



The Future-ready Comptroller

by Carrie Meza and Kristin Simons



Comptrollers supporting government agencies have a breadth of responsibility, from overseeing accounting practices, implementing new policies, instituting financial controls, and budgeting, to financial reporting and forecasting. Traditionally, the role was rooted in retrospective analysis, looking at what had happened in the past and reporting out appropriately.

This historical approach provided government organizations with insight into how they were spending their money to inform organizational decisions regarding the Planning, Programming, Budgeting, and Execution cycle. However, this information was lagging, and lacked the sophistication to truly identify causality between decisions and financial outcomes. Today, government organizations are faced with a litany of business challenges, which are increasing in their complexity, including concerns regarding the timeliness of funds, looming government shutdowns, possible changes to fundamental processes such as acquisition and programming, as well as a heightened operational tempo. Government organizations are experiencing funding uncertainty while being asked to deliver on mission-critical directives. Furthermore, the expected time between a question being asked by leadership and an expected answer is shrinking. As a result of a more pressurized environment combined with suboptimal data processes, government agencies consistently have critical shortfalls while deobligating billions of dollars in appropriated funding each year. The old adage of “do more with less” is cliché but also quite real.

Fortunately, data and data tools are allowing comptrollers to reframe their role. These tools are enabling financial organizations to be more forward-looking about the ‘business of the business.’ Using a broader set of data and adopting new analytic technologies to draw insights is changing the dialog

around health of spending. Comptrollers are embracing new ways of working so the role of the financial steward is not a series of compliance-based exercises. Instead, they are embracing the role of the government organization’s Chief Financial Officer, helping to make financial decisions prospectively, enabling the organization to maximize the use of its funds to address mission-critical needs. These comptrollers are becoming future-ready.

What is a Future-ready Comptroller?

Future-ready comptrollers use advanced data analytic tools to help their organizations make informed and timely business decisions, ensuring that available funds can be spent most effectively to meet the mission, while also informing future business decisions. To accomplish this, comptrollers and their teams need access to greater amounts of “clean” data, an ability to efficiently and securely bring that data together, and an ability to draw better and deeper insights through advanced data analytics and visualization.

The Assistant Secretary to the Navy (ASN), Financial Management & Comptroller (FM&C) is driving the Department of the Navy (DON) to adopt the features of a future-ready comptroller. FM&C’s mission to transform the DON into a data-driven organization positioned to deliver on its strategic priorities is a strong departure from comptroller responsibilities in the past. Historically, the DON operated from a largely data-agnostic position—collecting data in disparate

systems, reviewing data from a historical context, and approaching data from a purely transactional mindset. Over time, this passive view created an environment with more than 700 business and mission systems operating separately—all using different interfaces, formats, and schemas. Using these independent systems to identify causality or dependencies proved elusive. The DON also did not have the appropriate data readily accessible to review the long-term impacts of financial decisions. This resulted in a rigid financial process struggling to meet the demands of the agile operational force it was intended to support.

To accomplish this shift, the DON made several strategic decisions. In 2021, the ASN, FM&C established Jupiter as the principal technology platform for financial management data across the DON. Additionally, the ASN, FM&C decided to centrally fund the Jupiter platform through the Future Years Defense Program. Standing up a single data platform that is centrally funded gave access to all credentialed users who wanted it.

ASN FM&C then established the Financial Management Data & Digital Transformation (FMDDT) program with a vision to drive decision-making behavior through the transparency and flexibility afforded by standard enterprise data and analytics within the Jupiter platform. Its mission is to make data accessible, understandable, and useable, and to translate standard enterprise data into actionable insights, decisions, and outcomes for the DON.

In alignment with comptrollers' core responsibilities, FMDDT supports:

- **budget analysis**, which focuses on streamlining DON budgetary execution oversight into a unified and structured environment while providing users the ability to track, forecast, analyze, and report budget and execution drills from multiple financial systems at a large scale
- **financial analysis**, which provides data solutions that resolve DON's largest financial statement and financial operation challenges
- **executive reporting**, which develops a suite of curated tools and products to support the most senior level decision-making processes with near-real-time visibility of the health and compliance of financial operations and budget execution.

FMDDT enables the DON to be more deliberate in its business decisions at the speed of operations. For example, FMDDT improved Navy Enterprise Resource Planning data updates into Jupiter from monthly, to daily, and now at near-real-time. With respect to executive decision making, FMDDT's work informs



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the Commander's Enterprise Resource Management Council, a quarterly tri-chaired council led by Under Secretary of the Navy, Vice Chief of Naval Operations, and ASN, FM&C, who work together to identify stale obligations that can be realigned for other operational requirements.

ASN, FM&C's vision is spreading to other organizations within the Navy. For example, Budget Submitting Offices are leveraging FMDDT's deobligation bot to identify and then deobligate funds that would otherwise expire. These funds can then be repurposed to support business, operational, and mission priorities.

What Becoming a Future-ready Comptroller Requires

Becoming a future-ready comptroller requires a mindset shift. At a macro level, it is about understanding the overall financial health of the government organization and how it can use its funding to deliver on its mission. At a micro level, it is adopting new analytic tools, data skills, policies, and procedures to optimize the government's resources, meet compliance standards, and deliver on obligations more expediently. It's working smarter by increasing digital literacy.

Below are several key areas in which the comptroller occupation will evolve in the coming years. Embracing these changes will not be easy but will ultimately be rewarding.

Moving from retrospective and diagnostic to predictive and prescriptive decision making.

Comptrollers have typically had access to data concerning past events, but that data was often incomplete or inaccurate. At best, comptrollers could conduct time-consuming diagnostic analytics to try to understand why an erroneous transaction occurred but could not identify the processes and actions that led to those erroneous transactions to stop them before they entered the system. Comptrollers will be expected to

use historical data that is more readily accessible and make informed predictions about what may (and what should) occur in the future. This becomes critically important when realizing that emergent operational requirements can be funded out of those problem transactions that are not going to execute as planned for reasons outside of finances. Using analytic tools that are available today, coupled with the increasing access to data across each armed service, comptrollers and their analysts will be able to improve the overall awareness of financial position and increase the overall health of their spending.

Acquiring new data analytic skills.

The future-ready comptroller will be well-versed in accounting, finance, and programming languages or “low code” technologies. The future-ready comptroller will understand how to write queries and effectively use commercially available data visualization software programs to answer questions “on the fly.” This will require a “learner” mindset and a keen focus on increasing digital literacy. This new way of doing business will enable comptrollers and their teams to grow tremendously in their skills and abilities and increase the value they are delivering for their organization.

Spending more time on data preparation. Humans produce more data per day than ever in human history. The armed services are no different. As more data is produced, significant effort is needed to ensure data is secure, understandable, and usable for analyses across the services. Comptrollers will need to dedicate the time required to make sure the data they are using is “clean,” or free of error, cataloged appropriately, secure, and accessible. Comptrollers will also need to help ensure that others across the services are following similar standards with respect to their data. Comptrollers will increasingly marry traditional accounting and financial data with other data sources—logistics and sustainment, operational, and human resources just to name a few—to advise service leadership. Enterprise data governance will be top priority, as the quality of the data will drive the quality of the results derived from it.

Adopting advanced data analytic tools. Comptrollers can help their service make more informed business decisions about resourcing. It will require powerful data analytic tools that can rapidly process greater amounts of data and distill the takeaways into manageable, easy-to-understand results. Commercially available software was a game changer to the accounting profession back in the 1990s, but more powerful tools are needed to ingest, prepare, and analyze the vast amounts of data now available. The future-ready comptroller team’s job duties will be less about pulling data and compiling reports, and more about



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leveraging analytic tools to better understand the organization’s financial health to recommend different courses of action. It will also become increasingly customary to present dynamic results allowing for “what if” scenarios to be analyzed in real-time. There will be fewer briefings in slide format and more in data visualization dashboards updated in real-time to support the speed of operations.

Embracing risk (and failure). Embracing risk is an uncomfortable place to be when serving as comptroller. However, employing new data analytic tools and ways of doing business will necessitate trying things that have not been tried previously. Asking more “what if” questions, adopting analytic tools that may prove not to be as helpful as originally hoped, and adopting new methods of working will all require embracing a greater amount of risk... and failure. The important lesson will be to try new things, fail fast, and rapidly apply what was learned. This will enable the comptroller’s organization to realize significant gains in advancing the organization’s decision-making capabilities in the shortest amount of time. This brings us to our final key area of change...

Being agile. Comptrollers’ work is rooted in regulation, policy directives, standard operating procedures, and well-established reporting processes. These ways of working, however, will not support the velocity with which data will need to be processed to unveil critical information at the speed of operations. The culture of the “comptroller’s shop” will shift, becoming more nimble, more flexible, and more resilient. Future-ready comptrollers will implement agile methods across their teams and adopt an agile mindset to get results faster than previously considered. Agility will be the backbone upon which future-ready comptrollers will design their teams around. Consequently, future-ready comptrollers will

take a hard look at existing business processes and reengineer them to support their increased reliance on advanced data analytic tools and capabilities.

What a Future-ready Comptroller Can Achieve

What a future-ready comptroller can achieve for his or her organization is limitless. Conceptually, a future-ready comptroller will be better equipped to understand the current overall financial health of the organization in near-real-time and arm leadership with the information needed to make optimal business decisions prospectively. A future-ready comptroller will be best positioned to obtain a clean audit opinion while playing an important role in making the armed services stronger and better prepared to fight the fight tonight. Universal to both is using advanced data analytic tools and more clean and secure data.

How future-ready are you?



U.S. Navy MH-60R Seahawks and support personnel assigned to the Helicopter Maritime Strike Wing at Naval Air Station Jacksonville, Florida arrive at Maxwell Air Force Base, Alabama, Oct.8, 2024. The aircraft and personnel relocated to Alabama in preparation for Hurricane Milton.



Carrie Meza

Ms. Carrie Meza has 23 years of experience in financial management of Navy programs and is currently the FMDDT Deputy Director. Prior to that, Ms. Meza established the OPNAV N4 Strategy and Budget Integration Division. and served as the Deputy Director for the Resources and Requirements Directorate of the Commander, Naval Forces Europe, Commander, Naval Forces Africa, Commander, SIXTH Fleet staff. Ms. Meza is a member of the Washington, D.C. chapter of SDFM.



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