference and generational considerations to be incorporated into action items
- Include the following as needed:
  - Mentoring
  - Coaching
  - On-the-job training
  - Educational classes

### Step 4:

The supervisor and employee will evaluate goal progression.

- Meet every 3 months
- Review goals and action plan
- Document progress, barriers and completion dates
- Supervisor to remove barriers for employee goal completion
- Develop new goals as established goals are completed

**EMPLOYEE SKILL ADVANCEMENT PLAN TEMPLATE**

**Job Title:** Sourcing Supervisor

**Job Code:** 64515

**Pay Grade:** 14

**Name:** John D. Smith

**Mission Objectives:** Our mission is to save lives, reduce injuries and economic loss, administer Ohio's motor vehicle laws and preserve the safety and wellbeing of all citizens.

**Core Competencies:**

1. Communicating with People Inside/Outside the Organization
2. Interpreting the Meaning of Information for Others
3. Making Decisions and Solving Problems

<b>Goal 1:</b> Develop the ability to communicate well with others.				
Actions	Due Date	Progress	Barriers	Date of Completion
1. Run 10 meetings with Business Owners.	12/20/2019			
2. Complete Assertiveness in the Workplace.	1/31/2020			

<b>Goal 2:</b> Develop a process to manage contracts more effectively.				
Actions	Due Date	Progress	Barriers	Date of Completion
1. Hold bi-weekly meetings with staff.	12/20/2019			
2. Create a contract renewal schedule.	10/20/2019			

## WORKS CITED

Wilson, James Q. *Bureaucracy: What Government Agencies Do and Why They Do It*. Nota, 2017.

Reveal, Tracy L. "Structured On-the-Job Training Addresses Turnover in Ohio." *Corrections Today*, Apr. 2009, pp. 38–40.

Chalofsky, Neal E, et al. *Handbook of Human Resources Development*. John Wiley & Sons, INC.

Reinstien, Alan, et al. "Examining Mentoring in Public Accounting Organizations." *Review of Business*, vol. 33, no. 1, pp. 40–49.

Emelo, R. *Modern Mentoring*. Association for Talent Development Press, 2015.

Zemke, Ron, et al. *Generations at Work: Managing the Clash of Boomers, Gen-Xers, and Gen-Yers in the Workplace*. American Management Association, 2013.