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Office of the Chief Financial Officer
U.S. Department of Labor
200 Constitution Ave NW
Washington, DC 20210
Email: foiarequests@dol.gov

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From: Financial Policy <financialpolicy@dol.gov>
Cc: Financial Policy <financialpolicy@dol.gov>
Sent: Friday, July 21, 2023 at 01:08:32 PM EDT
Subject: FOIA: DOL-OCFO 2023-F-10858

I am writing in response to your requests for information, dated 06/26/2023 and received by our office 07/05/2023, made pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. § 552. It is the policy of the Department of Labor (DOL) to disclose information to the maximum extent practicable, and the DOL Office of the Chief Financial Officer (OCFO) is committed to the principles of openness and transparency in making disclosure determinations. See 29 C.F.R. §70.3.

Under FOIA, you requested:

“A copy of the two most recent Agency Management Plans for each DOL agency (which might be, for example, the FY23 Agency Management Plans and the FY22 Agency Management Plans). These records are held at the Performance Management Center of OASAM. Of course, you can, if you wish, split this request up into many requests, each directed to an individual DOL bureau, but that would seem to be a particularly wasteful and inefficient process since all the AMPs are already available at the Performance Management Center.”

Attached, please find OCFO’s AMPs for FY22 and FY23.

If you have any questions regarding the responsive records provided, you may contact me at:

Financial Policy: financialpolicy@dol.gov

If you need any further assistance or would like to discuss any aspect of your request, you may contact the DOL FOIA Public Liaison:

Thomas Hicks, at 202-693-5427, or hicks.thomas@dol.gov.

Alternatively, you may contact the Office of Government Information Services (OGIS), within the National Archives and Records Administration, to inquire about the mediation services they offer. OGIS may be contacted at:

Office of Government Information Services,
National Archives and Records Administration,
8601 Adelphi Road, College Park, MD 20740-6001

You can also reach that office by e-mail at ogis@nara.gov, by phone at 202-741-5770, by fax at 202-741-5769, or by calling toll-free at 1-877-684-6448.

You have the right to file an administrative appeal. Your appeal to the Solicitor of Labor must be received in writing within 90 calendar days of the date of this letter. The appeal must state the grounds for the appeal and may include any supporting statements or arguments. To facilitate the processing of your appeal, please include your mailing address and daytime telephone number, as well as a copy of the initial request and copy of this letter. The envelope and letter of the appeal should be clearly marked "Freedom of Information Act Appeal." Any amendment to the appeal must be made in writing and received prior to a decision. The appeal should be addressed to:

Solicitor of Labor, Division of Management and Administrative Legal Services,
U.S. Department of Labor,
200 Constitution Avenue, NW, Room N2420,
Washington, DC 20210.

Appeals may also be submitted by email to foiaappeal@dol.gov. Appeals submitted to any other email address will not be accepted.

Chris Polen
Director, Financial Policy
Division of Financial Policy & Compliance, Office of the Chief Financial Officer
Department of Labor

United States Department of Labor
OFFICE OF THE CHIEF FINANCIAL OFFICER
Fiscal Year 2022 Agency Management Plan

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Agency Introduction

OCFO is responsible for the financial leadership of the Department and upholding strong financial management and accountability. OCFO delivers timely, accurate, and reliable financial information to decision makers through efficient and effective financial systems and business processes, fosters effective stewardship of public funds, and safeguards fiscal integrity through effective internal controls.

OCFO ensures the Department's compliance with federal financial integrity legislation, including the Chief Financial Officers Act; provides financial management leadership, direction, and guidance to the Office of the Secretary of Labor and all Department of Labor (DOL) agencies; and manages the the Department's financial management system -New Core Financial Management System (NCFMS). Additionally, OCFO leads the Department's efforts on the annual independent financial audit and to examine, identify, and implement administrative cost reduction initiatives and improve efficiencies across DOL.

| Theme Number | Theme Name | Strategy |
|--------------|--|--|
| 1 | Promote fiscal integrity and the effective and efficient use of resources through innovation | Demonstrate Financial Stewardship |
| 1 | Promote fiscal integrity and the effective and efficient use of resources through innovation | Enhance DOL Financial Performance, Operations, and Systems |
| 2 | Integrate risk-based decision-making to enhance the Department's operations | Enterprise Risk Management |
| 3 | OCFO as a Model Workplace | Engaging Employees in Building a Modernized Workforce |
| 3 | OCFO as a Model Workplace | Developing a Diversity, Equity, and Inclusion-Focused Organization |

FY 2022 Budgetary Resources

| Budget Activity: | Budget Authority (whole dollars) | FTE |
|------------------|----------------------------------|-----|
| S&E | \$5,862,000 | 18 |
| WCF | \$48,279,587 | 73 |

Theme 1: Promote fiscal integrity and the effective and efficient use of resources through innovation

Strategy 1.1: Demonstrate Financial Stewardship

Activities:

- **Publish the FY 2021 Agency Financial Report (AFR)** – The concept of a transparent government continues to evolve and expand as Congress and the public demand efficient spending and accountability. As such, the Department, led by OCFO, produces the AFR which presents the Department’s financial statements, which complies with necessary accounting standards and law. Additionally, the annual AFR provides fiscal data and summary performance results that assesses DOL’s accomplishments each fiscal year. OCFO will work with auditors to provide them with all documentation in a timely manner.
- **Track Corrective Actions and Controls** – OCFO provides guidance to program management on the design and implementation of strong internal controls over all financial resources in DOL. In FY 2022, OCFO will continue to work with agencies to monitor corrective actions and ensure that agencies have designed, implemented necessary controls for their financial management work.
- **Monitor Agency Expenditures** – OCFO works with agencies to reduce the amount of their cancelled appropriations. Once cancelled, these funds are no longer available for obligation or expenditure and are returned to the U.S. Department of Treasury. OCFO will meet quarterly with agencies to discuss steps to reduce the amount of its cancelled appropriations and improve its overall budget execution. These meetings, along with other OCFO work, like the Tri-Annual Obligation Certification¹, will give agencies a high-level overview of the status of its appropriations to facilitate appropriate budget and procurement actions prior to the expiration of those funds.
- **Use of Resources** – Recently, the Treasury Bureau of the Fiscal Service has released a playbook to help government agencies automate and digitize their business processes. Over the coming fiscal year, OCFO will explore ways to streamline financial processes through the strategic adoption of technology. Further, OFCO will continue to develop innovate dashboards for financial and travel data to help Department management make sound, data-driven decisions.
- **Provide Technical Assistance and Guidance** – Financial operations can improve when finance personnel have the appropriate skillset and training needed to be successful in their position. As such, OCFO will provide a series of trainings to the Department in FY 2022 that will enhance DOL’s staff knowledge of federal financial management.
- **Program Inventory and Payment Integrity Risk Assessments** – The Department is required by the Payment Integrity Information Act of 2019 (PIIA) to review all programs and activities, identify those that are susceptible to significant improper payments (IP), and report IP rates for those programs deemed susceptible in the Agency Financial Report. To minimize administrative burden across DOL and implement effective risk mitigation, OCFO’s Payment Integrity Team conducts this project to identify all programs annually, to risk assess all identified DOL programs on a three-year cycle, and to publish all required reporting.

Below are measures and milestones that OCFO will use to track financial performance.

¹ <https://labornet.dol.gov/workplaceresources/financialproperty/procurement/dcao/Obligation-Certification/>.

Strategic Portfolio: Performance and Risks

Performance Measures

| Measure ID | Measure Name | FY 2022 Annual Target | FY 2022 Q1 Target | FY 2022 Q2 Target | FY 2022 Q3 Target | FY 2022 Q4 Target |
|------------|---|-----------------------|-------------------|-------------------|-------------------|-------------------|
| 1.1.1 | Number of significant control deficiencies eliminated. | 0 | N/A | N/A | N/A | N/A |
| 1.1.2 | Number of material weaknesses eliminated. | 0 | N/A | N/A | N/A | N/A |
| 1.1.3 | Percent of AGENCY quarterly certifications for all required Agencies each quarter, indicating Agency ownership of internal controls and financial management. | 100% | 100% | 100% | 100% | 100% |
| 1.1.4 | Percent of allotments reconciled to general ledger and processed in NCFMS within 3 business days of receipt of allotment. | 95% | 96% | 95% | 95% | 95% |
| 1.1.5 | Percentage of AGENCY obligation (UDO & DO) including complete and adequate documentation to support obligation total and current status. | 100% | 100% | 100% | 100% | 100% |
| 1.1.6 | Percentage of payments made without incurring prompt payment interest. | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% |

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date |
|--------------|---|--------------------|
| 1.1 | Publish FY 2021 Agency Financial Report with audit opinion. | 2021-11-15 |

| Milestone ID | Milestone Description | Milestone Due Date |
|--------------|--|--------------------|
| 1.2 | OCFO will work with agencies to eliminate any Material Weakness and/or Significant Control Deficiencies identified in the FY 2021 audit. | 2022-09-30 |
| 1.3 | OCFO will conduct of series of financial management trainings for the Department | 2022-09-30 |
| 1.4 | Implement PIIA Review procedures to ensure regular improper payment Program Inventory & Questionnaire of all DOL programs, and Risk Assessments on a rotating basis. | 2022-09-30 |

Strategy 1.2: Enhance DOL Financial Performance, Operations, and Systems

During FY 2022, OCFO will continue its work to reduce burdens and achieve long-term cost-efficiency, accuracy, and utility. OCFO will work to further improve operations, and enable sustainable accountability by analyzing the processes and tools associated with financial and accounting operations.

Activities:

- Direct and Communicate Upgrades to NCFMS** – OCFO is charged with supporting the Department’s NCFMS users and coordinating NCFMS activities with other major Departmental IT systems - such as travel, procurement, and grants - to best meet Departmental requirements in the respective systems. OCFO is in the middle of upgrading NCFMS to Oracle 12.2. This upgrade will modernize the financial system by developing and maintaining integrated accounting and program management systems that can provide needed information for day-to-day program management, accountability, and transparency.

The targeted completion date for the upgrade is April 2022. Over the course of the first half of FY 2022, OCFO will work with its agency partners, via working sessions, to communicate upcoming changes and address concerns that come with change management.

- Represent DOL in Treasury’s Marketplace Initiative** – Looking at the future of financial systems, OCFO will continue to participate in Treasury’s initiative that will establish a marketplace of systems and services that will drive innovation, compliance with federal policies, standardization and automation.
- Implementation of G-Invoicing** – G-Invoicing is a web-based application created by the U.S. Treasury to efficiently manage IGT between two federal agencies or sub-agencies from the agreement of the General Terms & Conditions (GT&Cs) to the Intra-Governmental Payment and Collection (IPAC) payment notification. G-Invoicing is the long-term, sustainable solution to improve the quality of IGT Buy/Sell data and reporting challenges by providing a common platform for brokering IGT Buy/Sell activity, implementing a federal IGT Buy/Sell Data Standard and, providing transparent access to a common data repository of brokered transactions.

Strategic Portfolio: Performance and Risks

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date |
|--------------|---|--------------------|
| 1.2.1 | Complete NCFMS Upgrade Project Activities for Oracle 12.2. | 2022-04-30 |
| 1.2.2 | Complete Quality Assurance (QA) and User Acceptance Testing (UAT) for G-Invoicing | 2022-06-30 |
| 1.2.3 | Complete Production Account and Production User enrollment for G-Invoicing | 2022-09-30 |

Enterprise Risk Management

| Risk ID | Risk Description | Mitigation Strategy (if applicable) | Risk Rating as of 10/1 | Risk Tolerance |
|--------------|---|---|------------------------|----------------|
| OCFO-Risk-01 | <p>Implementing G Invoicing: If Oracle is late on the deployment of the software enhancements or the anticipated new functionality is not delivered, then DOL may not meet the Treasury mandates and be required to customize the software to meet the Treasury's requirements. If DOL does not have consistent stakeholder engagement and buy-in, then DOL may experience delays in G-Invoicing implementation and adoption.</p> | <p>OCFO has developed a project plan that includes timeframes and roles and responsibilities. OCFO attends two monthly meetings with Oracle and Treasury. Treasury's Federal Review Board (FRB) meets weekly to discuss Oracle's and DOL's progress on implementing and integrating G-Invoicing. OCFO regularly review Oracle's software enhancements and development plans and share concerns either directly with Oracle or with the Treasury.</p> <p>(1) There is an Executive Decision Board (EDB) with a charter that communicates the high-level purpose and objectives of the project, provides a governance model for stakeholder engagement and change management, establishes a Program Management Office within OCFO to lead the project, and authorizes the OCFO Project Manager to perform the activities needed to accomplish project objectives.</p> <p>(2) OCFO has regular, topic-based meetings with the DOL Agencies.</p> <p>OCFO will brief DOL's Labor Management Relations (LMR) to gain its buy-in on the first phase of the modernization effort.</p> | 25 | Moderate |

| Risk ID | Risk Description | Mitigation Strategy (if applicable) | Risk Rating as of 10/1 | Risk Tolerance |
|---------------------|--|---|------------------------|-----------------|
| OCFO-Risk-02 | <p>If contract renegotiation causes a delay in the Oracle 12.2 upgrade, then the dates that DOL may not be able to comply with upcoming regulatory changes such as implementing G-Invoicing. The upgrade for NCFMS is vital for DOL to meet regulatory mandates without software customization, as well as to maintain vendor support for the Oracle software. If Operations and Maintenance (O&M) priorities for reports and systems changes are not effectively managed, then the upgrade completion time and cost could increase.</p> <p>Additionally, if Oracle does not provide a System of Award Management (SAM)/Unique Entity Identifier (UEI) patch that NCFMS can apply, then complying with this regulatory change could impact 12.2 upgrade activities. There could also be an adverse impact to cost and schedule if NCFMS regulatory changes are required in Oracle 12.1.3 while the 12.2 upgrade is in the final stages of the development phase.</p> | <p>The upgrade must be complete by October 1, 2022. OCFO has established an implementation date which allows for up to 6 months of delay. OCFO is working closely with the Office of Senior Procurement Executive (OSPE) to address all contract issues impacting the NCFMS Upgrade. The NCFMS Configuration Control Board (CCB) will escalate change requests that impact the upgrade to management for decision. OCFO plans to implement this patch with the 12.2 upgrade. If this is not possible then DOL will need to perform unplanned development for the 12.1.3 version. OCFO participates in the government-wide working groups sponsored by Treasury's Financial Innovation and Transformation (FIT) that promulgate regulatory changes (e.g., CARES Act changes). DOL will continue to work with Treasury and other government partners to manage this risk.</p> | 49 | Very Low |

Theme 2: Integrate risk-based decision-making to enhance the Department’s operations

Strategy 2.1: Enterprise Risk Management

Activities:

Enterprise Risk Management (ERM) provides an enterprise-wide, strategically-aligned portfolio view of organizational challenges and opportunities to more effectively prioritize and manage risks to mission delivery. The ERM initiative provides senior leaders with an integrated, enterprise-wide view of risk, risk tolerances, and risk mitigation efforts to increase transparency and collaboration, reduce costs, and to more effectively manage risks to the DOL mission. OCFO collaborates closely with OASAM’s Departmental Budget Center and Performance Management Center to integrate ERM into agency operations planning, performance management, and budget processes to make strategic, risk-based decisions to make the Department more resilient, effective, and efficient. Involving risk-based decision-making in the strategic planning, organizational performance management, and budget processes enables the Department to better allocate scarce resources to address the highest priority risks, enhance performance, drive efficiencies, and promote cost savings.

- Convene the Enterprise Risk Management Council (ERMC)** – OCFO, in coordination with OASAM, collaborates with agencies and the ERMC to continually mature the Department’s ERM program. Annually, the ERMC will direct each component agency to identify and assess major risks to achieving their mission and goals. Each of these risks will be rated, a tolerance determined, and mitigation strategies developed and documented to inform senior leadership. This approach aides the strategic review and planning, performance management, and budget processes.

Strategic Portfolio: Performance

| Measure ID | Measure Name | FY 2022 Annual Target | FY 2022 Q1 Target | FY 2022 Q2 Target | FY 2022 Q3 Target | FY 2022 Q4 Target |
|------------|--|-----------------------|-------------------|-------------------|-------------------|-------------------|
| 2.1.1 | Percent of agencies that find that ERM practices better inform strategic and operational decision-making | 60% | N/A | N/A | N/A | N/A |

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date |
|--------------|---|--------------------|
| 2.1 | In conjunction with OASAM, coordinate updates of the Department’s Risk Profile. | 2022-09-30 |

Theme 3: OCFO as a Model Workplace

OCFO recognizes that people are our most valuable resource and the success of our organization relies on the engagement and the performance of our employees. We are committed to taking meaningful steps towards recruiting, hiring, and developing a diverse workforce; establishing and maintaining a welcoming, inclusive, and equitable work environment for all; showing no tolerance for any form of discrimination and/or harassment; and addressing the concerns and perceptions of workplace matters identified by OCFO employees.

Strategy 3.1: Engaging Employees in Building a Modernized Workforce

Activities:

- **Establish Consistent Communication** – OCFO will review, establish, and maintain consistent and good communication with its employees. OCFO will hold two all-hands staff meetings in FY 2022. Onboarding for new employees will include mentoring and virtual outreach to ensure new hires are up-to-date on all relevant work. **Milestone 4.1.1 OCFO management will host two all-hands staff meetings.**
- **Career Development Coaching** – Staff are encouraged to participate in group and individual coaching sessions. Additionally, DiSC Profile Assessments are available to all OCFO employees. The DiSC model provides a common language that people can use to better understand themselves and adapt their behaviors with others – within a work team or leadership position.
- **External Training** – Staff are encouraged to take at least two external trainings a year (not including mandatory training) and to identify and request training in areas of interest related to work and to improve skills.
- **Engage the Workforce Modernization Working Group Executive Steering Committee** – The government-wide Chief Financial Officers Council Group is focused on building a modern workforce for the financial management community. OCFO will be an active participant in the group that is engaged around following strategies: Supporting the Current Workforce; Recruiting the Future Workforce; Leveraging Data as a Strategic Asset; Adapting to Technology; Succession Planning; Building Partnerships; and Facilitating Culture Change. OCFO will look to implement any best practices/lessons learned from the working group.

Strategic Portfolio: Performance

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date |
|--------------|--|--------------------|
| 3.1.1 | OCFO management will host two all staff meetings | September 30, 2022 |

Strategy 3.2: Developing a Diverse and Inclusion-Focused Organization

OCFO is committed to creating a culture where every employee feels comfortable and respected at work. Creating this community of inclusion and acceptance often starts with education. OCFO will build a diverse and inclusion-focused organization by the following activities.

Activities:

- **Training Managers to Advance Equity** – OCFO will require that managers and supervisors complete two LearningLink based courses focused on skill-building, communications, establishing, fostering,

and improving relationships among employees of diverse backgrounds. This activity will be tracked in milestone **OCFO 4.2.1** below.

- **Training Employees to advance inclusion** – OCFO will require training courses focused on building an inclusive workplace that will teach employees how to be mindful of others in the workplace and speak up against injustice. This activity will be tracked in milestone **OCFO 4.2.2** below.

Strategic Portfolio: Performance

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date |
|--------------|--|--------------------|
| 3.2.1 | OCFO management complete learning and development training | September 30, 2022 |
| 3.2.2 | OCFO employees complete inclusion training | September 30, 2022 |

Operational Portfolio: HR, IT, and Procurement

Human Resources

| Item or Issue | Description | Strategy (short name) | Agency POC |
|---------------|---|-----------------------|----------------|
| Hiring | OCFO will continue to backfill positions. | Equity | Marella Turner |

Information Technology

| Systems, Initiatives, or Investments | Description | Strategy (short name) | Agency POC |
|---|--|-----------------------|---------------------|
| NCFMS O&M – NCFMS | O&M for NCFMS | Systems | Andrew Allen |
| NCFMS Oracle Upgrade – NCFMS | Upgrade NCFMS to Oracle version 12.2 | Systems | Andrew Allen |
| Integration with DOL Identity management– NCFMS | Allow NCFMS users to authenticate to NCFMS with DOL PIV card or network login credentials. | Systems | Robert Springfield |
| NCFMS PMO Support | The Department of Labor (DOL) Office of Chief Financial Officer (OCFO) requires the New Core Financial Management System (NCFMS) Program Management Office (PMO) support services. This support consists of planning, execution, and management oversight related to the implementation of NCFMS including architecture enterprise and special projects as assigned. | Systems | Andrew Allen |
| G-Invoicing Support Services | Support services for G-Invoicing implementation. | Systems | Sharnell Montgomery |
| eTravel | OCFO contribution to GSA eTravel system | Systems | Shelia Alexander |
| NextGen | Planning for NCFMS' successor system using Treasury's Quality Service Management Office (QSMO Solution). | Systems | Andrew Allen |

Procurement

| Procurement Item | Description | Strategy (short name) | Agency POC |
|-----------------------------------|--|-----------------------|--------------------|
| HR Specialist Task Order | This effort provides Human Resources support for the Office of the Chief Financial Officer (OCFO) | Equity | Marella Turner |
| Employee Development and Coaching | This effort provides support services to facilitate employee coaching and development. | Equity | Marella Turner |
| Financial Statement Preparation | This effort provides contractor financial statement preparation support services under the current Financial Services BPA. | Stewardship | Jennifer Maurer |
| Budget Execution Services | This effort provides contractor budget execution support services under the current Financial Services BPA. | Stewardship | Janice Blake-Green |

Appendix A – Performance Measures and Milestones (Complete List)

| Measure ID | FY 2022 Agency Management Plan Measures | FY 2022 Q1 Target | FY 2022 Q2 Target | FY 2022 Q3 Target | FY 2022 Q4 Target | FY 2022 Target |
|------------|---|-------------------|-------------------|-------------------|-------------------|----------------|
| 1.1.1 | Number of significant control deficiencies eliminated. | N/A | N/A | N/A | N/A | N/A |
| 1.1.2 | Number of material weaknesses eliminated. | N/A | N/A | N/A | N/A | N/A |
| 1.1.3 | Percent of AGENCY quarterly certifications for all required Agencies each quarter, indicating Agency ownership of internal controls and financial management. | N/A | N/A | N/A | N/A | 100% |
| 1.1.4 | Percent of Corrective Action Plan (CAP) status updates submitted timely to OCFO. | N/A | N/A | N/A | N/A | 100% |
| 1.1.5 | Percentage of AGENCY' obligation (UDO & DO) including complete and adequate documentation to support obligation total and current status. | N/A | N/A | N/A | N/A | 100% |
| 1.1.6 | Percentage of payments made without incurring prompt payment interest. | N/A | N/A | N/A | N/A | 95.00% |
| 2.1.1 | Percent of agencies that find that ERM practices better inform strategic and operational decision-making | N/A | N/A | N/A | N/A | 60% |

| Milestone ID | FY 2020 QOPR Milestones | Due Date |
|---------------------|--|-----------------|
| 1.1 | Publish FY21Agency Financial Report with audit opinion. | 2021-11-15 |
| 1.2 | OCFO will work with agencies to eliminate any Material Weakness and/or Significant Control Deficiencies identified in the FY 2021 audit. | 2022-09-30 |
| 1.3 | OCFO will conduct of series of financial management trainings for the Department | 2022-09-30 |
| 1.4 | Implement PIIA Review procedures to ensure regular improper payment Program Inventory & Questionnaire of all DOL programs, and Risk Assessments on a rotating basis. | 2022-09-30 |
| 1.2.1 | Complete NCFMS Upgrade Project Activities for Oracle 12.2. | 2022-04-30 |
| 1.2.2 | Complete Quality Assurance (QA) and User Acceptance Testing (UAT) for G-Invoicing | 2022-06-30 |
| 1.2.3 | Complete Production Account and Production User enrollment for G-Invoicing | 2022-09-30 |
| 2.1 | In conjunction with OASAM, coordinate update of the Department's Risk Profile. | 2022-09-30 |
| 4.1.1 | OCFO management will host two all staff meetings | 2022-09-30 |
| 4.2.1 | OCFO management complete learning and development training | 2022-09-30 |
| 4.2.2 | OCFO employees complete inclusion training | 2022-09-30 |

NOTE: QOPR milestones listed above represent a subset of all Operating Plan milestones.

United States Department of Labor

Office of the Chief Financial Officer FY 2023 Agency Management Plan

Fiscal Year 2023 Agency Management Plan

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Agency Introduction

OCFO is responsible for the financial leadership of the Department and upholding strong financial management and accountability. OCFO delivers timely, accurate, and reliable financial information to decision makers through efficient and effective financial systems and business processes, fosters effective stewardship of public funds, and safeguards fiscal integrity through effective internal controls.

OCFO ensures the Department's compliance with federal financial integrity legislation, including the Chief Financial Officers Act; provides financial management leadership, direction, and guidance to the Office of the Secretary of Labor and all Department of Labor (DOL) agencies; and manages the Department's financial management system - New Core Financial Management System (NCFMS). Additionally, OCFO leads the Department's efforts on the annual independent financial audit and to examine, identify, and implement administrative cost reduction initiatives and improve efficiencies across DOL. These efforts enable the Department to ultimately meet and support the Administration's goals, and to carry out the Secretary's vision of protecting workers morning, noon, and night by unleashing full power and ensuring and centering equity.

| Theme Number | Theme Name | Strategy | Strategy Short Name |
|---------------------|---|--|----------------------------|
| 1 | Promote fiscal integrity and the effective and efficient use of resources through innovation | Demonstrate Financial Stewardship | Financial 1 |
| 1 | Promote fiscal integrity and the effective and efficient use of resources through innovation | Enhance DOL Financial Performance, Operations, and Systems | Financial 1 |
| 2 | Integrate risk-based decision-making to enhance the Department's operations | Enterprise Risk Management | Risk |
| 3 | OCFO as a Model Workplace | Engaging Employees in Building a Modernized Workforce | Engagement |
| 3 | OCFO as a Model Workplace | Developing a Diversity, Equity, and Inclusion-Focused Organization | Diversity |
| 4 | Data as a Strategic Asset | Utilizing Financial Data | Data |

FY 2023 Budgetary Resources

| Budget Activity: | Budget Authority (whole dollars) | FTE |
|------------------|----------------------------------|-----|
| S&E | \$5,681,000 | 18 |
| WCF | \$48,279,587 | 75 |

Theme 1: Promote fiscal integrity and the effective and efficient use of resources through innovation

Strategy 1.1: Demonstrate Financial Stewardship

In FY23, OCFO will continue to maintain the highest standards of fiscal responsibility by providing DOL services which enhance financial management, including preparation of financial statements, timely resolution of audit issues, processing and analysis of centralized accounting transactions, and providing agency-specific accounting services.

Activities:

- **Publish the FY 2022 Agency Financial Report (AFR)** – The concept of a transparent government continues to evolve and expand as Congress and the public demand efficient spending and accountability. As such, the Department, led by OCFO, produces the AFR which presents the Department’s financial statements, which complies with necessary accounting standards and law. Additionally, the annual AFR provides fiscal data and summary performance results that assesses DOL’s accomplishments each fiscal year. OCFO will work with auditors to provide them with all documentation in a timely manner. **(M.1.1)**
- **Track Corrective Actions and Controls** – OCFO provides guidance to program management on the design and implementation of strong internal controls over all financial resources in DOL. In FY 2023, OCFO will continue to work with agencies to monitor corrective actions and ensure that agencies have designed, implemented necessary controls for their financial management work. **(M.1.2)**
- **Monitor Agency Expenditures** – OCFO works with agencies to reduce the amount of their cancelled appropriations. Once cancelled, these funds are no longer available for obligation or expenditure and are returned to the U.S. Department of Treasury. OCFO will meet quarterly with agencies to discuss steps to reduce the amount of its cancelled appropriations and improve its overall budget execution. These meetings, along with other OCFO work, like the Tri-Annual Obligation Certification¹, will give agencies a high-level overview of the status of its appropriations to facilitate appropriate budget and procurement actions prior to the expiration of those funds. **(M.1.1.5 and M.1.1.7)**
- **Use of Resources** – Recently, the Treasury Bureau of the Fiscal Service has released a playbook to help government agencies automate and digitize their business processes. Over the coming fiscal year, OCFO will explore ways to streamline financial processes through the strategic adoption of technology. Further, OCFO will continue to develop innovative dashboards for financial and travel data to help Department management make sound, data-driven decisions. **(M.1.3)**
- **Provide Technical Assistance and Guidance** – Financial operations can improve when finance personnel have the appropriate skillset and training needed to be successful in their position. As such, OCFO will provide a series of trainings to the Department in FY 2023 that will enhance DOL’s staff knowledge of federal financial management. **(M.1.3)**
- **Program Inventory and Payment Integrity Risk Assessments** – The Department is required by the Payment Integrity Information Act of 2019 (PIIA) to review all programs and activities, identify those that are susceptible to significant improper payments (IP), and report IP rates for

¹ <https://labornet.dol.gov/workplaceresources/financialproperty/procurement/dcao/Obligation-Certification/>.

those programs deemed susceptible as required by Government-wide guidance. To minimize administrative burden across DOL and implement effective risk mitigation, OCFO’s Payment Integrity Team conducts this project to identify all programs annually, to risk assess all identified DOL programs on a three-year cycle, and to publish all required reporting. **(M.1.4)**

- **Customer Service** – OCFO will continue to collect and use feedback from client agencies to improve administrative services. **(M.1.3 and M.2.1.1)**
- **Strengthen Enforcement Debt Management** – OCFO will work in collaboration with the enforcement agencies that collect debt to identify best practices and hold bad actors accountable. **(M.1.5)**

Below are measures and milestones that OCFO will use to track financial performance.

Strategic Portfolio: Performance and Risks

Performance Measures

| Measure ID | Measure Name | FY 2023 Annual Target | FY 2023 Q1 Target | FY 2023 Q2 Target | FY 2023 Q3 Target | FY 2023 Q4 Target | Applicable Categories <small>(Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring)</small> |
|------------|---|-----------------------|-------------------|-------------------|-------------------|-------------------|--|
| 1.1.1 | Number of significant control deficiencies. | 0 | N/A | N/A | N/A | N/A | Agency Specific |
| 1.1.2 | Number of material weaknesses. | 0 | N/A | N/A | N/A | N/A | Agency Specific |
| 1.1.3 | Percent of AGENCY quarterly certifications for all required Agencies each quarter, indicating Agency ownership of internal controls and financial management. | 100% | 100% | 100% | 100% | 100% | Agency Specific |
| 1.1.4 | Percent of allotments reconciled to general ledger and processed in NCFMS within 3 business days of receipt of allotment. | 95% | 96% | 95% | 95% | 95% | Agency Specific |
| 1.1.5 | Percent of discretionary appropriations returned to Treasury. | N/A | N/A | N/A | N/A | 1.80% | Agency Specific |
| 1.1.6 | Percentage of payments made without incurring prompt payment interest. | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | Agency Specific |

| Measure ID | Measure Name | FY 2023 Annual Target | FY 2023 Q1 Target | FY 2023 Q2 Target | FY 2023 Q3 Target | FY 2023 Q4 Target | Applicable Categories (Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring) |
|------------|--|-----------------------|-------------------|-------------------|-------------------|-------------------|---|
| 1.1.7 | Percentage of AGENCY obligation (UDO & DO) including complete and adequate documentation to support obligation total and current status. | 100% | 100% | 100% | 100% | 100% | Agency Specific |

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date | Applicable Categories (Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring) |
|--------------|--|--------------------|---|
| 1.1 | Publish FY 2022 Agency Financial Report with audit opinion. | 2022-11-15 | Agency Specific |
| 1.2 | OCFO will work with agencies to eliminate any Material Weakness and/or Significant Control Deficiencies identified in the FY 2022 audit. | 2023-09-30 | Agency Specific |
| 1.3 | OCFO will conduct of series of financial management trainings for the Department. | 2023-09-30 | Agency Specific |
| 1.4 | Implement PIIA Review procedures to ensure regular improper payment Program Inventory & Questionnaire of all DOL programs, and Risk Assessments on a rotating basis. | 2023-09-30 | Agency Specific |
| 1.5 | OCFO will convene of series of debt management related meetings for enforcement agencies. | 2023-09-30 | Agency Specific |

| Risk ID | Risk Description | Mitigation Strategy (if applicable) | Risk Rating as of 10/1 | Risk Tolerance |
|--------------|---|--|------------------------|----------------|
| OCFO-Risk-01 | <p>During the FY 2021 Financial Statement Audit, the independent auditors (KPMG) provided a Qualified Opinion on the Consolidated Financial Statements and identified a material weakness related to “Improvements Needed in Controls over Financial Reporting Related to Unemployment TrustFund Balances and Activity.” DOL included obligations of \$47.3 billion related to unemployment insurance programs enacted during the COVID-19 pandemic in the new obligations and upward adjustments caption in the combined statement of budgetary resources for the year ended September 30, 2021. The auditors were unable to obtain sufficient appropriate audit evidence about the methodology used by ETA-OUI and certain underlying assumptions used to estimate the balances. Consequently, the auditors were unable to determine whether any adjustments to these amounts were necessary. If OCFO does not provide sufficient support to ETA-OUI in developing a more accurate and auditable obligation amount, and possible readjustment of prior year financial statements, then the likelihood of another Qualified Opinion remains.</p> | <p>OCFO is working closely with the Office of Unemployment Insurance in ETA to reassess the estimation methodology used to accurately obligate funds related to the Unemployment Insurance programs enacted during the COVID-19 pandemic. This includes working closely with, and monitoring, State Workforce Agency activity and drawdowns, and predicting the amount of backlog the States have in unpaid benefits. OCFO is working with several state's fiscal leadership to get a better understanding of the accounting process and factors that are used to formulate similar estimates at the state level. OCFO's desired outcome would be to use this information to assist ETA-OUI with improving their estimate. Using these real data points will allow DOL to compare the current methodology's outputs and assumptions to those of the states to better support the reasonableness of the estimation methodology moving forward. Lastly, OCFO is keeping the OIG and Independent Auditor abreast of progress and potential adjustments to any estimation methodologies.</p> | 63 | Very Low |

Strategy 1.2: Enhance DOL Financial Performance, Operations, and Systems

During FY 2023, OCFO will continue efforts to reduce burdens and achieve long-term cost-efficiency, accuracy, and utility. OCFO will work to further improve operations and enable sustainable accountability by analyzing the processes and tools associated with financial and accounting operations.

Activities:

- Ensure the Department has a Strong Financial System** – A key driver to fiscal integrity is a reliable financial system. Further, OCFO will continue participating in Treasury’s FM QSMO Marketplace initiative for OMB Memorandum M-19-16 compliant systems and services that will drive innovation, compliance with federal policies, standardization, automation, and cost reduction by utilizing appropriate shared services. **(M.1.2.1)**

- **Execute Transition of NCFMS IAAs (Inter-Agency Agreements) to G-Invoicing** – In FY22, OCFO implemented G-Invoicing & Working Capital Fund (WCF) to align with Oracle’s solution for Treasury’s G-Invoicing mandate. In FY23, OCFO will ensure transition of NCFMS IAAs to G-Invoicing to comply with Treasury’s Mandate for New and In-Flight Orders. **(M.1.2.1)**
- **Enhance NCFMS Reporting Capabilities** – In FY22, OCFO implemented advanced and robust reporting capabilities using Business Intelligence (BI) based Oracle Analytics Server (OAS) to replace the deprecated and ADA Section 508 non-compliant legacy Informatica and Jaspersoft reporting tools. In FY23, OCFO will transition legacy reports to OAS and decommission the legacy tools. **(M.1.2.3)**

Strategic Portfolio: Performance and Risks

Performance Measures

| Measure ID | Measure Name | FY 2023 Annual Target | FY 2023 Q1 Target | FY 2023 Q2 Target | FY 2023 Q3 Target | FY 2023 Q4 Target | Applicable Categories (Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring) |
|------------|--|-----------------------|-------------------|-------------------|-------------------|-------------------|---|
| 1.2.1 | The financial system availability is at or above the 98% target timeframe. | 98% | 98% | 98% | 98% | 98% | Agency Specific |

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date | Applicable Categories (Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring) |
|--------------|---|--------------------|---|
| 1.2.1 | Meet Treasury’s Mandate for New Orders in G-Invoicing | Dec 19, 2022 | Agency Specific |
| 1.2.2 | Migrate Informatica Reports to OAS and Decommission Informatica | Dec 19, 2022 | Agency Specific |
| 1.2.3 | Migrate Jaspersoft Reports to OAS and Decommission Jaspersoft | June 20, 2023 | Agency Specific |
| 1.2.4 | Meet Treasury’s Mandate for In-flight Orders in G-Invoicing | September 30, 2023 | Agency Specific |

Enterprise Risk Management

| Risk ID | Risk Description | Mitigation Strategy (if applicable) | Risk Rating as of 10/1 | Risk Tolerance |
|--------------|---|---|------------------------|----------------|
| OCFO-Risk-02 | <p>Implementing G Invoicing: If Oracle is late on the deployment of the software enhancements or the anticipated new functionality is not delivered, then DOL may not meet the Treasury mandates and be required to customize the software to meet the Treasury's requirements. If DOL does not have consistent stakeholder engagement and buy-in, then DOL may experience delays in G-Invoicing implementation and adoption.</p> | <p>OCFO has developed a project plan that includes timeframes and roles and responsibilities. OCFO attends two monthly meetings with Oracle and Treasury. Treasury's Federal Review Board (FRB) meets weekly to discuss Oracle's and DOL's progress on implementing and integrating G-Invoicing. OCFO regularly review Oracle's software enhancements and development plans and share concerns either directly with Oracle or with the Treasury.</p> <p>(1) There is an Executive Decision Board (EDB) with a charter that communicates the high-level purpose and objectives of the project, provides a governance model for stakeholder engagement and change management, establishes a Program Management Office within OCFO to lead the project, and authorizes the OCFO Project Manager to perform the activities needed to accomplish project objectives.</p> <p>(2) OCFO has regular, topic-based meetings with the DOL Agencies.</p> <p>OCFO will brief DOL's Labor Management Relations (LMR) to gain its buy-in on the first phase of the modernization effort.</p> | 25 | Moderate |

Theme 2: Integrate risk-based decision-making to enhance the Department’s operations

Strategy 2.1: Enterprise Risk Management

Enterprise Risk Management (ERM) provides an enterprise-wide, strategically-aligned portfolio view of organizational challenges and opportunities to more effectively prioritize and manage risks to mission delivery. The ERM initiative provides senior leaders with an integrated, enterprise-wide view of risk, risk tolerances, and risk mitigation efforts to increase transparency and collaboration, reduce costs, and to more effectively manage risks to the DOL mission. OCFO collaborates closely with OASAM’s Departmental Budget Center and Performance Management Center to integrate ERM into agency operations planning, performance management, and budget processes to make strategic, risk-based decisions to make the Department more resilient, effective, and efficient. Involving risk-based decision-making in the strategic planning, organizational performance management, and budget processes enables the Department to better allocate scarce resources to address the highest priority risks, enhance performance, drive efficiencies, and promote cost savings.

Activities:

- **Convene the Enterprise Risk Management Council (ERMC)** – OCFO, in coordination with OASAM, collaborates with agencies and the ERMC to continually mature the Department’s ERM program. Annually, the ERMC will direct each component agency to identify and assess major risks to achieving their mission and goals. Each of these risks will be rated, a tolerance determined, and mitigation strategies developed and documented to inform senior leadership. This approach aides the strategic review and planning, performance management, and budget processes. **(M.2.1.1)**
- **Inaction Risks** – OCFO will request that agencies, in FY 2023, add risks that determine the risk of inaction as a means to complement current risks which largely address the risk of taking a certain action. **(M.2.1)**
 - a. Consider risk of not being bold; risk of not being able to accomplish initiatives the Department has set out to do.
 - b. Consider risk of not delivering the “basics” due to being cautious.
- **Advancing DEIA** –OCFO will work together with OASAM to ensure risks related to internal DEIA efforts are accurately reflected in the DOL Risk Profile, namely that there is a risk of not making sufficient progress in this area or not institutionalizing it for long-term success. **(M.2.2)**

Strategic Portfolio: Performance

| Measure ID | Measure Name | FY 2023 Annual Target | FY 2023Q1 Target | FY 2023 Q2 Target | FY 2023 Q3 Target | FY 2023 Q4 Target | Applicable Categories <small>(Options: Equity - All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring)</small> |
|------------|--|-----------------------|------------------|-------------------|-------------------|-------------------|---|
| 2.1.1 | Percent of agencies that find that ERM practices better inform strategic and operational decision-making | Baseline | N/A | N/A | N/A | N/A | Agency Specific |

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date | Applicable Categories (Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring) |
|--------------|---|--------------------|---|
| 2.1 | In conjunction with OASAM, coordinate updates of the Department’s Risk Profile. | 2023-09-30 | Agency Specific |
| 2.2 | Work with OASAM to address DEIA risk | 2023-09-30 | DEIA Plan; Equity-ALL |
| 2.3 | Work with DOL agencies to identify inaction risks | 2023-09-30 | DEIA Plan; Equity-ALL |

Theme 3: OCFO as a Model Workplace

OCFO recognizes that people are our most valuable resource and the success of our organization relies on the engagement and the performance of our employees. We are committed to taking meaningful steps towards recruiting, hiring, and developing a diverse workforce; establishing and maintaining a welcoming, inclusive, and equitable work environment for all; showing no tolerance for any form of discrimination and/or harassment; and addressing the concerns and perceptions of workplace matters identified by OCFO employees.

Strategy 3.1: Engaging Employees in Building a Modernized Workforce

Activities:

- **Establish Consistent Communication** – OCFO will review, establish, and maintain consistent and good communication with its employees. OCFO will hold two all-hands staff meetings in FY 2023. Onboarding for new employees will include mentoring and virtual outreach to ensure new hires are up-to-date on all relevant work. **(M.3.1.1)**
- **Career Development Coaching** – Staff are encouraged to participate in group and individual coaching sessions. Additionally, DiSC Profile Assessments are available to all OCFO employees. The DiSC model provides a common language that people can use to better understand themselves and adapt their behaviors with others – within a work team or leadership position. **(M.3.4.1)**
- **External Training** – Staff are encouraged to take at least two external trainings a year (not including mandatory training) and to identify and request training in areas of interest related to work and to improve skills. **(M.3.4.1)**
- **Engage the Workforce Modernization Working Group Executive Steering Committee** – The government-wide Chief Financial Officers Council Group is focused on building a modern workforce for the financial management community. OCFO will be an active participant in the group that is engaged around following strategies: Supporting the Current Workforce; Recruiting the Future Workforce; Leveraging Data as a Strategic Asset; Adapting to Technology; Succession Planning; Building Partnerships; and Facilitating Culture Change. OCFO will look to implement any best practices/lessons learned from the working group. **(M.3.4.1)**

Strategic Portfolio: Performance

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date | Applicable Categories (Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring) |
|--------------|--|--------------------|---|
| 3.1.1 | OCFO management will host two all staff meetings | September 30, 2023 | Agency Specific |

Strategy 3.2: Developing a Diverse and Inclusion-Focused Organization

OCFO is committed to creating a culture where every employee feels comfortable and respected at work. Creating this community of inclusion and acceptance often starts with education. OCFO will build a diverse and inclusion-focused organization by the following activities.

Activities:

- **Training Managers to Advance Equity in hiring** – OCFO will require that managers and supervisors complete two LearningLink based courses focused on skill-building, communications, establishing, fostering, and improving relationships among employees of diverse backgrounds. This activity will be tracked in milestone. **(M.3.4.1)**
- **Training Employees to advance inclusion** – OCFO will require training courses focused on building an inclusive workplace that will teach employees how to be mindful of others in the workplace and speak up against injustice. This activity will be tracked in milestone. **(M.3.4.2)**
- **Language access** - OCFO will review position descriptions pursuant to the DEIA initiative to identify whether bilingual requirements for outreach to and engagement with underserved communities and vulnerable workers need to be expanded in position descriptions, in collaboration with OHR. Additionally, OCFO will identify support such as telephone or web-based language lines or contract translation and interpretation services to be utilized. **(M.3.4.3)**

Strategy 3.3: Implement the activities in support of DOL’s Diversity, Equity, Inclusion and Accessibility (DEIA) Plan.

OCFO will implement the nine (9) activities that are required under the DEIA Plan:

- **Review of recruitment packages** - OCFO will review recruitment packages for new hires to ensure that inclusive language is incorporated and eliminate any unnecessary barriers. **(M.3.4.2)**
- **Increase outreach and recruitment** - OCFO will expand outreach and recruitment to underserved communities including, Historically Black Colleges and Universities (HBCUs), Asian American and Native American Pacific Islander-Serving Institutions (AANAPISIs), Tribal Colleges and Universities (TCUs), Hispanic Serving Institutions (HSIs), Federal agency disability-focused Employee Resource Groups, and the U.S. Department of Veteran Affairs Vocational Rehabilitation and Employment Program. **(M.3.4.2)**

- **Maximize use of Workforce Recruitment Program (WRP)** - OCFO will use of the WRP to assist in identifying qualified candidates for position vacancies and/or the use of Schedule A hiring authority prior to posting. **(M.3.4.2)**
- **Maintain network of Recruitment Champions** - OCFO, in collaboration with OHR, will maintain a network of recruitment champions to assist with diversity outreach and recruitment efforts such as hiring events, campus outreach, and other activities designed to increase awareness of DOL mission and job opportunities and promote the DOL brand as an Employer of Choice. **(M.3.4.2)**
- **Implement internships, fellowships, and apprenticeships** - OCFO will address paid internships, fellowships, and/or apprenticeships. OCFO will include, at a minimum, an activity to identify Pathways Programs hiring needs and utilize this program to recruit college students and recent graduates from underserved communities for vacant positions. **(M.3.4.2)**
- **Institutionalize DEIA in performance plans** - OCFO will include an activity to ensure FY 2023 Performance Management plans continue to include a performance element and/or standard that clearly delineates DOL's commitment to being a model employer and clarifies the roles and responsibilities of all managers and supervisors in advancing DEIA. **(M.3.4.2)**
- **Increase participation in leadership and career development training** - OCFO will include an activity to increase participation in (non-mandatory) leadership and career development programs. Specifically, OCFO will include an activity to identify and eliminate barriers that may curtail employees from underserved communities from participating in these programs. **(M.3.4.2)**
- **Ensure the use of inclusive language** - OCFO will include an activity to, under the guidance of CRC, begin reviewing handbooks, guidance materials, workplace internal policies, and other materials to use inclusive language and up-to-date terminology for all employees such as gender-neutral titles (e.g., spouse instead of husband or wife) or preferred identifiers (e.g., employees with disabilities instead of "handicapped persons"). This review will include removing gender-based pronouns and negative disability terms from policy documents, formal communications, Department-wide announcements, handbooks, and other materials to ensure they are neutral about sexual orientation and gender identity, and without reflecting gender stereotypes. This could be a multi-year activity, but OCFO will begin in FY 2023. **(M.3.4.2)**
- **Analyze Federal Employee Viewpoint Survey (FEVS) data** - OCFO will examine and analyze annual FEVS data to identify engagement and diversity-related response trends in order to act on employee feedback where feasible. **(M.3.4.2)**

Strategy 3.4: Incorporate an Annual Hiring Plan

OCFO is incorporating its Annual Hiring Plan into this AMP by reference. The plan will be linked to the appropriate OCFO employees' performance standards.

Strategic Portfolio: Performance

Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date | Applicable Categories (Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring) |
|--------------|---|--------------------|---|
| 3.4.1 | OCFO employees complete learning and development training | September 30, 2023 | DEIA Plan |
| 3.4.2 | OCFO employee’s complete inclusion training | September 30, 2022 | DEIA Plan |
| 3.4.3 | Language access for staff resources | September 30, 2022 | DEIA Plan |

Strategy 3.5: Building a Future Work Environment

This framework includes activities that will make OCFO more equitable, fair, inclusive, efficient, and effective.

Activities:

- Increase participation in Mentoring@Labor and ContinuousLearning@Labor.
- Regularly assess workforce data to ensure telework eligibility and participation determinations are being made in accordance with agency policy and applicable law, fairly and equitably, and in a manner that effectively meets the agency's mission needs.
- Improve use of recognition programs and incentives to reward high performers.

Theme 4: Data as a Strategic Asset

Strategy 4.1: Build expertise, access, and use of data to develop evidence-based policy

The Office of the Chief Financial Officer (OCFO) recognize that financial data is an important strategic asset when it comes to planning for budget, program strategies, and staffing needs. To ensure adequate and effective data-driven decision making (DDDM), OCFO will explore possible best utilization of its financial data to better plan agency priorities in alignment with the Departmental priorities. For this effort to be effective, OCFO must identify pertinent systems containing financial data and ensure interoperability in terms of proper data mapping. The quality of the data and its consistent analyses and interpretation processes are paramount. The activities below highlight OCFO’s efforts to utilize its data as a strategic asset and promote cost-efficient data sharing and use by collaboratively working with both internal and external stakeholders.

Activities:

Data Governance

OCFO will develop a collaborative data governance framework for

- A consistent view of — and business glossary for — data (data dictionary), while allowing appropriate flexibility for the needs of pertinent stakeholders
- A plan that ensures data quality, accuracy, completeness, and consistency

- An advanced ability to understand the location of all data related to critical entities, making data assets discoverable, usable, and easier to connect with intended outcomes — in other words, ensuring “single version of the truth”
- A well-defined methodologies and best practices for data assets and data management that can be applied across the organization
- Easily accessible data that’s secure and compliant with federal policies and regulatory requirements.
Milestone ID: DATA-1a, DATA 1b.

Data Talent

- OCFO will work with Chief Financial Officers Council to upskilling talents via their new training platform. This activity supports Strategy 3.1: External Training and will be tracked in **Milestone ID: DATA-2**

Data Access

- OCFO will leverage our existing integrated database for financial data collected from multiple systems. This database will contain data from all the different systems and serve as a centralized financial data source. Having a centralized data source for all the financial data will help reduce the redundancy and duplication of data request, reducing the burden of reporting and more importantly, the data will be consistent across the different reports ensuring “single version of the truth” **Milestone ID: DATA-3**

Data Use

- OCFO will design, develop, and implement a dashboard illustrating trends and patterns in data that can support front line staff in more efficient and effective management of grants and programs. OCFO will utilize relevant state-of-the-art artificial intelligence (AI) and data analytics tools where possible. The dashboard(s) will provide useful metrics with the number of grants and their status, geographic locations of the grant recipients and their corresponding services, what percent have reached specific milestones in their lifecycle, and specific issues with grants that need to be addressed such as nearing an end of period of performance and closeout. This activity support and reinforce strategy 1.1: Demonstrate Financial Stewardship under Theme 1: Promote fiscal integrity and the effective and efficient use of resources through innovation. This activity will be tracked in **Milestone ID: DATA-4**

Potential Research Questions:

1. How does the length of grant closeout vary with grant elements?
2. How do grant elements vary with standard closeout practices?
3. How can predictive models be established to identify areas at risk and notify staff when action is needed?
4. How do other CFO Act agencies manage and monitor their financial processes?

Current/Potential Data Sources:

- Travel Data
- NCFMS Data
- E-Grant data
- PMS Data

- AMS data
- Other Manual data sources

Approach:

Since the general idea of the project would be to identify data from disparate sources at DOL and bring that data together to conduct new analysis from a more comprehensive viewpoint, the general workplan can be grouped into two broad phases:

Phase 1: Data identification, cleaning, and building datasets. OCFO has already identified a handful of data sources so different datasets will at different stages of Phase 1, however additional data sources may be identified during this phase as well. All identified data sources will need to be transferred to project team, subject to any restrictions placed on its use by the office providing the data. Each dataset shall be catalogued, including the development of codebooks, describing data structure(s), and identifying key variables for linking to other datasets, etc. Once individual datasets have been processed and catalogued, new integrated datasets can be built by linking smaller datasets together. Finally, write new codebook(s), describe structure of integrated datasets, describe units of possible analysis, etc.

Phase 2: Analysis. Within the analysis phase, there are two broad workstreams. The first is to develop a set of visualizations, tables, trends or other analysis that provides information OCFO would like to update regularly. For example, high level snapshots of financial trends to be updated at some fixed interval in time. This could be done through dash boards or regular data calls with updated analysis and analyses can be presented via visualizations, descriptive tables, or other standardized approaches to looking at the data. For this workstream, the computer code written to produce the visualizations, descriptive tables, etc. should stay with the relevant team in OCFO so they can reproduce these analysis as new data comes in.

Potential deliverables:

1. Integrated data sets, including code to reproduce datasets as more data becomes available
2. Code to run standardized trends, visualizations, and other analysis so high-level analysis can be updated regularly
3. Research report/brief examining relationship between financial characteristics and outcomes

Strategic Portfolio: Performance, Risk, and Learning for Theme 4 Data as a Strategic Asset

Theme 4: Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date | Applicable Categories <small>(Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring)</small> |
|--------------|---|--------------------|--|
| DATA-1a | Develop Data Governance Framework | 2023-09-30 | Agency Specific |
| DATA-1b | Develop data crosswalk | 2023-09-30 | Agency Specific |
| DATA- 2 | Provide adequate training for data users. | 2023-09-30 | Agency Specific |
| DATA-3 | Provide proof of concept on how centralize data source | 2023-09-30 | Agency Specific |
| DATA-4 | <ul style="list-style-type: none"> • Enhanced Financial Management Data Dashboard • Enhanced Grant Process Management Dashboard | 2023-09-30 | Agency Specific |

| | | | |
|--|---|--|--|
| | <ul style="list-style-type: none"> • Develop Budget Management Dashboard | | |
|--|---|--|--|

Appendix A – Performance Measures and Milestones (Complete List)

| Measure ID | FY 2022 Agency Management Plan Measures | FY 2023 Q1 Target | FY 2023 Q2 Target | FY 2023 Q3 Target | FY 2023 Q4 Target | FY 2023 Target |
|------------|---|-------------------|-------------------|-------------------|-------------------|----------------|
| 1.1.1 | Number of significant control deficiencies. | N/A | N/A | N/A | N/A | N/A |
| 1.1.2 | Number of material weaknesses. | N/A | N/A | N/A | N/A | N/A |
| 1.1.3 | Percent of AGENCY quarterly certifications for all required Agencies each quarter, indicating Agency ownership of internal controls and financial management. | N/A | N/A | N/A | N/A | 100% |
| 1.1.4 | Percent of allotments reconciled to general ledger and processed in NCFMS within 3 business days of receipt of allotment. | N/A | N/A | N/A | N/A | 95% |
| 1.1.5 | Percent of discretionary appropriations returned to Treasury. | N/A | N/A | N/A | N/A | 1.80% |
| 1.1.6 | Percentage of payments made without incurring prompt payment interest. | N/A | N/A | N/A | N/A | 95.00% |
| 1.1.7 | Percentage of AGENCY' obligation (UDO & DO) including complete and adequate documentation to support obligation total and current status. | N/A | N/A | N/A | N/A | 100% |
| 1.2.1 | The financial system availability is at or above the 98% target timeframe | 98% | 98% | 98% | 98% | 98% |

| Measure ID | FY 2022 Agency Management Plan Measures | FY 2023 Q1 Target | FY 2023 Q2 Target | FY 2023 Q3 Target | FY 2023 Q4 Target | FY 2023 Target |
|------------|--|-------------------|-------------------|-------------------|-------------------|----------------|
| 1.1.1 | Number of significant control deficiencies. | N/A | N/A | N/A | N/A | N/A |
| 2.1.1 | Percent of agencies that find that ERM practices better inform strategic and operational decision-making | N/A | N/A | N/A | N/A | 60% |

| Milestone ID | FY 2023QOPR Milestones | Due Date |
|--------------|--|------------|
| 1.1 | Publish FY22Agency Financial Report with audit opinion. | 2022-11-15 |
| 1.2 | OCFO will work with agencies to eliminate any Material Weakness and/or Significant Control Deficiencies identified in the FY 2022 audit. | 2023-09-30 |
| 1.3 | OCFO will conduct of series of financial management trainings for the Department | 2023-09-30 |
| 1.4 | Implement PIIA Review procedures to ensure regular improper payment Program Inventory & Questionnaire of all DOL programs, and Risk Assessments on a rotating basis. | 2023-09-30 |
| 1.5 | OCFO will convene of series of debt management related meetings for enforcement agencies. | 2023-09-30 |
| 1.2.1 | Meet Treasury's Mandate for New Orders in G-Invoicing | 2022-12-19 |
| 1.2.2 | Migrate Informatica Reports to OAS and Decommission Informatica | 2022-12-19 |
| 1.2.3 | Migrate Jaspersoft Reports to OAS and Decommission Jaspersoft. | 2023-06-30 |
| 1.2.4 | Meet Treasury's Mandate for In-flight Orders in G-Invoicing | 2023-09-30 |
| 2.1 | In conjunction with OASAM, coordinate update of the Department's Risk Profile. | 2023-09-30 |
| 2.2 | Work with OASAM to address DEIA risk | 2023-09-30 |
| 2.3 | Work with DOL agencies to identify inaction risks | 2023-09-30 |
| 3.1.1 | OCFO management will host two all staff meetings | 2023-09-30 |
| 3.4.1 | OCFO management complete learning and development training | 2023-09-30 |
| 3.4.2 | OCFO employee's complete inclusion training | 2023-09-30 |
| 3.4.3 | Language access for staff resources | 2023-09-30 |
| DATA-1a | Develop Data Governance Framework | 2023-09-30 |
| DATA-1b | Develop data crosswalk | 2023-09-30 |
| DATA- 2 | Provide adequate training for data users. | 2023-09-30 |
| DATA-3 | Provide proof of concept on how centralize data source | 2023-09-30 |
| DATA-4 | <ul style="list-style-type: none"> Enhanced Financial Management Data Dashboard Enhanced Grant Process Management Dashboard Develop Budget Management Dashboard | 2023-09-30 |

Appendix B – Equity Appendix

Theme 2: Integrate risk-based decision-making to enhance the Department’s operations

Strategy 2.1: Enterprise Risk Management

OCFO’s key role as vital contributor that positions the Department to advance equity efforts. Although OCFO’s role in advancing equity and other Administration and Department priority goals is indirect - OCFO remains a vital contributor, and absent OCFO’s support and efforts.

- **Inaction Risks** – OCFO will request that agencies, in FY 2023, add risks that determine the risk of inaction as a means to complement current risks which largely address the risk of taking a certain action. **(M.2.1.1)**
 - c. Consider risk of not being bold; risk of not being able to accomplish initiatives the Department has set out to do.
 - d. Consider risk of not delivering the “basics” due to being cautious.
- **Advancing DEIA** –OCFO will work together with OASAM to ensure risks related to internal DEIA efforts are accurately reflected in the DOL Risk Profile, namely that there is a risk of not making sufficient progress in this area or not institutionalizing it for long-term success. **(M.2.2)**

Equity Performance Measures

| Measure ID | Measure Name | FY 2021 Result | FY 2022 Annual Target | FY 2022 Q1 Target | FY 2022 Q2 Target | FY 2022 Q3 Target | FY 2022 Q4 Target | Applicable Category (Options: Equity -All, DEIA Plan) |
|------------|--|----------------|-----------------------|-------------------|-------------------|-------------------|-------------------|---|
| 2.1.1 | Percent of agencies that find that ERM practices better inform strategic and operational decision-making | Baseline | N/A | N/A | N/A | N/A | Agency Specific | Equity |

Equity Performance Milestones

| Milestone ID | Milestone Description | Milestone Due Date | Applicable Categories (Options: Equity -All, DEIA Plan, Customer Experience, Climate, Agency Specific, Hiring) |
|--------------|--------------------------------------|--------------------|--|
| 2.2 | Work with OASAM to address DEIA risk | 2023-09-30 | DEIA Plan; Equity-ALL |