

SECTION V

MULTI-DISCIPLINED FINANCIAL ANALYST

A. General

Army comptroller careerists of the future must be multi-functional, multi-dimensional, able to analyze situations and recommend solutions, and capable of serving skillfully and confidently as “honest brokers.” The Multi-Disciplined Financial Analyst Initiative is a primary focus in the Redesign of Army Financial Management. It embraces a career model architecture of multi-disciplined financial analysts and other, more specialized professionals, all accredited in a broad range of core competencies associated with financial stewardship, financial decision support, and leadership and organizational management.

The initiative encompasses master training plans to develop broad-based financial analysts as well as others in CP 11 education-specific occupations (e.g., GS-510, 511, 1515), from intern through senior executive. All CP 11 careerists will receive formal accreditation in a broad range of multi-disciplined core functions by measuring their credentials against core competencies defined in Army and DoD career documents and the Joint Financial Management Improvement Program. Accreditation determines if one meets minimum mandatory requirements established by the CP 11 career field. Upon accreditation of core competencies, one’s baseline professional development level is ascertained, and a careerist (guided by supervisor and mentor) can then design a planned series of career-growth events in the categories of formal education, training, professional development, and performance-enhancing job experience(s).

B. Core Competencies

The Multi-Disciplined Financial Analyst Initiative has at its core a series of competencies that identify knowledge, skills and abilities required of the multi-disciplined financial analyst. A competency is “a combination of knowledge, skills and abilities in a particular discipline which, when acquired, allows a person to perform a task or function at a specifically defined level of proficiency.” There are 17 core competencies, aligned in three groups (see Figure 8): Financial Stewardship, Financial Decision Support, and Leadership and Organizational Management. The three groups are “functionally associative,” refocusing conventional thinking away from traditional parochial subject areas and away from associated civil service job classifications.

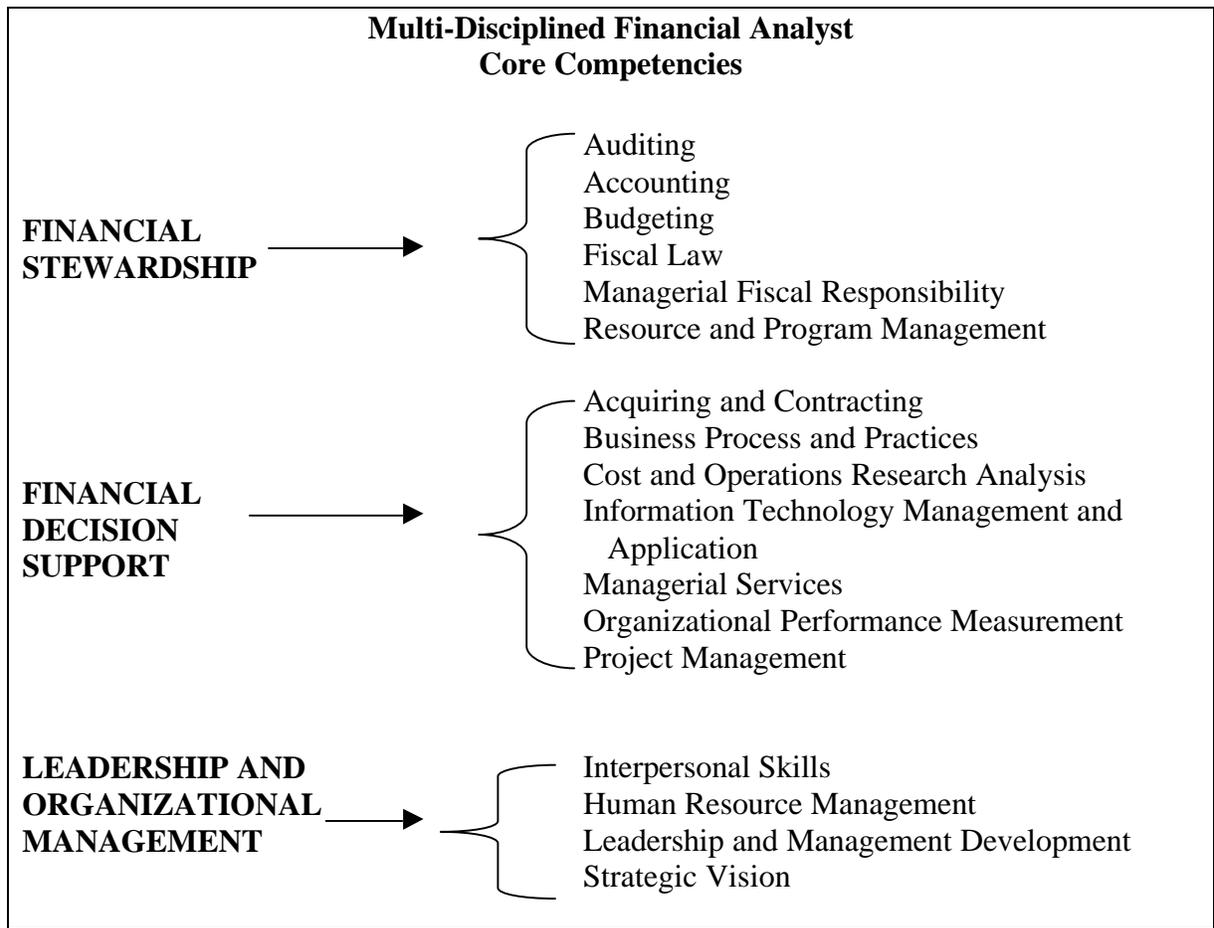


Figure 8

C. Career Path Components

Of the Multi-Disciplined Financial Analyst Initiative’s five components—Formal Education, Training, Professional Development, Performance Enhancing Job Experience(s), and Accreditation—the first four are interrelated elements of career growth. The fifth component, Accreditation, is a management tool to guide the professional development of Army financial management careerists.

1. **Formal Education.** Formal Education’s central role is to provide intellectual tools and habits for effective training, competent job performance, and professional growth. It includes more than the accretion of knowledge, the ability to think and the development of inquisitiveness; it is also value-laden and marks the growth of an empowered and entrepreneurial professional. Education is a catalyst that enables effective training. A recommended objective of the CP 11 Strategic Plan is that by 2010 all employees selected for GS-11 and higher positions will hold four-year undergraduate degrees; that by 2002 all employees selected for GS-14 and higher positions will hold four-year undergraduate degrees; and that by 2005 all employees selected for GS-15 and higher positions will hold graduate degrees.

2. Training. Training complements education and experience in career growth. Whereas education is usually longer-term and general in application, training tends to be shorter-term and focused on immediate and practical matters. Training's emphasis is on practical application: what to do and how to do it. Training focuses on acquiring limited, job-related skills to meet organizational goals. While education addresses a complex set of attitudes and values, training deals with skills and competencies. Sources of training include existing and new classroom courses delivered by governmental, contractual and other private-sector sources. A number of courses are also available through distance learning and computer-based training.

3. Professional Development. Professional Development is possible through several different competitive development programs centrally funded under CP 11 and Army-wide auspices. Developmental assignments allow careerists to gain on-the-job experience for up to a year or more in positions separate from their own permanent jobs. CP 11-wide competitive development programs include the Professional Resource Management Course (PRMC) at Syracuse University, the Professional Military Comptroller School (PMCS) at Maxwell AFB, the 14-month Army Comptrollership Program at Syracuse University, and long-term "training" (actually formal education) programs at other colleges and universities. Army-wide programs include the Sustaining Base Leadership and Management (SBLM) Program at the Army Management Staff College (AMSC), the Army Congressional Fellowship Program, the Defense Leadership and Management Program (DLAMP), and programs at Senior Service Colleges (SSC). Executive leadership programs include Organizational Leadership for Executives (OLE), Personnel Management for Executives (PME) I and II, Federal Executive Institute (FEI) courses, and Johns Hopkins/Syracuse University programs.

4. Experience. Experience is the concrete application of education and training to specific situations to accomplish organizational tasks. It validates training and enhances knowledge acquired. Experience is indispensable to career growth. Resting on a solid educational base, training, professional development and experience are inextricably linked. Throughout career progression, experience, which reinforces training and professional development and revalidates education, becomes more important to competency and career growth. Performance-enhancing job experiences are available through job exchange and interchange programs between the Army and the private sector (e.g., Training-With-Industry), between the Army and other federal government departments (e.g., Intergovernmental Personnel Act opportunities), between the Army and other DoD components, and within the Army, at all levels of command. Army performance-enhancing job experiences will be on a one-for-one basis, will last 90 days or longer, will be multi-functional and organizational in approach, will be developed using the Multi-Disciplined Financial Analyst Initiative established criteria, and will have objectives jointly developed by careerists and supervisors.

5. Accreditation. Accreditation's twofold purpose is (1) to formally recognize individuals' demonstrated performance and capabilities, and (2) to assure all professionals are qualified through education, experience and training and have demonstrated requisite leadership skills for current duties and those of future positions of greater responsibility and authority. Accreditation

is based on quality and quantity of training completed and on recognition of relevant professional job experience.

Multi-Disciplined Financial Analysts will complete required or recommended training courses to advance from each accreditation level to the next. Such structured requirements will ensure that all careerists acquire the same foundation of financial management functional training. Content, difficulty and complexity of training will be commensurate with the various accreditation levels. Core training will be broad enough to develop an analyst in many disciplines, yet “deep” enough to preserve the specialized nature of current functional disciplines in CP 11.

The Comptroller Accreditation Program has four levels, and progression from one level to the next will not be a specific requirement for particular positions or grades. Rather, the process will serve as a career program life-cycle guide for professional and personal development. For instance, careerists who reach Level IV are required to continue their professional development at the rate of 40 continuing professional education (CPE) units per year. Training requirements at all four levels will be documented on a Three Year Individual Development Plan (3yIDP), which all careerists must have. Each of these four accreditation levels takes three to five years to complete:

- **Level I** – Performs fundamental, basic and routine activities while gaining subject matter expertise. Generally, works in close relation with a team leader or supervisor.
- **Level II** – Functions independently and applies knowledge and experience to a variety of complex situations. Works with minimal guidance and direction from a team leader or supervisor.
- **Level III** - Serves as senior specialist/analyst, team leader or supervisor. A recognized expert with broad scope of responsibility and high visibility.
- **Level IV** - Has executive responsibility for installation, and directorate, and/or agency-level policy and implementation.

D. The 3-Year Individual Development Plan (3yIDP)

Professional development is a shared responsibility of careerists and their supervisors. Careerists take responsibility for creating career development plans and initiating actions that will carry out those plans and attain defined individual career goals. To optimize current and future careerist contributions, supervisors and managers must stay actively involved in developing, reviewing and maintaining careerists’ career plans. That includes periodically assessing each careerist’s knowledge, skills, abilities, and experience and sharing their assessments with them to guide development of careerists’ 3-Year Individual Development Plans (3yIDP). The purpose of the 3yIDP is to specify work assignments, professional development, education and training that help to reach goals of both a careerist and the Army.

The 3yIDP process emphasizes discussion and joint decisions by the careerist, the supervisor and the command or agency career program manager, and may also involve input from a careerist’s mentor. All four parties focus on the specific developmental experiences necessary to fulfill the mutual goals of individual career development and organizational enhancement over three-year increments. Each 3yIDP is uniquely tailored to the needs of the individual and the organization. For example, one careerist might identify extensive skill training, and another careerist might emphasize a more academic approach. There is no set pattern—the term “individual” is basic to the concept—especially as it applies to the careerist’s willingness and capacity to learn and grow. This life cycle of professional growth and continuous learning is built on the four levels of accreditation.

E. Accreditation Requirements

All Army financial management professionals—military and civilian—will participate in the Accreditation Program. Everyone in the career field, not only those designated as “Multi-Disciplined Financial Analysts,” must become broadened professionally. Those who enter or remain in the Accounting (510), Auditing (511) and Cost Analysis (Operations Research Analysis, 1515) series will maintain proficiency and currency in specific areas aligned with positive education requirements for their series. Their accreditation requirements differ from those for Multi-Disciplined Financial Analysts. Figure 9 arrays the Comptroller career field accreditation requirements. These are designed to complement, not duplicate, series-unique requirements or other certification requirements (such as Acquisition Corps) for financial management professionals.

Accreditation Matrix

FINANCIAL ANALYST/FA 45	ACCOUNTANT	AUDITOR	COST ANALYST	ACQUISITION CORPS
LEVEL I	LEVEL I	LEVEL I	LEVEL I	LEVEL I
Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 course in Financial Stewardship -- 1 course in Financial Decision Support -- 2 courses in Leadership and Organizational Management --2 Performance Enhancing Job Experiences	Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management --2 Performance Enhancing Job Experiences	Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 2 Mandatory Acquisition Courses -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences

*Mandatory for all CP 11 careerists

Figure 9

Accreditation Matrix

FINANCIAL ANALYST/FA 45	ACCOUNTANT	AUDITOR	COST ANALYST	ACQUISITION CORPS
LEVEL II	LEVEL II	LEVEL II	LEVEL II	LEVEL II
Bachelors Degree – Recommended Masters Degree (Enrolled in Program) Recommended Professional Certification (Working Towards) - Recommended -- 2 courses in Financial Stewardship -- 2 courses in Financial Decision Support -- 2 courses in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree – Recommended Masters Degree (Enrolled in Program) Recommended Professional Certification (Working Towards) - Recommended -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree – Recommended Masters Degree (Enrolled in Program) Recommended Professional Certification (Working Towards) - Recommended -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree – Recommended Masters Degree (Enrolled in Program) Recommended Professional Certification (Working Towards) - Recommended -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree – Recommended Masters Degree (Enrolled in Program) Recommended Professional Certification (Working Towards) - Recommended -- 2 Mandatory Acquisition Courses -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences
LEVEL III	LEVEL III	LEVEL III	LEVEL III	LEVEL III
Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 2 courses in Financial Stewardship -- 2 courses in Financial Decision Support -- 2 courses in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 2 Mandatory Acquisition Courses -- 1 course in Leadership & Organizational Management -- 2 Performance Enhancing Job Experiences
LEVEL IV	LEVEL IV	LEVEL IV	LEVEL IV	LEVEL IV
Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 1 course in Financial Stewardship -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience external to organization	Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification – Recommended -- 2 courses in Leadership & Organizational Management -- 1 Performance Enhancing Job Experience external to organization	Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 2 courses in Leadership & Organizational Management -- 1 Performance Enhancing Job Experience external to organization	Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience external to organization	Bachelors Degree – Recommended Masters Degree - Recommended Professional Certification - Recommended -- 2 mandatory courses in Acquisition Corps Leadership and Organizational Management -- 1 Performance Enhancing Job Experience external to organization

Figure 9 (Continued)

F. Multi-Disciplined Financial Analyst Career Developmental and Accreditation Model

An individual's career is shaped in part by personal preferences, timing and action on career path component opportunities in Formal Education, Training, Professional Development and Performance-Enhancing Job Experience. Figure 10 illustrates learning objectives of the 17 core competencies (in the three competency groups) and associates them with available training courses and sample performance-enhancing job experiences.

Career Developmental and Accreditation Model for Multi-Disciplined Financial Analyst

LEARNING OBJECTIVE BY CORE COMPETENCY (Annex A-1)	ASSOCIATED COURSES (Annex E, F)	PERFORMANCE ENHANCING JOB EXPERIENCE
FINANCIAL STEWARDSHIP CORE COMPETENCY GROUP		
Auditing - Government Audit Standards - Audit Types - Evidential Matters - Work Paper Design/Preparation - Elements of Audit Findings - Conducting Audit Surveys - Fraud Awareness and Reporting - Basic Investigation Techniques - Elements of Fraud - Computer Fraud - Review and Analysis	2, 3, 4, 15, 18, 21, 23, 23, 28, 33, 39, 40, 44, 74, 77, 79, 90, 116, 117	<ul style="list-style-type: none"> • Experience to expose careerist to general auditing concepts and procedures. • Experience to expose careerist to specific auditing practices as identified in “Learning Objectives” portion.
Accounting - General Accounting - Working Capital Fund Accounting	6, 27, 29, 37, 38, 39, 61, 62, 63, 67, 69, 70, 71, 78, 79, 84, 90, 101, 112	<ul style="list-style-type: none"> • Experience to expose careerist to general accounting functions. • Experience to expose careerist to systems accounting functions and procedures.
Budgeting - Federal Budget Process - Budget Formulation - Budget Estimating Techniques - Budget Execution - Internal Policies and Procedures	28, 29, 30, 31, 32, 33, 59, 60, 61, 62, 63, 65, 69, 78, 112	<ul style="list-style-type: none"> • Experience to expose careerist to broad budgeting concepts and procedures. • Experience to expose careerist to specific budgeting practices identified in “Learning Objectives” portion.
Fiscal Law - Anti-Deficiency Act - Appropriation Law	11, 22, 30, 54, 58, 59, 60, 64	<ul style="list-style-type: none"> • Experience to expose careerist to broad fiscal law concepts and procedures. • Experience to expose careerist to specific fiscal law elements identified in “Learning Objectives” portion.
Managerial and Fiscal Responsibility - Federal Managers Financial Integrity Act (FMFIA) - Management Control Systems - Funds Allocation & Control - Financial Reporting - Mission & Function of Federal Agencies (Financial)	7, 8, 30, 36, 37, 38, 51, 56, 57, 62, 64, 65, 67, 69, 78, 86, 103, 111, 115	<ul style="list-style-type: none"> • Experience to expose careerist to managerial fiscal responsibility and decision making process associated with this competency area.
Resource and Program Management - Missions and functions of Federal agencies, branches (OMB, Treasury, GSA, OPM, legislative, and judicial) - Principles, methods, techniques, systems of financial management to improve effectiveness and customer service. General manpower management and organizational functions, to include requirements determination, allocation, utilization, documentation, costing, and reporting processes as they relate to financial management.	11, 12, 13, 28, 29, 30, 31, 32, 47, 63, 112, 119	<ul style="list-style-type: none"> • Experience to expose careerist to specific areas of fiscal responsibility decision-making identified in “Learning Objectives” portion.

Figure 10

Career Developmental and Accreditation Model for Multi-Disciplined Financial Analyst

LEARNING OBJECTIVE BY CORE COMPETENCY (Annex A-1)	ASSOCIATED COURSES (Annex E, F)	PERFORMANCE ENHANCING JOB EXPERIENCE
FINANCIAL DECISION SUPPORT CORE COMPETENCY GROUP		
Acquiring & Contracting - Basic Contracting Procedures - Contract Types - Cost Performance/Schedule Data - Acquisition Strategies	5, 20, 21, 25, 34, 35, 36, 39, 40, 56, 68, 121	<ul style="list-style-type: none"> • Experience to expose careerist to acquiring and contracting concepts and procedures. • Experience to expose careerist to acquisition of contracting practices as identified in the “Learning Objectives” portion of this chart
Business Processes and Practices - Integration of Human, Financial, Material and Information Resources and Systems	25, 46, 55, 62, 64, 69, 89, 112, 119	<ul style="list-style-type: none"> • Experience to increase careerist understanding of organization business processes and practices.
Cost and Operations Research Analysis - Methods of statistical analysis, (Confidence intervals, regression analysis) for performing cost and economic analysis. - Operations research techniques (linear programming, queuing theory, modeling and simulations, decision risk analysis, Earned Value Management, Cost Schedule Control Systems Criteria) - Defense cost/economic analysis program policies/procedures. - Life-Cycle Management Techniques	2, 5, 27, 34, 36, 37, 38, 39, 40, 41, 42, 43, 51, 54, 55, 62, 64, 70, 75, 92, 97, 98, 111, 117	<ul style="list-style-type: none"> • Experience to expose careerist to foundations of operation research/ cost analysis concepts and procedures. • Experience to expose careerist to specific operations research/cost analysis areas in the “Learning Objectives” portion.
Information Technology (IT) Management and Application - Approaches for integration of financial information technology in the workplace. - Personal computing skills, spreadsheets, word processing, graphics, database management, communication packages	17, 21, 82, 95, 107, 109, 119	<ul style="list-style-type: none"> • Experience to expose careerist to organization information technology practices and procedures as they relate to financial management.
Managerial Services - Management Analysis Concepts - Analytical techniques for determining study design parameters. - Performance effectiveness concepts - Productivity measurement techniques - Business Process Reengineering (BPR) concepts and techniques.	7, 45, 78, 89, 90, 103	<ul style="list-style-type: none"> • Experience to expose careerist to broad area of management analysis and studies. • Experience in working on an organization’s specific management analyses and studies.
Organizational Performance Measurement - Management and evaluation of the systems used to measure performance - Organizational evaluation system used to measure performance	36, 55, 98, 100, 104, 110	<ul style="list-style-type: none"> • Experience to expose careerist to foundations of how to measure organizational performance
Project Management - Program planning, analysis, and evaluation techniques measure program objectives. - Methodologies and techniques to balance and prioritize programs within total resource availability (e.g., decision analysis, functional and program reviews, etc.).	3, 62, 68, 76, 89, 95, 100, 102, 103, 115	<ul style="list-style-type: none"> • Experience to expose careerist to foundations/ procedures for conducting organizational planning and program analysis.

Figure 10 (continued)

Career Developmental and Accreditation Model for Multi-Disciplined Financial Analyst

LEARNING OBJECTIVE BY CORE COMPETENCY (Annex A-1)	ASSOCIATED COURSES (Annex E, F)	PERFORMANCE ENHANCING JOB EXPERIENCE
LEADERSHIP AND ORGANIZATIONAL MANAGEMENT CORE COMPETENCY GROUP		
Interpersonal Skills - Communication skills - Flexibility - Insight and judgement - Integrity and ethics	16, 19, 21, 36, 54, 57, 76, 85, 86, 105, 109, 117, 122	<ul style="list-style-type: none"> • Experience to enhance careerist’s interpersonal skills in “Learning Objectives” areas.
Human Resource Management - Disability Awareness - Substance abuse awareness - Ethics, standards of conduct - Labor management/union agreement EEO/EO - Sexual harassment - Merit Promotion Program - Stress management - Time management - Team building - Civilian/Military Personnel System	25, 83, 85, 87, 99, 101, 105, 112, 118, 120	<ul style="list-style-type: none"> • Experience to expose careerist to human resource management concepts, processes, procedures, and techniques identified in “Learning Objectives” portion.
Leadership & Management Development - Setting realistic and achievable workforce performance standards. - Motivating and challenging subordinates to meet personal and organizational goals. - Meeting organizational goals and standards while maintaining ethical standards. - Fostering commitment, team spirit, pride, trust and group identity. - Coaching - Continuous learning - Empowerment - Mentoring - Decision making - Problem solving/analytical thinking	16, 19, 38, 55, 83, 85, 88, 92, 104, 121	<ul style="list-style-type: none"> • Experience to give careerist the opportunity to demonstrate leadership and personnel management skills and abilities in “Learning Objectives” portion.
Strategic Vision - Strategic Planning Process - Creative and innovative solutions to complex financial and organization management issues. - Legislative/administrative regulatory requirements guiding the strategic planning process. - Change management - Strategic thinking, planning and evaluation.	16, 83, 100, 103, 117, 119	<ul style="list-style-type: none"> • Experience to give careerist an opportunity to participate with organizational senior leaders in the strategic planning process used to establish or modify the organization’s strategic vision.

Figure 10 (continued)

G. Accreditation Level Determination Procedures

Determining one’s level of accreditation is a thorough and detailed process. The following guidelines and instructions for careerists, supervisors and command/agency career program managers explain how it is done.

Careerist:

- Collect all previous and current professional documentation.
- Download and complete the Accreditation Evaluation Form (AEF).
- Read the description for accreditation components. Using the data gathered in step one, fill out the AEF by putting individual data in the appropriate categories.
- Retain a copy of the AEF for record, and forward a copy to your supervisor.
- Download and fill out the 3-Year Individual Development Plan (3yIDP) form in draft.
- Set up an appointment with the supervisor to conduct an initial accreditation level evaluation session. (Note: Normally this session will coincide with the TAPES annual review process.)
- Complete the draft 3yIDP in accordance with supervisor's guidance; sign, and submit.
- Careerists are required to maintain on file a copy of the following:
 - Accreditation Program Guidelines
 - Current signed/dated supervisor's accreditation worksheet
 - Current signed/dated careerist's Accreditation Evaluation Form (AEF)
 - Current signed/dated careerist's 3yIDP

Supervisor:

- Download, review, and complete the Supervisor's Accreditation Evaluation Guidelines and the Accreditation Evaluator's Worksheet.
- Use Accreditation Guidelines and information on the careerist's AEF to fill in appropriate component areas on the Accreditation Evaluator's Worksheet.
- Meet with careerist to discuss the accreditation evaluation process results; explain and discuss how each component of the Accreditation Evaluator's Worksheet was completed.
- Review the careerist's draft 3yIDP after the current accreditation level is established. The 3-year plan is the vehicle for tracking careerist advancement toward the next level. The plan is a contract of professional good faith that identifies an approved course of professional development three years out, that supervisor, careerist and senior leadership have all agreed to support. (Sometimes it will take a careerist more than three years to advance to the next accreditation level. In any event, the 3yIDP is updated annually, usually at formal TAPES evaluation time, and extends three years into the future.)
- Sign and return the approved 3yIDP to the careerist.
- Process is repeated annually to verify progress toward stated accreditation goals in the 3yIDP.

Supervisor: (Continued)

- Supervisors are required to maintain on file a copy the following for each careerist:
 - Accreditation Program Guidelines.
 - Current signed/dated supervisor's accreditation worksheet.
 - Current signed/dated careerist's Accreditation Evaluation Form.
 - Current signed/dated careerist's 3yIDP.

Activity Career Program Manager (ACPM):

- Disseminate Accreditation Program information from higher headquarters to local careerists.
- Communicate professional development and training opportunities to the activity's Comptroller careerists.
- Consolidate the activity's nominations for competitive professional development and forward to MACOM or Headquarters Department of the Army.
- Submit the activity's annual accreditation report to MACOM or Headquarters Department of the Army.
- Make every effort to resolve disagreements between the supervisor and the careerist over the accreditation evaluation or 3yIDP process.
- When unable to resolve disagreements between the supervisor and the careerist over the accreditation evaluation or 3yIDP process, forward dispute to MACOM Career Program Manager (MCPM).

MACOM Career Program Manager (MCPM):

Should there be a dispute or disagreement between supervisor and careerist over the accreditation or 3yIDP process at the ACPM level, the MCPM will:

- Review the Accreditation Program Guidelines.
- Review the careerist's Accreditation Evaluation Form.
- Review the supervisor's Accreditation Evaluator's Worksheet for the careerist in question.
- Review the proposed careerist's 3yIDP.
- Interview the careerist and supervisor (if necessary).
- Upon review of the information above, make determinations on the area(s) of dispute.