

**Advance Policy Questions for Elaine McCusker**  
**Nominee to be Principal Deputy Under Secretary of Defense (Comptroller)**

**Department of Defense Reforms**

**The National Defense Authorization Act for Fiscal Year 2017 included the most sweeping reforms since the Goldwater-Nichols Department of Defense Reorganization Act of 1986.**

**Do you support these reforms?**

Yes.

**What other areas for defense reform do you believe might be appropriate for this Committee to address?**

I have no specific recommendations at this time. If confirmed, I expect to actively participate in the Department's reform effort and will support any requests to Congress that result.

**Duties**

**What is your understanding of the duties and functions of the Principal Deputy Under Secretary of Defense (Comptroller)? How will you prioritize them?**

My understanding is that the Under Secretary of Defense (Comptroller) is the senior advisor to, and action officer for, the Deputy Secretary and Secretary on financial, resourcing and budget matters. If confirmed, I would directly support the Comptroller, Deputy Secretary and Secretary in working across the Department to legally, responsibly and accountably resource and execute the Defense Strategy. Specifically, I would provide Principal Deputy level support for overseeing the financial management activities of the Department, developing and maintaining integrated agency accounting and financial management systems, supervising and directing preparation of DOD budget estimates, monitoring financial execution, overseeing preparation and submission of financial statements, and supporting the recruitment and training of the financial management workforce.

I would prioritize my duties and functions in close collaboration with the Comptroller to respond to urgent requirements, prepare and justify the budget to maintain adequate and uninterrupted resources in support of the Department's mission, support financial statement audits and associated improvements, and participate in analysis and reviews to inform discussions on the Department's future budgets.

**What recommendations, if any, do you have for changes in the duties and functions of the Principal Deputy Under Secretary of Defense (Comptroller)?**

None at this time.

**How do you believe your role and tasks as Principal Deputy Under Secretary of Defense (Comptroller) will differ from the Under Secretary of Defense (Comptroller)? How will they overlap?**

The Principal Deputy Undersecretary of Defense (Comptroller) is the primary advisor to the Under Secretary of Defense (Comptroller). If confirmed, I will work closely with the Comptroller on the most appropriate division of tasks and will apply my skills and experience to back up and represent the Comptroller in all duties and responsibilities.

**Qualifications**

**Section 137a of title 10 describes the Principal Deputy Under Secretaries of Defense as first assistants to the Under Secretaries of Defense and will assist Under Secretaries in the performance of their duties. The duties of the Under Secretary of Defense (Comptroller) are set forth in section 135 of title 10, United States Code, and in DOD Directive 5118.03. Among the duties prescribed are advising and assisting the Secretary of Defense in the preparation of budget estimates, establishing and supervising the execution of policies as it pertains to budget preparation, budget execution, and accounting, and reporting of Department of Defense funds.**

**What background and experience do you possess that qualify you to perform each of these individual responsibilities?**

I have more than 20 years of experience and a diverse skill set that, if confirmed, I will apply to the fundamental, routine, episodic and emergent duties and responsibilities of the Comptroller to ensure legal, ethical, accountable fiscal policy, financial management, budget development and justification, execution and reporting of the tax payer resources entrusted to the Department of Defense.

In each of my last four positions I have worked in direct support of our national security from various perspectives that have increasingly built my knowledge of the Department's budget and fiscal management processes. My experience includes the outside-in perspective as a Professional Staff Member (PSM) on the Senate Armed Services Committee and the inside-out perspective from leadership positions within the Department.

As a PSM on the Senate Armed Services Committee I acquired invaluable insight into the annual authorization and appropriations processes, a keen appreciation for the critical relationship between the Department and its oversight committees, and a quality of experience in the intricacies of the legislative process and Departmental reporting requirements.

As a special assistant to the Assistant Secretary of the Navy for Research, Development and Acquisition, I synchronized one of the largest DOD acquisition programs at the time – the Joint Mine Resistant Ambush Protected Vehicle program – where I gained critical experience and contacts on the budgeting, execution, reporting and management of a large, joint contingency program and also the intangible, yet critical, relationships and organizational education to fully and effectively utilize the Department’s processes.

As Deputy Director for Operations in the OSD Program/Budget Directorate, I was afforded the opportunity to really hone my knowledge and experience of the Department’s budget development and supervision of execution policies while also gaining substantial experience in the contingency funding aspect of the Department’s business. I developed an initial understanding of the other Comptroller divisions and, if confirmed, will augment my ability to support the full array of the duties performed by the CFO.

My current role, as Director of Resources and Analysis at U.S. Central Command, solidified my professional experience in preparation for the Deputy Comptroller role as I led detailed analysis and assessments in support of resourcing discussions, developed and executed the annual headquarters budget, participated in the Department’s annual Program/Budget Review, prepared contingency budget assumptions for costing by the Services, and partnered with components and Services on policies and reporting for special contingency fund activities executed by CENTCOM components and task forces. I am the senior advisor to the Commander on all matters related to programming, budget, financial management, campaign assessments, modeling and simulation, wargaming, decision support analysis, requirements and capability gaps definition, resourcing, and science and technology.

If confirmed I will bring my program and financial management experience, analytical and leadership skills and aggressive diligence to performing the full array of Deputy Comptroller duties, attacking the Department’s resource challenges and pursuing legal, ethical and accountable funds execution and reporting.

**Have you participated in the audit of a large, complex public or private sector institution?**

I have been involved in numerous performance audits associated with contingency operations and programs and perform the annual statement of assurance for U.S. Central Command under the Managers Internal Control Program. While I have an appreciation of the challenges and complexity, I have not participated in a large, complex financial audit of a public or private sector institution.

**What formal education have you had in financial management or auditing?**

I have substantial informal and on-the-job training in Planning, Programming, Budgeting and Execution (PPBE), managing the functions and activities of a financial management workforce, and developing guidance for contingency program execution and reporting. I

have applied financial management principles in a number of program and organizational management positions including, most recently, with a particular emphasis on contingency funds. In my current capacity, I directly oversee the CENTCOM Comptroller and financial management division, providing guidance, leadership and counsel in the practical application of accounting standards as they apply to my duties as the senior advisor to the Commander on all matters related to financial management.

**Do you believe that there are any steps that you need to take to enhance your expertise to perform these duties?**

If confirmed, I will further target my continual education and training to ramp up my expertise in the interface, capabilities and challenges of the Department's financial systems, operations and reporting.

**If confirmed, which of these roles and duties do you believe will be particularly challenging to you based on your own professional experience?**

My focus in the financial management domain has been on Comptroller functions and program/budget processes to date and while, if confirmed, I expect an initial learning curve on the audit, I think my diverse and broad professional experience will allow me to effectively add increasing value to this challenge as well.

### **Relations with Congress**

**What are your views on the state of the relationship between the Principal Deputy Under Secretary of Defense (Comptroller) and the Senate Armed Services Committee in particular, and with the Congress in general?**

I don't have specific information on the relationship between the Principal Deputy Comptroller and the Committee and Congress, but I think there is always room for improvement. If confirmed, I would work to improve the relationship.

**If confirmed, what actions would you take to sustain a productive and mutually beneficial relationship between the Congress and the Office of the Under Secretary of Defense (Comptroller)?**

If confirmed, I will approach the Congress as a partner. I would promote frequent, open collaboration and information exchanges both formal and informal.

### **Audit and Financial Management**

**The Department of Defense is the only federal agency unable to complete a financial audit in accordance with the law, despite having invested billions over the past 16 years to do so. The persistent lack of accountability by Department leadership for results leads to concerns within the Congress and in the public over the stewardship of Department funds**

**and the qualifications of the people entrusted to lead the Department in its audit efforts. It is not simply an abstract statutory requirement that the Department produce auditable financial statements showing where and how it spends its annual budget—the accuracy of the financial information underlying the financial statements is critical to the Department’s ability to develop an adequate defense budget and make important financial decisions in an environment where every defense dollar counts.**

**Do you commit to meeting the upcoming statutory audit deadlines requiring that the Department’s financial statements be ready for audit by September 30, 2017, and that the audit of the fiscal year 2018 financial statements be completed by March 31, 2019?**

If confirmed, I commit to doing everything within my authority to facilitate starting the audit as soon as possible and to supporting the Department in achieving the referenced deadlines and completion of the fiscal year 2018 financial statement audit by March 31, 2019.

**When will the Department achieve a clean audit opinion?**

From what I understand, currently we have insufficient information to predict achievement of a clean audit opinion. We will need to use audit findings to develop and implement corrective action plans and pursue an enterprise-wide strategy of consistent progress to the goal of achieving and maintaining a clean audit.

**Will you be prepared to meet with Members of this Committee every quarter until this happens?**

Yes. If confirmed, I will support regular engagements and will appreciate the Committee’s attention and assistance.

**Describe your knowledge of accounting and financial management principles, give specific examples of how you have applied this knowledge in previous positions, and explain how your experience qualifies you to be the Principal Deputy Under Secretary of Defense (Comptroller).**

I have applied financial management principles in a number of oversight, program and organizational management positions with a focus on: analytical support to resource discussions and decisions; participation in the Planning, Programming, Budgeting and Execution (PPBE) process; annual execution of the Manager’s Internal Control Program (MICP); and flexible, accountable, contingency funds policies, processes, and management.

As Deputy Director, Operations in the Program/Budget Directorate of the Office of the Under Secretary of Defense (Comptroller) I partnered closely with CAPE to conduct the annual Program/Budget Review (PBR). This review included real-world use of critical PPBE principles including: application of national interest criteria, transparent analysis of

alternatives, objective evaluation of requirements, assessment of cost estimates, and feasibility of execution. I interacted with fiscal lawyers on the practical application of financial management principles to address year of execution emerging requirements and authority questions. I also worked closely with the Comptroller accounting personnel during my time in OSDC on the establishment of new contingency funds and processes to facilitate accountability and audits.

In my current capacity as Director, Resources and Analysis, I am the senior advisor to the commander on all matters related to financial management. I operationalized the PBR and PPBE principles by employing a robust filter process for development of our annual capability gap, POM and PBR submissions. I also directly oversee the CENTCOM Comptroller and financial management division. I provide guidance, leadership and counsel in the practical application of accounting standards in the headquarters.

I believe my knowledge and experience provides a useful set of qualifications for the current and future roles, responsibilities, duties and challenges facing the Principal Deputy Under Secretary of Defense (Comptroller).

**Describe your previous experience leading large-scale change initiatives in complex organizations.**

When I joined the Mine Resistance Ambush Protected (MRAP) Vehicle program, it was in the initial stages of embarking on an effort that would become one of the Department's largest joint acquisition programs. It was charged with developing, building, testing, equipping, transporting and sustaining a new design of explosive protected vehicle in an active combat zone. Two of the key duties I performed for the program can be summed up as aggressive, creative trouble-shooting and constant, tailored communications – functions that I believe are critical to large scale positive change in any sizable and complex organization.

In partnership with a core group of senior military and civilian officials, I planned, facilitated and managed weekly synchronization forums which were designed to bring acquisition, resourcing and legal decision-makers together to discuss and mitigate challenges and barriers to program success. I established strong, open communications with all elements of the team and developed a standard set of updates for senior leaders to quickly convey key program data and decision points. The result was a rapid mobilization of the industrial base, innovative use of a flexible acquisition system, a successful resourcing strategy, and deploying 1500 vehicles to the field in the first 15 months of the program.

I have used the same skills and similar approaches in subsequent large scale initiatives, including development and utilization of modeling and simulation to improve campaign planning and leadership of a complex organization through a difficult and uncertain financial environment. Leading up to the civilian furlough that resulted from Sequestration, I conducted frequent forums, including two command-wide civilian town hall meetings, to mitigate personal and professional impacts. Due to our open approach

and informed by technical expertise we continued uninterrupted support of many response and planning activities.

I believe these same principles of open communication, leveraging technical expertise and creativity, and collaboration in identifying and addressing challenges directly apply to the priorities and tasks currently facing the Under Secretary of Defense (Comptroller) and the Principal Deputy.

**What is your assessment of the Department's efforts to achieve a clean financial statement audit to date? What specific changes will you make to its approach?**

My understanding of the progress to date includes several agencies that are under full audit with clean opinions and preparation activities by the Military Services to begin the audit. The Department also now has a strong leadership emphasis on the audit and a clearer sense of systemic challenges and barriers that must be overcome. If confirmed, I will support efforts to start the full audit and further assess changes to the approach.

**What actions will you take to link financial information to performance measurement and monitoring mechanisms to enable improved decision making about the Department's investments?**

As the Department receives audit findings and pursues remediation actions, I believe we will have a better sense of the links and gaps in financial and performance systems. The Department may also have a clearer view of the current capability of its systems to generate analytical reports to better inform decision-making. The ability of data systems to link and generate useful analytical reports is a particular interest and, if confirmed, I will examine the linkages available in our systems to determine what improvements are required.

**Will you commit to a review of the Department of Defense's financial operations structure, to include an independent assessment of finance and auditing practices and organizations in the Department of Defense and how other federal agencies, which maintain clean audit opinions, successfully use modern financial systems of the Department of Treasury for non-military-unique financial transactions, accounting, and reporting?**

I believe it is good practice to understand and leverage best practices of other agencies and I understand the current Comptroller team regularly consults with Treasury. However, prior to making a commitment to an independent assessment, I would need to better understand how such an assessment could be structured to yield findings not currently expected from the financial statement audit or from ongoing consultations. If confirmed, I will look into this further.

**The Defense Contract Audit Agency (DCAA) performs a variety of audit services that support the Department in awarding, administering, and overseeing contracts, to include auditing costs incurred under government contracts. DCAA also provides these**

**services to other federal agencies and departments. In response to increased demand for such services, an intergovernmental working group conducted market research on these services, which found that private sector companies offer pricing for these services that competes with DCAA's in some cases.**

**What are your views on whether and under what conditions the private sector might perform these services?**

I am not familiar with the intergovernmental working group market research but generally hold the view that competition to provide services is beneficial. If confirmed, I would like to review the findings to determine what audit process would best serve the Department and tax payer prior to providing any specific views in response to this question.

**Which auditing services may be inappropriate for outsourcing to for-profit industry concerns, and why?**

If confirmed, I would examine this question further. I would work with DCAA, the Services and Industry to determine the best approach and the correct balance between inherently governmental roles and responsibilities and potential out-sourcing opportunities.

**What is the appropriate role for DCAA?**

My understanding is that DCAA is the Department's expert in cost accounting and applying the Federal Acquisition Regulations for auditing contractor data and records and payments to ensure they are allowable, allocable, and reasonable. DCAA advises contracting officers and provides assistance to achieve fair and reasonable contract prices.

**What have been some of the successes (especially in terms of savings to the Defense Department and the taxpayer) from the work of DCAA?**

I understand DCAA has returned substantial savings to the Department and taxpayer due to its role in advising contracting officers through audits of forward pricing proposals and assisting contracting officers during negotiations.

**Do you believe that Defense Finance and Accounting Services and DCAA need to report to the Comptroller to operate effectively or could they be moved elsewhere within the Department?**

If confirmed, I would examine this issue further. However, I do not believe DCAA has to report to the Comptroller to maintain its independence. But, an assessment should be performed to ensure that a different placement would result in desired benefits and not introduce organizational or management barriers that impair DCAA's key functions.



I believe the DFAS should continue to report to the Comptroller to work effectively. DFAS is the Secretary of Defense's operational arm of Finance and Accounting which supports the core DOD missions. Moving DFAS from the Comptroller would separate the financial management role right at the time the Department needs a single, direct report to the Secretary charged with carrying out these functions. Specific negative impacts could include: disrupting operational command and control, particularly important during emergency and disaster responses and in providing the end-to-end financial process for the Department and Military Services when operating under regular appropriations or during continuing resolutions, and introducing jurisdictional obstacles that could disrupt and delay the operational response in executing critical DOD programs that DFAS leads. DFAS is also a critical element of the Department's audit readiness strategy. Finally, moving DFAS could sever critical links between DFAS and the CFO in the management and attainment of that goal.

### **Major Challenges and Priorities**

#### **In your view, what are the major challenges confronting the Office of the Under Secretary of Defense (Comptroller)?**

I see three major challenges facing the USD (Comptroller), and Principal Deputy, that are immediate and ongoing.

First, the Comptroller leadership must support the Secretary in obtaining the resources necessary to rebuild the military. The DOD Comptroller, working with the entire enterprise and the Office of Management and Budget, is faced with developing a resourcing strategy which will meet Department priorities for readiness, modernization, capacity and lethality. The Department's requests must be accompanied by credible, justified budget documentation that are responsive to Congress and that effectively connect strategy to resourcing in support of current challenges and in preparing to prevail in the future.

Second, the audit. The USD (Comptroller) and Principal Deputy both have critical leadership roles in solving any remaining barriers to meeting the audit timeline and in aggressively pursuing an enterprise-wide strategy to obtain and maintain a clean audit opinion.

Finally, the Comptroller and Principal Deputy must look ahead and shape the Department's financial management workforce of the future. I understand a lot of effort is ongoing on this challenge and, if confirmed, I will work to support this very important element of the Department's ability to maintain and improve trust and credibility in the use of its resources while supporting the reform agenda.

#### **If confirmed, what plans do you have for addressing these challenges?**

If confirmed, my first action will be to get fully up to speed on these challenges through immediate consultation with the USDC staff experts and all relevant stakeholders. I would then work closely with the DOD Comptroller to develop and implement a strategy

and apply our leadership and skills to address each one. Finally, I would employ open collaboration with the Military Departments, Defense Agencies, Office of Management and Budget and Congress to pursue solutions.

### **Overseas Contingency Operations Account**

**The use of the Overseas Contingency Operations (OCO) account has been hotly debated for several years. A primary reason for this is the fact that OCO dollars are exempt from the caps of the Budget Control Act (BCA).**

**What are your views about the use of the OCO account in the Department of Defense's annual budgeting?**

I believe submitting the OCO request on the same timeline as the annual budget poses some challenges in projecting what are inherently emerging operational requirements. But, it has also generally worked well to provide more timely funding and increased transparency, while reducing the consequences and risk associated with covering contingency costs with base funding until supplemental appropriations are available. I believe that the reduced defense funding provided under the BCA caps has complicated the use of OCO, but the Department is executing contingency operations and requires such funding over the base budget to support ongoing and emergent activities.

**OMB Director Mick Mulvaney has made public statements on his desire to transfer all funding residing in the OCO account into the base accounts. In a recent press article referring to OCO, he was quoted as saying, "It's past time to do away with the slush fund entirely."**

**Do you concur with Director Mulvaney's views on OCO?**

**Do you believe that the existing criteria governing OCO, written by the OMB Director in 2010, and used to formulate the Defense Department's budget request should be updated or amended? If so, how?**

**Do you believe that some activities, like the European Deterrence Initiative, which do not meet the existing OMB OCO criteria, should remain in OCO?**

I believe any transition of enduring requirements currently funded in OCO will need a dollar for dollar increase in the base budget. The OCO budget is developed under a set of criteria that is flexible enough to support annual discussions, such as the one that resulted in inclusion of the European Reassurance Initiative in the OCO request. Though the Department does at times need to make changes as it executes the OCO budget, I believe those changes also receive an appropriate level of Congressional oversight. The OCO budget remains critical to the execution of the Department's contingency operations. The nature of the threat requires criteria unbound by geography and more conducive to

projected requirements. If confirmed, I look forward to working with the Department leadership to support discussions with OMB on the OCO criteria.

**The Bipartisan Budget Agreement of 2015 included some base funding in OCO for fiscal years 2016 and 2017. Consequently, the Defense Department’s budget request for fiscal year 2017 included approximately \$5 billion in base funding in OCO.**

**Do you believe it is more important to get funding at your requested levels, even if it is in OCO?**

Yes, though funding base budget requirements in OCO inhibits effective planning and reduces transparency on the real cost of the defense strategy.

**Or would you prefer a more stringent adherence to the OCO criteria, even at the cost of not securing additional money?**

I believe it is necessary to provide the Department with requested funding levels and a sufficient top line to carry out the defense strategy and to provide the predictability necessary for the most effective planning and execution. Given a sufficient top line for the base budget, OCO criteria could be adjusted to respond to the nature of emerging contingency operations.

**The BCA remains in place until 2021. Both the Secretary of Defense and the President have stated the need to repeal the “defense sequester.”**

**What are your views on how the BCA impacts the military? Should the BCA be amended or repealed?**

As Secretary of Defense Mattis noted in testimony, the BCA caps have hurt military readiness and long-term capability to defend the country. I support the position of the President and the Secretary that the BCA caps should be repealed.

**If you believe the BCA should be amended or repealed, how will you prioritize that effort with your other duties, if confirmed?**

I will support the leadership of the Department and Administration in continuing to convey the immediate, near, mid and long term consequences of the BCA and that its caps should be repealed.

## **Personnel Costs**

**The growing cost of military personnel hampers the Department of Defense’s ability to confront future worldwide threats. A large portion of the military compensation package consists of in-kind benefits—health care, housing, tax-free shopping in military exchanges, and taxpayer subsidized commissaries. The total costs to provide these benefits**

**are rapidly growing, even as personnel end strengths have been reduced. In FY 2016, the military health system consumed about \$1 of every \$12 in the defense budget.**

**Should the Defense Department's personnel costs grow at the rate of inflation? Or should the topline defense budget adjust to match the growth in personnel compensation and in-kind benefit costs?**

The Department's top line budget should reflect the resources necessary to defend the nation, maintain a technological edge, preserve the health of the joint force and provide options.

### **Base Realignment and Closure (BRAC)**

**Do you believe another BRAC round is necessary? If so, why?**

I understand previous BRAC rounds have resulted in cost savings and that the Department may have additional excess capacity, but I would need to investigate the details, informed by the Department's strategy review, prior to stating an opinion on the necessity of another round. If confirmed, I will work with the Department leadership to support analysis and a recommendation on this matter.

**It has been noted that the 2005 BRAC round resulted in major and unanticipated implementation costs and saved far less money than originally estimated.**

**What is your understanding of why such cost growth and lower realized savings have occurred?**

**How do you believe such issues could be addressed in a future BRAC round?**

It is my understanding that the 2005 BRAC round attempted both efficiency and transformational efforts simultaneously which resulted in lower overall savings. If confirmed, and if Congress authorizes another BRAC round, I will work with the appropriate organizations within DOD on improvements to cost and savings estimates.

### **Internal Budgeting Practices**

**Many accuse the federal agencies of executing budgets with a "spend it or lose it" mentality when it comes to obligating funds. Do you believe that is a problem in the Department of Defense? If so, how would you address it?**

Spending should be based on validated requirements. I believe a perception of rushed execution may result from the late appropriation of funds and the acceleration of spend plans to compensate for low and incremental funding during continuing resolutions. I am not currently aware of any actual practice of imprudent spending. But, if I am confirmed, I will look into it. I believe any mentality toward such spending could be easily addressed

through leadership guidance and mechanisms to reward common sense and diligent execution.

**Do you believe the Department should have some level of a carryover authority, particularly given the frequency by which the Department operates under a continuing resolution?**

Such authority could be a useful mechanism to apply carry-over resources to the first quarter which might also mitigate the disruption and inefficiency caused by continuing resolutions.

**What are your opinions on the reprogramming process? What do you believe should be the considerations that govern how the Department uses this process?**

It has been my experience that the Department's reprogramming process employs a fairly rigorous, multi-tiered review to identify sources for emerging priorities and unexpected changes to program execution and requirements. The Department does not execute requested changes until congressional approvals are obtained. If confirmed, I will examine the process further, but it appears that the Department already uses appropriate governing considerations.

**The Department of Defense is requesting growth in the budget to improve critical capabilities to deal with growing threats around the world. In years past, the Department included items in the budget request that were not as critical to supporting the mission of the military, while leaving high priority items unfunded.**

**How will you manage the budget process to ensure that funding is going to the highest set of priorities throughout the entire budget? And that each of the services are funding the highest set of priorities and that risk is evenly distributed amongst the services?**

It is my observation that the Department's budget process, conducted in partnership with the program review, is designed to support sufficient analysis and enterprise-wide discussion of strategy, priorities and resourcing to implement the Secretary's guidance and inform decision-making. If confirmed, I will work with my counterparts across the Department to ensure the highest priorities are funded and to highlight to senior leadership areas that may be out of compliance with the Secretary's priorities.

**Do you believe the Department's Planning, Programming, Budgeting, and Execution process needs to be reformed? If so, how?**

I believe the Department's Planning, Programming, Budgeting and Execution process works well. However, if I am confirmed, I will examine if any changes are warranted.

**Do you believe there should be an independent assessment of the efficiency and effectiveness of these processes?**

At this point, I think the Department experts are in the best position to evaluate the efficiency and effectiveness of the process and advise the Deputy and Secretary of any improvements.

**What flexibility needs to be incorporated into Defense Department policies and regulations to allow for more agile programming and budgeting to help the Department take advantage of emerging technologies or deal with emerging threats?**

I am not currently aware of additional flexibility required to increase agility to leverage emerging technologies or address emerging threats. If confirmed, I would be happy to look into this issue further.

**What new authorities or legislative changes would allow the Defense Department to more effectively execute needed acquisition and management reform initiatives?**

I understand the Department is currently studying the legislative changes in the FY17 NDAA and is embarking on a reform effort in support of the government-wide comprehensive plan. I am not aware of additional legislative changes currently required.

**Comptroller Personnel and Business Processes**

**What steps will you take to improve the quality of the Defense Department's comptroller, auditing, and financial management workforce?**

I understand the Department embarked on an effort to improve the quality of the comptroller, audit and financial management workforce as part of the Financial Improvement and Audit Readiness effort. Prior to being able to outline specific steps to improve this ongoing effort, if confirmed, I would need to examine current enterprise-wide progress and any gaps or acceleration options.

**What new business processes will you implement to improve the effectiveness and efficiency of comptroller functions and execution of comptroller missions?**

As I have been away from the Office of the Under Secretary of Defense (Comptroller) for nearly six years, if confirmed, I would need to study the current state of its business processes to provide an informed response to this question.

**What steps will you take to ensure a continuous review of these business processes for their efficacy and consistency with best practices?**

If confirmed, I will first review the current assessment process for measuring the efficacy of the business processes. Then, I will determine if changes to the frequency, scope or tracking of action on recommendations is required.

## **Congressional Oversight**

**In order to exercise its legislative and oversight responsibilities, it is important that this Committee and other appropriate committees of the Congress are able to receive testimony, briefings, and other communications of information.**

**Do you agree, if confirmed for this position, to appear before this Committee and other appropriate committees of the Congress?**

Yes.

**Do you agree, if confirmed, to appear before this Committee, or designated Members of this Committee, and provide information, subject to appropriate and necessary security protection, with respect to your responsibilities as the Principal Deputy Under Secretary of Defense (Comptroller)?**

Yes.

**Do you agree to ensure that testimony, briefings, and other communications of information are provided to this Committee and its staff and other appropriate committees in a timely manner?**

Yes.

**Do you agree to provide documents, including copies of electronic forms of communication, in a timely manner when requested by a duly constituted committee, or to consult with the Committee regarding the basis for any good faith delay or denial in providing such documents?**

Yes.