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Description of document: Organizational Assessment of Nuclear Regulatory Commission (NRC) Office of the Chief Financial Officer (OCFO) by contractor Ernst & Young L.L.P., prepared under contract GS-23-F-9794-H/NRC-DR-09-09-326, 2009

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Sent: Thu, Apr 25, 2019 1:06 pm
Subject: Final Disposition, Request NRC-2019-000200

We are pleased to inform you that we have completed work on the above-referenced FOIA request. In addition to posting the response to FOIA Online, which should be available to you (and the general public) within a few hours, and ultimately into public ADAMS, we have attached a copy of the final response to this email.

Please take a moment to help us improve our FOIA processes, and let us know what your experience has been. Just click on this embedded link: <http://www.nrc.gov/reading-rm/foia/foia-user-survey.html>. Once you have completed the survey, just click the "SUBMIT" button and your survey response will be returned to us.

Thank you for your patience.

**RESPONSE TO FREEDOM OF
INFORMATION ACT (FOIA) REQUEST**

2019-000200

1

RESPONSE
TYPE☐

INTERIM

☒

FINAL

REQUESTER:

DATE:

04/25/2019

DESCRIPTION OF REQUESTED RECORDS:

A copy of the recent Organizational Assessment of NRC by contractor Ernst & Young L.L.P., prepared under contract GS-23-F-9794-H/NRC-DR-09-09-326

PART I. -- INFORMATION RELEASED

- ☒ The NRC has made some, or all, of the requested records publicly available through one or more of the following means: (1) <https://www.nrc.gov>; (2) public ADAMS, <https://www.nrc.gov/reading-rm/adams.html>; (3) microfiche available in the NRC Public Document Room; or FOIA Online, <https://foiaonline.regulations.gov/foia/action/public/home>.
- ☒ Agency records subject to the request are enclosed.
- ☐ Records subject to the request that contain information originated by or of interest to another Federal agency have been referred to that agency (See Part I.D -- Comments) for a disclosure determination and direct response to you.
- ☐ We are continuing to process your request.
- ☒ See Part I.D -- Comments.

PART I.A -- FEES

AMOUNT

\$0.00

- ☐ You will be billed by NRC for the amount indicated.
- ☐ You will receive a refund for the amount indicated.
- ☐ Fees waived.
- ☐ Since the minimum fee threshold was not met, you will not be charged fees.
- ☒ Due to our delayed response, you will not be charged search and/or duplication fees that would otherwise be applicable to your request.

PART I.B -- INFORMATION NOT LOCATED OR WITHHELD FROM DISCLOSURE

- ☐ We did not locate any agency records responsive to your request. *Note:* Agencies may treat three discrete categories of law enforcement and national security records as not subject to the FOIA ("exclusions"). See 5 U.S.C. 552(c). This is a standard notification given to all requesters; it should not be taken to mean that any excluded records do, or do not, exist.
- ☐ We have withheld certain information pursuant to the FOIA exemptions described, and for the reasons stated, in Part II.
- ☐ Because this is an interim response to your request, you may not appeal at this time. We will notify you of your right to appeal any of the responses we have issued in response to your request when we issue our final determination.
- ☐ You may appeal this final determination within 90 calendar days of the date of this response. If you submit an appeal by mail, address it to the FOIA Officer, at U.S. Nuclear Regulatory Commission, Mail Stop T-2 F43, Washington, D.C. 20555-0001. You may submit an appeal by e-mail to FOIA_resource@nrc.gov. You may fax an appeal to (301) 415-5130. Or you may submit an appeal through FOIA Online, <https://foiaonline.regulations.gov/foia/action/public/home>. Please be sure to include on your submission that it is a "FOIA Appeal."

PART I.C -- REFERENCES AND POINTS OF CONTACT

You have the right to seek assistance from the NRC's FOIA Public Liaison by submitting your inquiry at <https://www.nrc.gov/reading-rm/foia/contact-foia.html>, or by calling the FOIA Public Liaison at (301) 415-1276.

If we have denied your request, you have the right to seek dispute resolution services from the NRC's Public Liaison or the Office of Government Information Services (OGIS). To seek dispute resolution services from OGIS, you may e-mail OGIS at ogis@nara.gov, send a fax to (202) 741-5789, or send a letter to: Office of Government Information Services, National Archives and Records Administration, 8601 Adelphi Road, College Park, MD 20740-6001. For additional information about OGIS, please visit the OGIS website at <https://www.archives.gov/ogis>.



2019-000200

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**RESPONSE TO FREEDOM OF
INFORMATION ACT (FOIA) REQUEST**

RESPONSE
TYPE

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INTERIM

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FINAL

PART I.D -- COMMENTS

The responsive record is being released in its entirety, and is enclosed.

Signature - Freedom of Information Act Officer or Designee

Stephanie A. Blaney

Digitally signed by Stephanie A. Blaney
Date: 2019.04.25 11:04:48 -04'00'

~~Confidential~~

Nuclear Regulatory Commission

November 13, 2009



SOW 4.5 Deliverable:
FINAL NRC OCFO Workforce Study

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Executive Summary

Background and Methodology

In an effort to assist the Nuclear Regulatory Commission's Office of the Chief Financial Officer (OCFO) and gain a better understanding of their current skills inventory in relation to peer agencies as well as identify areas for skill enhancement, Ernst & Young conducted a workforce study. This study was comprised of three activities: a comparative analysis with peer agencies, a perspective analysis between OCFO staff and Directors, and skills/competencies identification by position.

To gather information about NRC OCFO resources, the team developed and deployed an NRC OCFO Workforce Survey for OCFO staff members and conducted interviews with the OCFO Directors. Please refer to *Appendix D* for a complete list of NRC OCFO Workforce Survey questions and to *Appendix B* for details about survey initiation and completion rates.

To collect benchmark data, the team primarily conducted research on peer agencies. Please refer to *Appendix E* for a complete listing of public sites visited to compile the peer agency research and *Appendix A* for a summarization of the peer data captured by position. To perform the comparative analysis, the team reviewed staff responses about roles, responsibilities, and background/qualifications gathered from the Survey and compared them against similar information collected from the peer agencies. Due to availability and depth of Survey responses, the team was only able to perform the comparative analysis on the following positions: Budget Analyst - GG 12 and above, Accountant - GG 12 and above, Financial System Analyst - GG 12 and above, and Program Analyst - GG 12 and above.

To perform the perspective analysis the team examined NRC OCFO Workforce Survey staff responses that pertained to training and recommended areas of improvement and compared them against the information gathered through the OCFO Directors interview. The Survey responses are summarized by position in *Appendix C*. Based on the quantity and quality of the staff responses to the Survey, the analysis was only done on the following positions: Budget Analyst, Accountant, Financial Management Analyst, Financial System Analyst, and Program Analyst.

Additionally, the team also identified the various skills and competencies peer agencies require for resources in financial organizations. These skills and competencies were reviewed and commonalities were identified and documented by general and specific position.

Analysis

Comparative Analysis

The team was only able to perform a peer agency to NRC OCFO comparative analysis on Budget Analyst, Accountant, Financial System Analyst, and Program Analyst at the GG12 and above level due to quantity and quality of NRC OCFO Workforce Survey responses. However, through workforce research, it appears that other peer agencies view the OCFO as not just a financial administrative support organization for their customers and programs. The OCFO is also as an independent partner that assists in planning, monitoring, and analysis of the financial performance with the goals of helping customers improve effectiveness and efficiency as well as achieve desired programmatic outcomes.

Consequently, the key differences between the peer agencies and the NRC OCFO position requirements revolve around monitoring and analysis. It appears that the NRC OCFO staff mainly performs transactional type activities as well as data collection and reporting, while the peer agencies require their resources to perform analytical activities in addition to the transactional and data collection / reporting actions. For example, in many peer agency position requirements for financial resources, the responsibilities include trend, cost-benefit, trade-off, and root cause analyses appropriate for the specific subject area, e.g., budget formulation,

accounting reconciliation. Accordingly, the background and qualifications for individuals in peer agency OCFOs tend to require specialized experience in various financial and program analyses accompanied by backgrounds in finance and budget.

The table below summarizes the main gaps between NRC OCFO position roles, responsibilities, and qualification with those of the peer agencies included in the research. For more detailed comparison by roles, responsibilities, and qualifications by position, please refer to the *Comparative Analysis* section on the report.

Table 1: Summary Results of the Comparative Analysis

Budget Analyst	On the surface, it appears that the NRC OCFO's Budget Analysts and the peer agencies' Budget Analysts have very similar roles to include managing and performing all budgetary duties related to all phases of the budget life cycle. However, there is an underlying gap in regards to the extent of the Budget Analyst activities in regards to formulation and execution activities. This is as evidenced by the peer agencies' requirements to perform various analyses, proactively monitor programmatic and financial performance, and dynamically assist with formulation and execution using the outcomes of the analyses and results of the monitoring activities. For the peer agencies, there also seems to be a futuristic aspect of anticipating the budget needs by forecasting and projection methods which is not evidenced from the responses of the OCFO Workforce Survey.
Accountant	While the roles and responsibilities between the peer agencies and NRC OCFO appear to generally align, one area in which a gap is evident concerns analysis. Specifically, the standard roles and responsibilities of peer agencies require many types of analysis to be performed as part of their routine duties to include root cause, cost-benefit, and impact analyses. The accountant also appears to be responsible for providing recommendations and solutions to resolve the issue(s). Further, when assessing the qualifications of the two groups, one area that peer agencies generally require knowledge of and experience with that NRC OCFO does not appear to require pertained to the budget lifecycle. It appears that peer agencies prefer for their accountant resources to have a background in or experience with budget formulation and execution.
Financial Systems Analyst	Based on the comparison of responses between the NRC OCFO Workforce Survey and the research conducted on the peer agencies, the roles of the Financial Systems Analyst appear to be very similar. For both peer agencies and NRC OCFO, the Financial Systems Analyst acts as the lead in the planning, implementing, designing and monitoring of the financial systems. However, while the majority responsibilities of the NRC OCFO Financial Systems Analyst are well-aligned with those of peer agencies, a subtle gap was identified regarding cost-related activities as they pertain to information systems. Based on the peer agency research, typical Financial System Analyst responsibilities to include cost estimates of new or modified systems, feasibility studies and trade-off analyses are significant in order to reduce system related expenses.
Program Analyst	Based on the responses from the NRC OCFO Workforce Survey and our peer agencies research, it appears that NRC and the peer agencies greatly differ in the expectations of a Program Analyst. Based on research, the peer agencies use their Program Analysts as independent reviewers to examine the "health" of a program in terms of effectiveness, efficiency, financial wellbeing, etc. The Program Analysts within the peer agencies are required to use a variety of qualitative and quantitative analytical techniques to accomplish this independent review such as literature searches, work measurement, task analysis, productivity charting, staff to workload ratios, and statistics. Additionally, the Program Analysts are also expected to provide recommended solutions, e.g. new or recommended business and management practices, to assist programs in improving their "health". Conversely, it appears that the NRC OCFO Program Analysts are focused a specific element of a program or business line when conducting analyses. Further, these analyses appear to involve ensuring completeness of budget requests (e.g. Commission Papers) or the

	correctness of budget classifications, obligations, etc. It does not appear that NRC OCFO Program Analysts perform program reviews in the same context as the Peer Agencies' Program Analysts.
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Perspective Analysis

In general, the perspectives of the staff members that completed the NRC OCFO Workforce Survey were very similar to the Director's perspectives in regards to training and opportunities for improvement. Specifically, across all positions that were included in this analysis, both staff and Directors desire additional training on analysis tools and techniques as both groups identified this as a weakness within the current skill set. Other common themes from this analysis include the staff's desire for a formal cross-training program to balance the impact of limited resources with increasing responsibilities, and the Directors' desire for improved inter-group and inter-team communications.

Skills and Competencies

Based on the research conducted with peer agencies, the following table summarizes what appear to be the key competencies associated with all positions for achieving the OCFO's mission. For skills and competencies applicable to specific positions within a federal financial organization, please refer to the *Skills and Competencies* section of this report.

Key Skills and Competencies for Applicable to All OCFO Positions

▪ Communication	▪ Creative, innovative thinking
▪ Position-specific skills	▪ Leadership (GG 12 and above only)
▪ Analysis, critical thinking, problem solving, reasoning	▪ Customer-orientation
▪ Work orientation, attitude, professionalism	▪ Collaboration, team orientation
▪ Broad programmatic and agency mission understanding	▪ Ability to multi-task, set priorities and work productively and independently on competing assignments

Recommendations

As a result of the three activities identified above, the team created recommendations that can be applied to various financial positions. It should be noted that the majority of recommendations are training-related and should not be implemented until the OCFO performs a thorough skills and competency assessment on the current workforce. The goal of the assessment is to determine whether the OCFO has the "right" resources. Specifically, through this assessment the OCFO will determine which specific resources have the capacity to be trained and/or retrained, the willingness to learn, and the aptitude to perform different, more complex tasks. The individuals that do not have this capacity should be reassigned and provided other opportunities. This is an essential first step in assessing human capital prior to implementing the training-related recommendations below.

The recommendations will address each of the skill gap issues identified in the comparative analysis as well as the training and skill enhancement opportunities for improvement addressed in the perspective analysis. These recommendations have been presented in a matrix format due its broad applicability across the OCFO. The benefits associated with each recommendation are described in the *Recommendations* section of the report.

Table 2: Workforce Study Recommendations

Recommendations	Program Analyst (DPBA)	Program Analyst (RMSS)	Budget Analyst	Accountant	Financial Management Analyst	Financial Systems Analyst	Performance Management Analyst	Internal Control Analyst
1. Conduct a competency and skill assessment of existing staff to determine if they are able and willing to be trained and/or retrained.	√	√	√	√	√	√	√	√
2. Implement new competency requirements in HR hiring process as a means of recruiting resources with the proper skills.	√	√	√	√	√	√	√	√
3. Implement formalized training plan and link it to a coordinated competency development effort to enhance skills.		√		√	√	√	√	√
4. Provide additional training on analysis-oriented and presentation <u>tools</u> such as PowerPoint and Excel to facilitate more meaningful and influential analyses.	√	√	√	√	√	√	√	√
5. Increase skills and capabilities by requiring training on analytical <u>techniques</u> (e.g., trend, forecast, root cause, and cost-benefit) to more proactively manage programs and serve as an independent evaluator of programs.	√	√	√	√	√	√	√	√
6. Provide training on performance management and the performance lifecycle to provide a more in-depth understanding of the overarching role performance has in the budget lifecycle.	√	√	√	√	√	√	√	√
7. Require budgetary training to provide an understanding of the end-to-end budgetary process.	√	√	√	√	√	√	√	√
8. Implement a formal cross-training program to provide a more clear understanding of broader processes, encourage learning of new skills, manage flexibility, and enable sufficient back-up personnel.	√	√	√	√	√	√	√	√
9. Provide training on effective communication, i.e. how to present a business case, to improve inter-team and inter-office communication and coordination.	√	√	√	√	√	√	√	√
10. Define clear roles and responsibilities for each team and group to allow for clarity in accountability and to communicate internally and externally the role of the OCFO.	√		√				√	
11. Require mandatory leadership and management training beginning at GG12 and above to help prepare senior staff for supervisory positions.	√	√	√	√	√	√	√	√

Objective

The purpose of this report is to present the results of the federal financial workforce research, customized survey, and interviews performed by Ernst & Young for the Nuclear Regulatory Commission (NRC) to identify misalignments against functions and gaps in skill sets as compared to other federal agencies.

Background

The NRC Office of the Chief Financial Officer (OCFO) desired a better understanding about their skills inventory in relation to peer agencies, current financial and budgetary responsibilities, and potential future activities. To accomplish this task, a comparative analysis was performed using NRC OCFO resources and analogous resources within peer agencies. Further, the team assessed OCFO staff and supervisor views concerning the current work-environment to document skill gaps and disparities in perspectives. Recommendations for OCFO workforce improvement were identified and detailed based on the outcomes of these two analyses.

To gather workforce information about NRC OCFO resources, the team developed a survey for OCFO staff members and conducted interviews with selected supervisors. The Chief Financial Officer (CFO) sponsored this survey to gather data on roles, responsibilities, qualifications, training, and improvement suggestions from all staff members. “*Staff*” refers to those OCFO resources below team chief. This eight question, anonymous survey was disseminated to 108 OCFO resources, of which 39 completed. Please refer to *Appendix D* for a complete list of NRC OCFO Workforce Survey questions and to *Appendix B* for details about survey initiation and completion rates. Along with the survey, to understand potential skill gaps between OCFO resources and position roles and responsibilities, the team also interviewed the three OCFO directors for their perspective.

To collect benchmark data, the team began to research peer agencies. As NRC sponsored this activity, it was important to be able to adequately compare OCFO positions to other peer agency financial positions. Using the same selection criteria as with the Federal CFO Best Practices Survey, the following agencies were identified as viable candidates for the peer agency analysis:

- General Services Administration (GSA)
- National Science Foundation (NSF)
- Office of Personnel Management (OPM)
- Small Business Administration (SBA)
- US Agency for International Development (USAID)

Primarily, the research was performed on the above agencies; however when data was not available, the team chose similar agencies to complete the research. Besides reviewing the Federal CFO Best Practices Survey and interview data received from these agencies, the team also reviewed their OCFO position requirement as well as OPM’s Federal Classification and Job Grading Systems. Please refer to *Appendix E* for a complete listing of public sites visited to compile the peer agency research.

Further, to facilitate this comparison, a cross walk was created that mapped NRC OCFO position names to peer agency names. It was determined that the following seven standard financial positions would be included in the benchmark analysis:

- Accountant

- Budget Analyst
- Financial Management Analyst
- Financial Systems Analyst
- Internal Control Analyst
- Performance Management Analyst
- Program Analyst

To address the various grades within the federal job systems, it was determined that the team would collect data for both the junior and senior levels for each identified position. “Junior” was defined as government grade (GG) nine through eleven. “Senior” was defined a GG 12 and above.

Analysis Methodology

The Ernst & Young team collected information from NRC and selected agencies through the Federal CFO Best Practices Survey, interviews, and through research on publically available sites. With this information the team performed two types of analyses; *comparative* and *perspective*.

To perform the *comparative analysis*, the team reviewed staff responses gathered from the NRC OCFO Workforce Survey and benchmarked them against similar information collected from the peer agencies. Specifically, similarities and differences were highlighted between roles, responsibilities, and background/qualifications for all applicable positions. Pervasive gaps in position expectations were also identified and summarized for each position. The team was able to capture peer agency research at both the “senior” and “junior” levels for all of the selected financial positions resulting in fourteen individual peer agency summary data tables, as depicted *Appendix A*. After receipt of the NRC OCFO Workforce Survey responses, the team was able to construct summary data tables for eight of the selected positions, as identified in *Appendix C*. Further, due to the quantity and quality of data received for those eight positions, the team was only able to perform the *comparative analysis* on the following four of the selected positions:

- Budget Analyst - GG 12 and above (senior)
- Accountant - GG 12 and above (senior)
- Financial System Analyst - GG 12 and above (senior)
- Program Analyst - GG 12 and above (senior)

To perform the *perspective analysis* the team examined NRC OCFO Workforce Survey staff responses that pertained to training and recommended areas of improvement. These responses were summarized within the eight selected financial positions as evidenced in *Appendix C*. Next, the team interviewed three Directors within the OCFO to gain their thoughts and ideas on staff competencies, potential skill gaps, and recommendations for improvement. This information was also summarized and compared to the staff responses to identify similarities and differences in OCFO staff and management perspective. Based on the quantity and quality of the staff responses to the Survey, and the level of detail provided by the OCFO Directors, the *perspective analysis* was done on the following positions, “junior” and “senior” combined:

- Budget Analyst

- Accountant
- Financial Management Analyst
- Financial System Analyst
- Program Analyst

Additionally, the team also identified the various skills and competencies peer agencies require for resources in financial organizations. These skills and competencies were reviewed and commonalities identified and documented by specific position. Standard general skills and competencies that apply to all OCFO resources were also acknowledged and recorded.

As a result of these three activities, the team created recommendations that can be applied the various financial positions as well as to the OCFO as a whole. These recommendations have been presented in a matrix format due its broad applicability across the OCFO.

Comparative Analysis

The following section provides the results of the *comparative analysis* performed between the NRC OCFO Workforce survey responses and the research gathered on the peer agencies. This analysis identifies the similarities and differences between the NRC OCFO's roles, responsibilities, and qualifications/background as compared to same position within a peer agency. Due to the quantity and quality of the NRC OCFO Workforce Survey responses received, Ernst & Young was only able to perform the *comparative analysis* for the following positions: Budget Analyst; Accountant; Financial Systems Analyst; and Program Analyst.

Budget Analyst

Based on the responses received from the NRC OCFO Workforce Survey, the team was only able to perform a comparative analysis between the Peer Agencies and the NRC OCFO Budget Analyst at the GG 12 and above level. The quantity and quality of survey responses for NRC OCFO Budget Analyst at GG 9 through 11 did not lend itself to meaningful results when conducting this analysis.

Budget Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Roles	<ul style="list-style-type: none"> ▪ Plans, prepares, and presents budget requests and reports to internal management, OMB, and to the various Congressional appropriations committees. ▪ Compiles, analyzes, and summarizes budgetary information related to assigned program. ▪ Manages and performs a full complement of budgetary functions and duties associated with all phases of the budget process. ▪ Researches policy issues related to the administrative control of funds and other agency financial management practices. 	<p>Peer Agencies Include:</p> <ul style="list-style-type: none"> ▪ Analyzes and evaluates continual changes in program plans and funding and their effect on financial and budget program milestones. ▪ Analyzes financial and budgetary programmatic relationships to develop recommendations for financial and/or budgetary actions.

Budget Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Responsibilities	<ul style="list-style-type: none"> Serves as the primary point of contact for the budgetary duties as well as other related activities. Develops, reviews, edits, and consolidates annual and multi-year budget estimates and justifications for assigned organizations and programs. Provides advice and technical assistance with cost analysis, fiscal allocation, and budget preparation. Tracks and provides oversight of special types of appropriated funds. Prepares and monitors salary cost adjustments, overhead allocations, and FTE utilization reports. Addresses financial policy questions. 	<p>Peer Agencies Include:</p> <p><u>Formulation</u></p> <ul style="list-style-type: none"> Performs cost-benefits analyses to compare operating programs and review financial requests. Translates organizational needs and objectives, by line item and object class, into budget dollars and the funding actions required to accomplish them. Provides advice and technical assistance with cost analysis, fiscal allocation, and budget preparation. Summarizes and presents budgets and submit recommendations for the approval or disapproval of funds requests. Compiles and analyzes accounting records and other data to determine the financial resources required to implement a program. Recommends budget presentation and justification strategies consistent with the Department’s goals, policies, and objectives throughout the budget cycle. <p><u>Execution</u></p> <ul style="list-style-type: none"> Reviews operating budgets to analyze trends affecting budget needs. Monitors expenditure of funds across all contract vehicles to ensure project work is properly funded to prevent stop-work situations. Develops recommendations for funding changes and reprogramming actions to resolve or reduce adverse effects of funding shortfalls and to enhance optimal utilization of available and projected funds. Provides guidance concerning the legal and regulatory aspects of the acquisition and use of funds for program and administrative purposes. Prepares and analyzes changes in program plans to determine resulting changes required for optimal deployments of funds, effects on program milestones, and sound budget execution. <p>NRC Includes:</p> <ul style="list-style-type: none"> Builds and updates spreadsheet/graph of current FTE, salaries, and benefits. Compiles FTE data by funds source which supports production of the monthly Budget Execution Report.

Budget Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Qualifications/ Background	<ul style="list-style-type: none"> ▪ Background in accounting and/or finance. ▪ Prior federal budget lifecycle experience. 	<p>Peer Agencies Include:</p> <ul style="list-style-type: none"> ▪ Providing the full range of budget oversight, control, and execution for an assigned budget area. ▪ Developing strategic and background documentation and justification for budget requests. ▪ Preparing briefing materials and testimonies for budget hearings and responses to Departmental, OMB, Congressional inquiries. ▪ Interpreting legislation, directives, and other Federal guidelines pertaining to an assigned segment of a budget. ▪ Communicating in person with senior management to provide recommendations on budget issues. ▪ Advising customers or managers of program expenditures and other issues that impact program status. ▪ Monitoring execution of budgets and working with managers to ensure that monthly expenditures are within the allotted budget range. <p>NRC Includes:</p> <ul style="list-style-type: none"> ▪ Project management experience.

Peer Agency Comparative Analysis Summary: Budget Analyst GG12 and above
<p>On the surface, it appears that the NRC OCFO's Budget Analysts and the peer agencies' Budget Analysts have very similar roles for this position. These activities include managing and performing all budgetary duties related to all phases of the budget life cycle. However, when performing a detailed comparison of the responsibilities required by NRC and the peer agencies, there is an underlying gap in regards to the extent of the Budget Analyst activities. Specifically, it appears that the peer agencies' Budget Analyst is more involved with the formulation and execution activities. This is as evidenced by the requirements to perform various analyses, proactively monitor programmatic and financial performance, and dynamically assist with formulation and execution using the outcomes of the analyses and results of the monitoring activities. For the peer agencies, there also seems to be a futuristic aspect of anticipating the budget needs by use of forecasting and projection methods which is not evidenced from the responses of the OCFO Workforce Survey.</p> <p>As a result of the discrepancy in the responsibilities of the peer agencies and NRC OCFO Budget Analyst, the qualifications/background requirements for the Peer Agencies are more robust as evidenced above.</p>

Accountant

Based on the responses received from the *NRC OCFO Workforce Survey*, the team was only able to perform a comparative analysis between the Peer Agencies and the NRC OCFO Accountant at the GG 12 and above level. The quantity and quality of survey responses for NRC OCFO Accountant at GG 9 through 11 did not lend itself to meaningful results when conducting this analysis.

Accountant – GG 12 and Above		
Dimensions	Similarities	Differences
Roles	<ul style="list-style-type: none"> Reviews, analyzes, validates, and presents accounting data. Supports and maintains the core accounting system. Manages and operates cost accounting system. Uses appropriate costing methodologies to recognize, determine, accumulate, and report costs of activities on a monthly and quarterly basis. 	<ul style="list-style-type: none"> NRC roles are well-aligned with those of peer agencies. <p>Peer Agencies Include:</p> <ul style="list-style-type: none"> Uses accounting information to recommend solutions to management and other program / business issues.

Accountant – GG 12 and Above		
Dimensions	Similarities	Differences
Responsibilities	<ul style="list-style-type: none"> Adapts and reviews core financial systems. Maintains and analyzes financial data for reporting from the core financial system. Develops, interprets, and revises accounting policies, procedures and reports. Analyzes accounting errors and provides technical advice and recommendations for corrective action. Researches and evaluates the need for new rules, regulations and/or legislation. Prepares and reviews quarterly and year-end financial statements. 	<ul style="list-style-type: none"> NRC responsibilities are well-aligned with those of peer agencies. <p>Peer Agencies Include:</p> <ul style="list-style-type: none"> Collaborates with management to identify trends financial and auditing issues Analyzes current financial and audit reports to develop areas for future system design. Analyzes impacts of costs and transactions on agency's financial resources.

Accountant – GG 12 and Above		
Dimensions	Similarities	Differences
Qualifications/ Background	<ul style="list-style-type: none"> ▪ Business degree in accounting, finance, economics, commerce and/or business administration. ▪ Professional Certifications include: Certified Public Accountant (CPA) and/or Certified Fraud Examiner (CFE). ▪ Experience in evaluating financial statements and reports. ▪ Experience in implementing and examining accounting systems. 	<ul style="list-style-type: none"> ▪ NRC qualifications are well-aligned with those of peer agencies. <p>Peer Agencies Include:</p> <ul style="list-style-type: none"> ▪ Additional acceptable professional Certifications include: Certified Management Accountant (CMA), Certified Internal Auditor. ▪ Experience with all phases of the budget lifecycle.

Peer Agency Comparative Analysis Summary: Accountant GG 12 and above
<p>While the roles and responsibilities between the peer agencies and NRC OCFO appear generally to align, one area in which a gap is evident concerns analysis. Specifically, the standard roles and responsibilities of peer agencies require many types of analysis to be performed as part of their routine duties to include root cause, cost-benefit, and impact analyses. The accountant also appears to be responsible for providing recommendations and solution to resolve the issue(s).</p> <p>When assessing the qualifications of the peer agencies and NRC OCFO, again there were very few differences in background and prior experience expectations. The one area that peer agencies generally require knowledge of and experience with that NRC OCFO does not appear to require pertained to the budget lifecycle. It appears that peer agencies prefer for their accountant resources to have a background in or experience with budget formulation and execution. This knowledge assists the accountant in performing the various types of analyses required for the position as described above.</p>

Financial System Analyst

Based on the responses received from the *NRC OCFO Workforce Survey*, the team was only able to perform a comparative analysis between the Peer Agencies and the NRC OCFO Financial System Analyst at the GG 12 and above level. The quantity and quality of survey responses for NRC OCFO Financial System Analyst at GG 9 through 11 did not lend itself to meaningful results when conducting this analysis.

Financial Systems Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Responsibilities	<ul style="list-style-type: none"> Develops written policies and procedures and guidelines for use in maintenance of financial systems. Develops overall functional and systems requirements and specification to meet current and future needs of the agency. Performs systems testing and analysis. Monitors user system access. Provides system administration support. 	<p>Peer Agencies Include:</p> <ul style="list-style-type: none"> Develops costs estimates for new or modified systems Conducts feasibility studies and trade-off analyses. Analyzes processes to develop automated applications. <p>NRC Includes:</p> <ul style="list-style-type: none"> Reviews SAS 70 Reports Coordinates meetings to collect business process requirements.

Financial Systems Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Roles	<ul style="list-style-type: none"> Provides system support (e.g., password reset and user access) Oversees integration of system components Assists in the planning, coordinating, design, implementation and maintenance of new applications to enhance IT systems. Analyzes and evaluates systems and provides recommendations. 	<p>Peer Agencies Include:</p> <ul style="list-style-type: none"> Consults with customers to refine functional requirements and translate functional requirements into technical specifications. Ensures rigorous application of information security policies, principles, and practices

Financial Systems Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Qualifications/ Background	<ul style="list-style-type: none"> Experience with systems maintenance, development, trouble shooting system software problems and system testing. Experience with system administration. 	<p>Peer Agencies Include:</p> <ul style="list-style-type: none"> One year specialized experience that has equipped the resource to perform the activities identified above. <p>NRC Includes:</p> <ul style="list-style-type: none"> Background in accounting, finance, and/or computer science.

Peer Agency Comparative Analysis Summary: Financial Systems Analyst GG 12 and above

Based on the comparison of responses between the NRC OCFO Workforce Survey and the research conducted on the peer agencies, the roles of the Financial Systems Analyst appear to be very similar. For both peer agencies and NRC OCFO, the Financial Systems Analyst acts as the lead in the planning, implementing, designing and monitoring of the financial systems.

However, while the majority responsibilities of the NRC OCFO Financial Systems Analyst are well-aligned with those of peer agencies, a subtle gap was identified regarding cost-related activities as they pertain to information systems. Based on the peer agency research, typical Financial System Analyst responsibilities include cost estimates of new or modified systems, feasibility studies and trade-off analyses are significant in order to reduce system related expenses.

Program Analyst

Based on the responses received from the *NRC OCFO Workforce Survey*, the team was only able to perform a comparative analysis between the Peer Agencies and the NRC OCFO Program Analyst at the GG 12 and above level. The quantity and quality of survey responses for NRC OCFO Program Analyst at GG 9 through 11 did not lend itself to meaningful results when conducting this analysis.

Program Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Roles	<ul style="list-style-type: none"> Analyzes and reports on budgets (to OMB, Congress, OCFO). 	<p>Peer Agencies Include:</p> <ul style="list-style-type: none"> Plans and conducts independent, broad, complex analytical studies on the effectiveness and efficiency of programs. Advises management on the evaluation of the effectiveness, productivity and efficiency of programs. Performs in-depth analysis such as cost-benefit which inputs to the management and direction of programs. <p>NRC Includes:</p> <ul style="list-style-type: none"> Facilitates internal OCFO communication. Performs special projects as requested by OCFO management, (e.g. COOP planning, IT coordination).

Program Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Responsibilities	<ul style="list-style-type: none"> Prepares and/or provides briefings and presentations to senior leadership on analytical findings and recommendations Manages and responds to program offices' inquiries on a timely basis. 	<p>Peer Agencies Include:</p> <ul style="list-style-type: none"> Analyzes and evaluates (on a quantitative or qualitative basis) the effectiveness of various complex programs in meeting established goals and objectives. Develops new or modified program policies, regulations, goals, or objectives. Manages, researches, and investigates new or improved business and management practices for application to agency programs. Determines impact on program operations based on proposed regulations and policies. Oversees and develops life cycle cost analyses of projects or performing cost benefit or economic evaluations of current or projected programs. Develops program evaluation plans, procedures, and methodology. <p>NRC Includes:</p> <ul style="list-style-type: none"> Manages OCFO's contracts and overall resources. Performs OCFO system administrative duties or leading IT Coordination and Information Management. Provides budgetary assistance to include updating yearly guidance, reviewing Commission Paper, assisting with budget formulation activities, classifying budget dollars, etc.

Program Analyst – GG 12 and Above		
Dimensions	Similarities	Differences
Qualifications/ Background	<ul style="list-style-type: none"> Qualifications/Background are very diverse between Peer Agencies and NRC. 	<p>Peer Agencies Include: At least one year of specialized experience equivalent to:</p> <ul style="list-style-type: none"> Analyzing and making recommendations on Agency's policies. Overseeing the issuance of policy and procedures. Conducting studies of programs. Using analytical techniques to assess factual or procedural issues in various programs. Identifying problem areas and determining appropriate action required to improve program effectiveness and maintain financial integrity. <p>NRC Includes:</p> <ul style="list-style-type: none"> Degree in business administration, finance and/or accounting. Recommended certification in Microsoft Office and PMP. Masters degree (e.g. MBA).

Peer Agency Comparative Analysis Summary: Program Analyst GG 12 and above
<p>Based on the responses from the NRC OCFO Workforce Survey and our peer agencies research, it appears that NRC and the peer agencies greatly differ in the expectations of a Program Analyst. Based on research, the peer agencies use their Program Analysts as independent reviewer to examine the “health” of a program in terms of effectiveness, efficiency, financial wellbeing, etc. The Program Analysts within the peer agencies are required to use a variety of qualitative and quantitative analytical techniques to accomplish this independent review such as literature searches, work measurement, task analysis, productivity charting, staff to workload ratios, and statistics. Additionally, the Program Analysts are also expected to provide recommended solutions, e.g. new or recommended business and management practices, to assist programs in improving their “health”.</p> <p>Conversely, it appears that the NRC OCFO Program Analysts are focused a specific element of a program or business line when conducting analyses. Further, these analyses appear to involve ensuring completeness of budget requests (e.g. Commission Papers) or the correctness of budget classifications, obligations, etc. It does not appear that NRC OCFO Program Analysts perform program reviews in the same context as the Peer Agencies’ Program Analysts.</p> <p>As a result of the discrepancy in the roles and responsibilities of the peer agencies and NRC OCFO Program Analyst, the qualifications/background requirements for the peer agencies are more robust as evidenced above.</p>

Perspective Analysis

The following section provides the results of the *perspective analysis* performed between the NRC OCFO Workforce survey staff responses and the information obtained from the OCFO Directors interviews concerning training, skills, and areas for improvement. Due to the quantity and quality of the NRC OCFO Workforce Survey responses received and the level of detail obtained from the Directors, Ernst & Young was only able to perform the *perspective analysis* for the following positions: Budget Analyst; Accountant; Financial Management Analyst; Financial Systems Analyst; and Program Analyst.

Overall, the perspectives of the staff and the Directors are very similar across all positions in that analysis appears to be the main area where additional training and improvements in capabilities need to be made. Further, for most positions included in this analysis, the staff asked to receive management and leadership training. This is also an area where the Directors identified a gap in skills versus expectations. Another common theme from the staff at all levels and positions was the need for formal cross-training given the limited number of resources and ever-increasing workload.

Budget Analyst

Based on the responses received from the NRC OCFO Workforce Survey, the team was able to perform a perspective analysis between the OCFO Directors and the OCFO Budget Analyst at the GG 9 through 11 level as well as GG 12 and above. The perspectives from both the survey respondents and the Directors were similar for both “junior” and senior” Budget Analysts; therefore, the results are displayed in one table which applies to all Budget Analyst levels.

	Staff Perspective	Directors Perspective
Staff Training Received (over past year)	<ul style="list-style-type: none"> Analytics boot camp. Basic Budget Analysis courses. Introduction to Share point Technologies. Introduction to Microsoft Project. External training on appropriations law, professional conference for budget analysts. 	<p>Budget Analyst resources are taking training as specified in their individual performance plan. Examples of required training within the Division of Planning, Budget and Analysis include:</p> <ul style="list-style-type: none"> Effective Business Writing and Editing, Federal Budget Process, and Fundamentals of Analysis.
Staff Training Desired	<ul style="list-style-type: none"> Forecasting training. Additional Microsoft product training to enhance analysis and graphical representation of results. 	<p>The Budget Analyst resources are encouraged to select from the required training for the Division of Planning, Budget and Analysis. They are also encouraged to propose other types of training they would like to receive.</p>
Areas of Improvement	<ul style="list-style-type: none"> Additional training for budget analysts. Improve communication and coordination within the budget team pertaining to routine presentations and analysis. Increase inside knowledge on budget execution. Provide cross training to enable sufficient back-up personnel. 	<ul style="list-style-type: none"> Serve as independent source of evaluating programs (financial and programmatic). Become more involved by knowing issues and health of programs. Better inter-team and inter-office communications, e.g. more effective, how to present a differing viewpoint.

	Staff Perspective	Directors Perspective
	<ul style="list-style-type: none"> Need for clarification on the location of historical files and records within ADAMS, network G drive, and/or file cabinets. <p>Skills and competencies to be improved:</p> <ul style="list-style-type: none"> Forecasting skills. 	<p>Skills and competencies to be improved:</p> <ul style="list-style-type: none"> Need background in data collection, problem solving, and business analysis. Prefer business degree. Provide management and supervisory courses to boost communication skills.

Accountant

Based on the responses received from the NRC OCFO Workforce Survey, the team was only able to perform a perspective analysis between the OCFO Directors and the OCFO Accountant at the GG 12 and above level.

	Staff Perspective	Directors Perspective
Staff Training Received (over past year)	<ul style="list-style-type: none"> Federal Agency Accounting. Reimbursement Accounting. Accounts Receivable. Change Management. Risk Management. Strategic Communications. Reconciliation. Internal Controls. Business Writing. Accounting and Budgeting. Microsoft Office. 	<ul style="list-style-type: none"> Currently there is no required training. Supervisory (1/2 staff has completed formal supervisory training).
Staff Training Desired	<ul style="list-style-type: none"> Reimbursement restrictions. Business analytics. Budget process. Management and Leadership. Legislative Process. Financial Management. Advanced USSGL (United States Standard General Ledger). Budgetary Accounting. 	<ul style="list-style-type: none"> Leadership. Team Building. Budgetary Accounting.
Areas of Improvement	<ul style="list-style-type: none"> Consolidate job functions while maintaining segregation of duties. Provide team cross-training. Minimize manual processes. <p>Skills and competencies to be improved:</p> <ul style="list-style-type: none"> Programming and Systems Skills. Enhanced Microsoft Office skills. Communication with management. 	<ul style="list-style-type: none"> Create a formal training plan. Analyzing item that require reconciliation to understand “why” versus just processing. Better inter-team and inter-office communications, e.g. more effective, how to present a differing viewpoint. <p>Skills and competencies to be improved:</p> <ul style="list-style-type: none"> Ability to turn data into information. Ability to identify differences root causes and recommend / enact corrective actions.

Financial Management Analyst

Based on the responses received from the NRC OCFO Workforce Survey, the team was able to perform a perspective analysis between the OCFO Directors and the OCFO Financial Management Analyst at the GG 9 through 11 level as well as GG 12 and above. The perspectives from both the survey respondents and the Directors were similar for both “junior” and senior” Financial Management Analyst; therefore, the results are displayed in one table which applies to all Financial Management Analyst levels.

	Staff Perspective	Directors Perspective*
Staff Training Received (over past year)	<ul style="list-style-type: none"> Accounting Systems. Financial Management Courses. Microsoft Office (applications spreadsheets and Outlook). 	<ul style="list-style-type: none"> Currently there is no required training. Supervisory (1/2 staff has completed formal supervisory training).
Staff Training Desired	<ul style="list-style-type: none"> Management Courses. HRMS (applying to quarterly invoices). 	<ul style="list-style-type: none"> Leadership. Team Building. Budgetary Accounting.
Areas of Improvement	<ul style="list-style-type: none"> Provide team cross-training. <p>Skills and competencies to be improved:</p> <ul style="list-style-type: none"> Evaluating and presenting analysis results and recommendations. 	<ul style="list-style-type: none"> Create a formal training plan. Analyzing items that require reconciliation to understand “why” versus just processing. Better inter-team and inter-office communications, e.g. more effective, how to present a differing viewpoint. <p>Skills and competencies to be improved:</p> <ul style="list-style-type: none"> Ability to turn data into information. Ability to identify differences root causes and recommend / enact corrective actions.

Note*: Directors perspective applies Accountants, Financial Management Analysts, Financial Systems Analysts and Internal Control Analysts.

Financial System Analyst

Based on the responses received from the NRC OCFO Workforce Survey, the team was able to perform a perspective analysis between the OCFO Directors and the OCFO Financial System Analyst at the GG 9 through 11 level as well as GG 12 and above. The perspectives from both the survey respondents and the Directors were similar for both “junior” and senior” Financial System Analyst; therefore, the results are displayed in one table which applies to all Financial System Analyst levels.

	Staff Perspective	Directors Perspective*
Staff Training Received (over past year)	<ul style="list-style-type: none"> ▪ Federal Leadership Skills. ▪ Information Systems Security Officer (ISSO). ▪ Security Awareness. ▪ Information Security. ▪ Internal Controls. ▪ Cost Accounting System. ▪ Project Management. 	<ul style="list-style-type: none"> ▪ Currently there is no required training. ▪ Supervisory (1/2 staff has completed formal supervisory training).
Staff Training Desired	<ul style="list-style-type: none"> ▪ SharePoint. ▪ Additional ISSO. ▪ Additional systems security. 	<ul style="list-style-type: none"> ▪ Leadership. ▪ Team Building. ▪ Budgetary Accounting.
Areas of Improvement	<ul style="list-style-type: none"> ▪ Improve FFS to be more user friendly ▪ Develop formalized training for the new financial system. ▪ Increase customized reporting capabilities of financial system. <p>Skills and Competencies to be improved:</p> <ul style="list-style-type: none"> ▪ Ability to research, analyze and solve problems. ▪ Enhancing listening skills. 	<ul style="list-style-type: none"> ▪ Create a formal training plan. ▪ Better inter-team and inter-office communications, e.g. more effective, how to present a differing viewpoint. <p>Skills and competencies to be improved:</p> <ul style="list-style-type: none"> ▪ Ability to turn data into information. ▪ Ability to identify differences root causes and recommend / enact corrective actions.

Note*: Directors perspective applies Accountants, Financial Management Analysts, Financial Systems Analysts and Internal Control Analysts.

Program Analyst

Based on the responses received from the NRC OCFO Workforce Survey, the team was only able to perform a perspective analysis between the OCFO Directors and the OCFO Program Analyst at the GG 12 and above level. Further, the Program Analysts that responded to the Survey were located within the RMSS group; therefore, the perspective analysis below captures comments from the RMSS Director and the staff within that team.

	Staff Perspective	Directors Perspective
Staff Training Received	<ul style="list-style-type: none"> ▪ Microsoft PowerPoint and Excel for budget analysis ▪ SharePoint Administration ▪ Introduction to Internal Controls ▪ Introduction to the Rational Enterprise Suite 	<ul style="list-style-type: none"> ▪ Program Analyst resources within DPBA are taking training as specified in their individual performance plan.

	Staff Perspective	Directors Perspective
Staff Training Desired	<ul style="list-style-type: none"> ▪ Analysis techniques ▪ Microsoft Office (e.g. PowerPoint and Excel) ▪ PMP certification 	<p>The Program Analyst resources within DPBA are encouraged to select from the required training. They are also encouraged to propose other types of training they would like to receive.</p>
Areas of Improvement for Staff Level Resources	<ul style="list-style-type: none"> ▪ More effective succession planning. More effective matching of job requirement and job skills, abilities and knowledge. ▪ More staff meetings and better communication from upper management. ▪ Requirement for staff to get up to speed on new skills/training to better perform their jobs. ▪ Better support of telecommuting. ▪ More recognition for staff members' work. ▪ Better scheduling of work assignments with a more transparent process. ▪ Need for more people, as the team is stretched thin. <p>Skills & Competencies</p> <ul style="list-style-type: none"> ▪ Need knowledge of techniques for analyzing programs' budget. ▪ Need PMP certification. 	<ul style="list-style-type: none"> ▪ Create a formal training plan for the Program Analysts within RMSS. ▪ Become more involved by knowing issues and health of programs. ▪ Better inter-team and inter-office communications, e.g. more effective, how to present a differing viewpoint. <p>Skills & Competencies</p> <ul style="list-style-type: none"> ▪ Project Management skills ▪ Contract management skills ▪ Provide management and supervisory courses to boost communication skills. ▪ Ability to identify differences root causes and recommend / enact corrective actions.

Skills and Competencies

Based on peer agency research, the following tables identify the standard general and technical skills and competencies for each of the positions included in this workforce analysis. Please refer to *Appendix E* for the sources used to gather this information.

Workforce Desired Skills and Competencies Matrix: General

General Competencies and Skills For Financial Positions	GG 9 - 11	GG 12 and Above
1. Skill in collaboration and team orientation.	√	√
2. Skill in leadership and supervisory actions.		√
3. Skill in written and oral communication.	√	√
4. Skill in analytical, strategic thinking and problem solving.	√	√
5. Skill in preparing project papers and staff reports.	√	√
6. Ability to build a cross-functional understanding.	√	√
7. Ability to plan, direct and coordinate difficult and complex programs.		√
8. Ability to multi-task, set priorities and work productively within established timeframes and while managing a heavy workflow.	√	√
9. Ability to select, develop and supervise subordinate staff.		√
10. Skill in creative and innovative thinking	√	√
11. Knowledge of substantive nature of agency programs and activities.	√	√

Workforce Desired Skills and Competencies Matrix: Technical

Position Title: Budget Analyst
GG Level: Senior <ul style="list-style-type: none"> ▪ Mastery of the principles, concepts, laws, and regulations of budgeting sufficient to generate new concepts, and direct budgeting systems for department/agency wide programs. ▪ Skill in solving complex budgetary and financial problems. ▪ Knowledge of procedures and regulations for appropriation of government funds. ▪ Knowledge of acquisition, business and financial management statutes, regulations, and policies. ▪ Ability to plan, analyze, recommend, budget actions to support long-range program/projects. ▪ Knowledge of funding of assigned activities in order to relate needs and accomplishments to anticipated and actual dollar figures in budget.
GG Level: Junior <ul style="list-style-type: none"> ▪ In depth understanding of the principles, concepts, laws, and regulations of budgeting. ▪ Ability to analyze and forecast trends of obligations and expenditures of funds. ▪ Skill in solving intermediate budgetary and financial problems. ▪ Knowledge of procedures and regulations for appropriation of government funds. ▪ Knowledge of acquisition, business and financial management statutes, regulations, and policies. ▪ Ability to plan, analyze, recommend, budget actions to support long-range program/projects. ▪ Knowledge of funding of assigned activities in order to relate needs and accomplishments to anticipated and actual dollar figures in budget.

Position Title: Accountant
GG Level: Senior <ul style="list-style-type: none"> ▪ Ability to turn analytical data into useful information. ▪ Understanding and compiling of reconciliations by identifying differences and related root causes. ▪ Knowledge of agency programs and their governing statutes, regulations, and practices. ▪ Knowledge of funds appropriation, accounting procedures, accounting principles, and fund management ▪ Knowledge of GAAP, GAGAS, the standards of the PCAOB, and other accounting or auditing standards or regulations.
GG Level: Junior <ul style="list-style-type: none"> ▪ Technical skills for junior level staff are aligned to those of the senior level.

Position Title: Internal Control Analyst
GG Level: Senior <ul style="list-style-type: none"> ▪ Knowledge of and skill in OMB A-123 testing. ▪ Ability to analyze and evaluate information in order to develop or enhance internal control systems and plans. ▪ Ability to apply auditing and accounting principles and practices in a financial environment. ▪ Knowledge of government budgetary formulation, policies, and procedures. ▪ Expert knowledge of financial management, fiscal and accounting theories, concepts, principles and procedures, Federal Government Audit Process, and GAGAS. ▪ Ability to develop guidance, memoranda, procedures and instructions which cover the full spectrum of internal control program issues.
GG Level: Junior <ul style="list-style-type: none"> ▪ Ability to analyze and evaluate information to develop or enhance internal control systems and plans. ▪ Ability to apply auditing and accounting principles and practices in a financial environment. ▪ Assist in developing guidance, memoranda, procedures and instructions which cover internal control program issues. ▪ Intermediate knowledge of financial management, fiscal and accounting theories, concepts, principles and procedures, Federal Government Audit Process, and GAGAS. ▪ Knowledge of government budgetary formulation, policies, and procedures. ▪ Knowledge of and skill in OMB A-123 testing.

<p>Position Title: Financial Management Analyst</p> <p>GG Level: Senior</p> <ul style="list-style-type: none"> ▪ Understanding of the program and organization of the agency served and the ability to devise and/or operate a system of financial management suited to that agency's program and organization. ▪ A broad knowledge of and ability to utilize principles, methods, techniques, and systems of financial management. ▪ Ability to develop, apply and adjust financial plans and policies to attain agency objectives. ▪ Ability to apply a high level of sound, independent judgment in the solution of financial problems and in the administration of a financial management program. ▪ Independent performance of financial analysis and evaluation duties of greater than average difficulty. ▪ Knowledge of acquisition, business and financial management statutes, regulations and policies. ▪ Knowledge of procedures and regulations for collection of government funds. ▪ Knowledge of the missions, functions, goals, objectives, work processes, and sources of funding of assigned activities in order to relate needs and accomplishments to anticipated and actual dollar figures in budget. ▪ Knowledge of the theory and principles of financial management applicable to the full range of financial operations and transactions involved in the general activities of the various types program operations. ▪ Knowledge of related basic economic, accounting, and legal principles. <p>GG Level: Junior</p> <ul style="list-style-type: none"> ▪ Independent performance of all steps involved in financial analysis and evaluation duties in assigned cases of limited or average difficulty. ▪ Knowledge of acquisition, business and financial management statutes, regulations and policies. ▪ Knowledge of procedures and regulations for collection of government funds. ▪ Ability to plan, analyze, recommend, and carry out budget actions to support long-range appropriations for program/projects. ▪ Knowledge of the missions, functions, goals, objectives, work processes, and sources of funding of assigned activities in order to relate needs and accomplishments to anticipated and actual dollar figures in budget. ▪ Understanding of the theory and principles of financial management applicable to the full range of financial operations and transactions involved in the general activities of the various types of business corporate organizations ▪ Knowledge of the financial and management organization, operations, and practices of such organizations. ▪ Knowledge of related basic economic, accounting, and legal principles. ▪ Comprehensive knowledge of the financial and business principles, operations, and practices. ▪ Ability to apply a thorough knowledge of established work methods and procedures and of pertinent regulatory or statutory provisions in performing assigned financial analysis and evaluation work.
<p>Position Title: Performance Management Analyst</p> <p>GG Level: Senior</p> <ul style="list-style-type: none"> ▪ Knowledge of performance management principles and processes. ▪ Knowledge of qualitative and quantitative techniques for analyzing and measuring the effectiveness, efficiency, and productivity of operations. ▪ Independent execution of performance management analysis and evaluation. ▪ Knowledge and ability to interpret pertinent information and policies related to performance management. ▪ Knowledge of budgetary and accounting processes, financial systems, data elements, financial definitions and business processes. ▪ Skill conducting studies, analyzing findings and making recommendations on operational issues. <p>GG Level: Junior</p> <ul style="list-style-type: none"> ▪ Technical skills for junior level staff are aligned to those of the senior level.

Position Title: Financial Systems Analyst
<p>GG Level: Senior</p> <ul style="list-style-type: none"> ▪ Skill in developing preliminary design specifications. ▪ Ability to coordinate with customers to collect information about business requirements. ▪ Ability present draft specifications to the team leader for discussion. ▪ Ability to assist applications developers in translating requirements into programming specifications ▪ Knowledge of, and skill in applying systems analysis methods, tools, and techniques, basic IT architecture and analytical methods
<p>GG Level: Junior</p> <ul style="list-style-type: none"> ▪ Technical skills for junior level staff are aligned to those of the senior level.

Position Title: Program Analyst
<p>GG Level: Senior</p> <ul style="list-style-type: none"> ▪ Knowledge of qualitative and quantitative techniques for analyzing and measuring the effectiveness, efficiency, and productivity of technical programs. ▪ Understanding of programmatic analysis and evaluation duties of great complexity. ▪ Understanding budgetary and financial management principles and techniques as they relate to the programs and its objectives. ▪ Knowledge of pertinent statutory or regulatory provisions. ▪ Knowledge and ability to interpret to performance management, resource management, statistical data, accounting principles, budgeting, and economic and contracting principles information. ▪ Knowledge of budgetary and accounting processes, financial systems, and data elements. ▪ Skill conducting studies, analyzing findings and making recommendations on programmatic issues. ▪ Skill in planning and resource management. Ability to apply fact-finding and investigative techniques. ▪ Ability to develop program planning documents.
<p>GG Level: Junior</p> <ul style="list-style-type: none"> ▪ Technical skills for junior level staff are aligned to those of the senior level.

Recommendations

Based on the results of the comparative and perspective analyses as well as the identification of skills/competencies for financial-related positions, the team created recommendations that can be applied to various financial positions. It should be noted that the majority of recommendations are training-related and should not be implemented until the OCFO performs a thorough skills and competency assessment on the current workforce. The goal of the assessment is to determine if the OCFO has the “right” resources. Specifically, through this assessment the OCFO will determine which specific resources have the capacity to be trained and/or retrained, the willingness to learn, and the aptitude to perform different, more complex tasks. The individuals that do not have this capacity should be reassigned and provided other opportunities. This is an essential first step in assessing human capital prior to implementing the training-related recommendations below. The complete recommendations are presented in *Table 3* below.

Table 3: Workforce Study Recommendations

Recommendations	Program Analyst (DPBA)	Program Analyst (RMSS)	Budget Analyst	Accountant	Financial Management Analyst	Financial Systems Analyst	Performance Management Analyst	Internal Control Analyst
1. Conduct a competency and skill assessment of existing staff to determine if they are able and willing to be trained and/or retrained.	√	√	√	√	√	√	√	√
2. Implement new competency requirements in HR hiring process as a means of recruiting resources with the proper skills.	√	√	√	√	√	√	√	√
3. Implement formalized training plan and link it to a coordinated competency development effort to enhance skills.		√		√	√	√	√	√
4. Provide additional training on analysis-oriented and presentation <u>tools</u> such as PowerPoint and Excel to facilitate more meaningful and influential analyses.	√	√	√	√	√	√	√	√
5. Increase skills and capabilities by requiring training on analytical <u>techniques</u> (e.g., trend, forecast, root cause, and cost-benefit) to more proactively manage programs and serve as an independent evaluator of programs.	√	√	√	√	√	√	√	√
6. Provide training on performance management and the performance lifecycle to provide a more in-depth understanding of the overarching role performance has in the budget lifecycle.	√	√	√	√	√	√	√	√
7. Require budgetary training to provide an understanding of the end-to-end budgetary process.	√	√	√	√	√	√	√	√

Recommendations	Program Analyst (DPBA)	Program Analyst (RMSS)	Budget Analyst	Accountant	Financial Management Analyst	Financial Systems Analyst	Performance Management Analyst	Internal Control Analyst
8. Implement a formal cross-training program to provide a more clear understanding of broader processes, encourage learning of new skills, manage flexibility, and enable sufficient back-up personnel.	√	√	√	√	√	√	√	√
9. Provide training on effective communication, i.e. how to present a business case, to improve inter-team and inter-office communication and coordination.	√	√	√	√	√	√	√	√
10. Define clear roles and responsibilities for each team and group to allow for clarity in accountability and to communicate internally and externally the role of the OCFO.	√		√				√	
11. Require mandatory leadership and management training beginning at GG12 and above to help prepare senior staff for supervisory positions.	√	√	√	√	√	√	√	√

1. *Recommendation:* Conduct a competency and skill assessment of existing staff to determine if they are able and willing to be trained and/or retrained.

Benefit: By performing this type of assessment, the OCFO is providing resources the opportunity to develop the skills and competencies that interest them, which may be external to the OCFO. Specifically, for those resources who possess the OCFO desired skills and competencies, the OCFO will be able to provide them the training and support needed to further develop their career abilities.

2. *Recommendation:* Implement new competency requirements in HR hiring process as a means of recruiting resources with the proper skills.

Benefit: By clearly identifying the desired competencies for vacant/posted positions within the OCFO, management will increase the chances of obtaining resources with the necessary skills to effectively and efficiently execute not only the position responsibilities, but also the OCFO goals and objectives. By acquiring resources with the right skill set, the training needs within the OCFO will also decrease.

3. *Recommendations:* Implement formalized training plan and link it to a coordinated competency development effort to enhance skills.

Benefit: As identified in the Directors interview there is currently only a formal training plan for the Division of Planning, Budget, and Analysis (DPBA). This plan identifies required training by group (e.g. ART, FCT) and by GG. In the remaining OCFO divisions, NRC staff training is done on an ad hoc basis with resources identifying their individual training needs and submitting requests for approval. By creating a formal training plan for each division and linking the required training to competencies, management can proactively grow the desired skill sets within the current workforce as well as enforce the goals and of the division and the position. Further, as an added

benefit, studies have shown that participation in employee training can result in improved work performance and job satisfaction. When people take charge of their own learning, they tend to be more committed to it, thereby increasing motivation and loyalty.

4. *Recommendation:* Provide additional training on analysis-oriented and presentation tools such as PowerPoint and Excel to facilitate more meaningful and influential analyses.

Benefit: Providing training on analytical and presentation tools will enhance staff's ability to process and convert data into valuable information to then be presented in effective, customized formats. Taken as a whole, such training will improve employee efficiency, flexibility and performance in regards to analysis and presentation deliverables. This leads to better decision-making by management.

5. *Recommendation:* Increase skills and capabilities by requiring training on analytical techniques (e.g., trend, forecast, root cause, and cost-benefit) to more proactively manage programs and serve as an independent evaluator of programs.

Benefit: From the Directors' perspective, a major issue within the OCFO is the staff's ability to transform data into information. By providing training and opportunities for the staff to learn about various analysis techniques, the OCFO will not only promote the types of analyses they want done, but also enforcing the idea that resources should be doing more than just transactional or data gathering and reporting activities. Specifically, analytical training provides staff the knowledge to manage programs and management with better information to assess the program's overall "health".

6. *Recommendation:* Provide training on performance management and the performance lifecycle to provide a more in-depth understanding of the overarching role performance has in the budget lifecycle.

Benefit: To implement effective performance management throughout the agency, the office with formal responsibility must become a knowledgeable resource in the goals, objectives, benefits, and desired outcomes of the program. While resources within the DBPA (e.g. PMT) should receive additional, in-depth training on this subject, all staff within the OCFO should have general knowledge of performance management, how it should impact every phase of the budget lifecycle, and how their specific roles and responsibilities contribute to the performance management as a whole.

7. *Recommendation:* Require budgetary training for employees to provide an understanding of the end-to-end budgetary process

Benefit: A clear knowledge of the budgetary lifecycle allows employees to understand how the process works and its impacts across the agency. Recognizing functionality and both the direct and indirect impact of the end-to-end budgetary process allows employees to understand the "big picture" and thus the ability to work more effectively towards achieving agency and program goals. Further, accountants should also have this background to enhance their understanding about their specific responsibilities feed into the overall budget lifecycle.

8. *Recommendation:* Implement a formal cross-training program to provide a clearer understanding of broader processes, encourage learning of new skills, manage flexibility, and enable sufficient back-up personnel.

Benefit: Besides the most obvious benefit of minimizing job interruption when the primary resource is not available, implementing formal cross-training programs offers many other positive gains to management. These include nurturing a team-oriented environment; enabling staff to experience what others do and allowing them to become

involved with one another in supportive roles; and providing opportunities for staff to learn new skills and providing them valuable, diversified work experience.

9. *Recommendation:* Provide training on effective communication, i.e. how to present a business case, to improve inter-team and inter-office communication and coordination.

Benefit: Effective communication skills, both oral and written, are essential elements to successful inter-team and inter-office information sharing. Providing training on how to communicate to coworkers and present ideas, thoughts, and suggestions is essential to team cohesiveness. Further, such skills may be also developed by encouraging collaboration through use of technology applications to maximize employee interaction and to provide a medium through which to exchange ideas and recommendations. Improving communication and coordination also allows knowledge and information to be leveraged office-wide and agency-wide.

10. *Recommendation:* Define clear roles and responsibilities for each team and group to allow for clarity in accountability and to communicate internally and externally the role of the OCFO.

Benefit: To help ensure the achievement of goals and objectives, staff needs to understand clearly what their roles and responsibilities are in relation to the roles and responsibilities of the OCFO. By defining roles and responsibilities, management is also identifying accountability. Further, this clarity will also help programs external to the OCFO to better understand its role in their planning activities and operations.

11. *Recommendation:* Require mandatory leadership and management training beginning at GG12 and above to help prepare senior staff for supervisory positions.

Benefit: Effective management of staff requires a wide variety of skills, aimed at defining and communicating clear and manageable objectives and securing the greatest productivity from the team. Managing resources is learned over time and through experience. To assist in minimizing team ineffectiveness and inefficiency when a management transition occurs, it is recommended that the OCFO require leadership/management training for all staff at the GG-12 level and above in preparation of supervisory opportunities.

Appendix A: Peer Agency Research

The following tables summarize the research conducted on specific position titles for various federal peer agencies. This research was collected through multiple, publically available sources, as identified in *Appendix E*, as well as through the Federal CFO Best Practices Survey and subsequent interviews.

Table X: Table of Contents for the Individual Peer Agency Analysis Tables

#	Position Title	Page
1	Budget Analyst – 12 and above	A - 2
2	Budget Analyst – 9 through 11	A - 5
3	Accountant – 12 and above	A - 8
4	Accountant – 9 through 11	A - 10
5	Financial Management Analyst – 12 and above	A - 12
6	Financial Management Analyst – 9 through 11	A - 14
7	Financial Systems Analyst – 12 and above	A - 16
8	Financial Systems Analyst – 9 through 11	A - 18
9	Internal Control Analyst – 12 and above	A - 20
10	Internal Control Analyst – 9 through 11	A - 22
11	Performance Management Analyst – 12 and above	A - 24
12	Performance Management Analyst – 9 through 11	A - 26
13	Program Analyst – 12 and above	A - 28
14	Program Analyst – 9 through 11	A - 30

Appendix B: NRC OCFO Workforce Survey Results

On October 9, 2009, Ernst & Young sent a workforce survey to all staff-level (e.g. resources below the level of Team Chief) resources within the NRC OCFO. The purpose of this survey was to better understand, from the staff perspective, current workforce roles, responsibilities, and requirements. The following provides an overview of survey statistics as of the survey close date, October 23, 2009:

- Total number of NRC OCFO asked to participate in the survey: **108**
- Total number of survey initiated: **74** (69% response rate)
- Number of surveys completed of the 74 initiated: **45** (61% completion rate)
- Number of surveys initiated by resources with responsibilities that correspond to the Workforce Analysis: **62**
 - Respondents that were not included in our analysis:
 - Secretary - 2 completed surveys, 2 incomplete surveys
 - Team Chief – 1 incomplete survey
 - Acting Team Chief – 1 complete survey
 - Consultant - 1 incomplete survey
 - Policy Analyst – 2 completed surveys
 - FAIMIS communications manager – 1 incomplete survey
 - Data entry – 1 complete survey
 - Senior Advisor – 1 complete survey
- Number of surveys **completed** by resources with responsibilities that correspond to the Workforce Analysis: 39 (53% completion rate for relevant resources)

The following table identifies the survey participants by position, and provides details as to the number of survey completed versus initiated by position.

Table X: Survey Initiation and Completion Statistics

	Position	Completed	Initiated
1	Budget Analyst – 12 and above	4	7
2	Budget Analyst – 9 through 11	3	4
3	Financial System Analyst	4	9
4	Financial System Analyst	1	1
5	Financial Management Analyst (License Fee Specific)	4	4
6	Financial Management Analyst (License Fee Specific)	1	2
7	Program Analyst	8	13

	Position	Completed	Initiated
8	Program Analyst	0	0
9	Accountant	12	18
10	Accountant	2	4
11	Internal Control Analyst	0	0
12	Internal Control Analyst	0	0
13	Performance Management Analyst	0	0
14	Performance Management Analyst	0	0

Appendix C: NRC OCFO Position Analysis

The following tables summarize the responses received from the NRC OCFO Workforce Survey. The NRC OCFO position titles were cross-walked to the following peer agency position titles for benchmarking purposes.

Table X: Crosswalk of NRC OCFO Position Titles to Comparable Peer Agency Position Titles

NRC OCFO Non-Supervisory Position Names	Comparable Position Name based on Other Agencies
Accountant – LFT	Accountant
Budget Operations Analyst—BPOT	Budget Analyst
Prog. Analyst—DPBA—BPPT	Program Analyst
Syst. Analyst—HRMS—TLPS	Systems Analyst
Sr. AR Liaison	Accountant
Budget Analyst-DFS	Budget Analyst
Sr Program Analyst—DFS—TLPST	Program Analyst
Sr Program Analyst—DPBA—PAT	Program Analyst
Budget Analyst—DPBA	Budget Analyst
Sr. Budget Ops System Analyst—DPBA	Systems Analyst
Sr Program Analyst—DPBA—PAT	Program Analyst
Draft Sr. Financial Management Analyst	Financial Management Analyst
Budget Analyst—DPBA—FCT	Budget Analyst
Financial Management Analyst	Financial Management Analyst
Sr. Financial Management Analyst—FSDS	Financial Management Analyst
Program Analyst—RMSS	Program Analyst
Policy Analyst—DFM	Program Analyst
Sr Program Analyst—DFM	Program Analyst
Sr Program Analyst—DFS	Program Analyst
Cred. Plan Budget Analyst—DPBAFCT	Budget Analyst
Cred. Plan Sr. Budget Prog. Analyst—DPBA	Budget Analyst
Cred. Plan Budget Prog Analyst—DPBA	Budget Analyst
Cred. Plan Sr. Budget Ops System Analyst—DPBA	Systems Analyst
Crediting Plan Budget Analyst	Budget Analyst
Cred Plan Sr. License Fee Analyst—DFM	Financial Management Analyst

Due to the volume of responses to the workforce survey, the team was only able to create summary response tables for the following positions:

Table X: Table of Contents for the Individual NRC OCFO Analysis Tables

#	Position Title	Page
1	Budget Analyst – 12 and above	C - 3
2	Budget Analyst – 9 through 11	C - 5
3	Accountant – 12 and above	C - 6
4	Accountant – 9 through 11	C - 9
5	Financial Management Analyst – 12 and above	C - 11
6	Financial Management Analyst – 9 through 11	C - 14

#	Position Title	Page
7	Program Analyst – 12 and above	C - 15
8	Financial Systems Analyst – 12 and above	C - 18

Appendix D: NRC OCFO Workforce Survey

NRC Workforce Analysis Survey

General Information

Position Title:

GG Level:

Workforce Assessment

1. Please write a brief description of your role.

2. Please list your responsibilities within your group. (e.g. Analyze monthly budget reports, forecast budget requests)

3. Please list the key activities you perform, their frequency and the number of hours spent to perform them.

Key Activities	Frequency (e.g., monthly, quarterly)	Number of Hours
1.		
2.		
3.		
4.		
5.		

4. What training have you received, during the past year, applicable to your roles and responsibilities?

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5. What training would you need or like to receive to better fulfill your roles and responsibilities?

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6. Please describe your background and related experience. (e.g. technical experience, certifications, educational background)

7. What are the major processes performed within your group? What is your role as it pertains to those processes? (e.g. Budget Execution, responsible for submitting the BER)

8. In your opinion, what areas, if any, could be improved on your team and process? What are your suggestions for improvement? (e.g. Specific skills, experience, et.c)

Appendix E: Peer Agency Research Sources

- Federal OCFO Best Practices Survey
- Federal OCFO Best Practices Follow-Up Interviews
- USA Jobs Website (<http://jobsearch.usajobs.gov/?WT.svl=navsearch>)
- Nuclear Regulatory Commission (NRC) Website (<http://www.nrc.gov/>)
- National Science Foundation (NSF) Website (<http://www.nsf.gov/>)
- Office of Personnel Management (OPM) Website (<http://www.opm.gov/>)
- General Services Administration (GSA) Website (<http://www.gsa.gov/Portal/gsa/ep/home.do?tabId=0>)
- Small Business Administration (SBA) Website (<http://www.sba.gov/>)
- United States Agency for International Development Website (USAID) Website (<http://www.usaid.gov/>)
- Career Planner Website (<http://careerplanner.com/>)

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