**Resource Savings:**

Based on the large value and volume of open obligations ($4 billion and 70,000 obligations), Mr. Doe initiated statistical sampling to test obligations for validation accuracy and compliance with audit critical policies. This innovated methodology was the most efficient use of XYZ resources (time and funding) for identifying and correcting major business process control failures. Through statistically sampling, the XYZ projected its obligation validation error rate across the entire obligation population with 95% confidence, and assured the accuracy of the ABC Statuses, the ABC undelivered orders quarterly analysis, and the XYZ’s end of year obligation adjustment for the ABC consolidated financial statements. Based on the XYZ’s successes, X entity requested implementing a similar obligation monitoring methodology and has contacted XYZ. Mr. Doe assembled and led a cross directorate team of Contracting and Budget Execution representatives in the development of a unilateral contract closeout policy. The policy established a contract closeout framework when dealing with unresponsive vendors, successfully mitigating a significant bottleneck in the closeout process. These efforts propelled the closeout of 10,803 contracts and the release of $49 million in funds no longer needed for their intended purpose.

**Complexity and Leadership:**

Mr. Doe demonstrated exceptional leadership, foresight, and analytical skills as the XYZ Budgetary Resource Team Leader. Mr. Doe directly contributed to the XYZ's FY15 downgrade from a significant deficiency to no adverse substantive audit findings for budgetary accounting. As a result, ABC was issued its third consecutive clean audit opinion for FY15 and his efforts reduced ABC' budgetary accounting material weakness to a significant deficiency. With an understaffed Budgetary Resource (BR) Team, he led a military, civilian and contractor team of 13 people to remediate budgetary resources processes that strengthened the budgetary accounting oversight for a $13 billion financial statement for external audit (KPMG). He improved the XYZ’s obligation validation accuracy and net reduction of obligations classified as no longer needed by $31 million. Overall, Mr. Doe improved controls to ensure the timely de-obligation of undelivered orders (a FY14 significant deficiency). Specifically, he helped the XYZ achieve a 90% test of design (TOD) pass rate on key controls in budgetary accounting. Mr. Doe ensured controls were operating effectively for consistent and appropriate validation of open obligations and timely de-obligation of undelivered orders. His efforts were lauded by the XYZ Director of Financial Operations/Comptroller and X Service senior financial managers. Mr. Doe was directly responsible for XYZ's budgetary accounting material downgrade.

**Impact:**

Mr. Doe demonstrated exceptional leadership, foresight, and analytical skills as the XYZ Budgetary Resource Team Leader. With an understaffed team, he led a military, civilian and contractor team of 13 people to remediate budgetary resources processes that strengthened the enterprise budgetary accounting oversight for a $13 billion financial statement for external audit. He directly contributed to the XYZ's 2015 clean audit opinion and successful clearing of the ABC material weakness opinion on internal controls over financial reporting of budgetary resources. Mr. Doe was instrumental for audit correspondence necessary to close control gaps in budgetary accounting, improved obligation life-cycle management oversight, and statistically sampling for obligation validation accuracy and compliance with audit policies. As a result, ABC was issued its third consecutive clean audit opinion and achieved the ABC Secretary's strategic goal to downgrade the overall ABC' budgetary accounting internal control material condition.