

ALL THINGS FINANCIAL MANAGEMENT PODCAST

Cultivating a Strong Team Culture at FIAR

With Ms. Calandra Layne, Director of Financial Improvement and Audit Remediation at the Office of the Under Secretary Defense Comptroller



Welcome to the All Things Financial Management Podcast, presented by Guidehouse and the Society of Defense Financial Management. I'm your host, Tom Rhoads. Join us as we discuss top of mind issues facing Defense Financial Managers.

Tom Rhoads: And with that, I'd like to introduce our government guest for today's podcast. Today we have with us Ms. Calandra Layne. Ms. Layne is currently serving as the director of Financial Improvement and Audit Remediation at the office of the Under Secretary of Defense Comptroller. Thanks for being with us today, Ms. Layne. I appreciate your time and flexibility to join us as our government guest today.

Calandra Layne: Thank you. I'm happy to be here, Tom.

Tom Rhoads: If you wouldn't mind just sharing with us your background and what brought you to your current position as the Director of Financial Improvement and Audit Remediation at the Office of the Under Secretary of Defense Comptroller. And I guess in other words, would you mind sharing with us your story?

Calandra Layne: Sure. My journey started many, many years ago. Surprisingly, when I first graduated high school, I thought I was going to pursue a career in theater. Yes, believe it or not, I thought I was going to be on stage performing. And after talking to my parents, my dad questioned, "Hey, how are you going to make money acting?" Little did we know then I could have. But nonetheless, I started researching what kind of careers make a lot of money? And again, granted, this was back in '96, '97,

I remember accounting coming up on the list. And at the time, the salary for an accountant was \$50,000. So with that, my mind was made up. I pivoted to a major in accounting. I went to George Mason University here in Fairfax. Upon graduating, I started my career initially as an auditor. I was conducting both financial statement audits and performance audits.

My clients at the time were federal government organizations as well as some state organizations. After a few years in audit, I shifted to consulting, internal controls, enterprise risk management, some policy, and then a lot of work in audit remediation. And again, still servicing the federal sector primarily. And after 15 years or so supporting the government on the private sector, a job with DoD came open. Someone asked if I'd be interested in working for the government. At the time, honestly, I did have a little bit of apprehension because I had enjoyed a career of supporting government from the outside. I'd never really thought about a career in how I could support from the inside. So it was with that ask that started my initial interest in the government. And I remember interviewing one cold day in January 2019. I interviewed for the position; again, I went into it with, I love the job that I have, but why not? I can try. I can check it out.

I didn't hear anything from the government for about seven or eight months. I'd totally forgotten about the interview. I said, "Oh, okay. I guess things didn't work out." So I'm continuing busy myself with the career I had at the time in private sector. And then randomly, I received an email again about eight months later with an offer. And at the time, I had started to rethink what I wanted to do with my career. I had been in private sector for all of my career. I was beginning to think, what's the next chapter? How do I get there? So I was in a space of being open to opportunity when that offer came. So I had the wonderful opportunity of joining DoD within the Office of the Comptroller in September 2019. And when I took that first job, it was as the Program Manager for the Risk Management and Internal Controls program for those that have been around for a while formerly the MICP program.

So that was my first role as a GS15, as program manager for RMIC. And then eight or nine months later, through some shifting and attrition, I had the opportunity to become the DoD-wide consolidated audit liaison. So that was role still within the FIAR directorate, but I went from supporting internal audit, internal evaluation to working directly with the Office of Inspector General as the audit liaison for the Department. And I was in that role for about eight or nine months or so before an opportunity came up for the FIAR Director. So I applied, and this is the current position that I occupy as a Director of Financial Improvement and Audit Remediation, which is a part of the senior executive core. So that's the job I'm in today. And that's a little bit about how I got there.

Tom Rhoads: Thanks for sharing that Ms. Layne. It's amazing the journey that we all go on in our careers. And when you were back in the nineties and thinking about being an actor, what if someone would've come to you and said, someday you're going to be a senior executive at the largest organization in the world, driving probably the most complex financial transformation that's ever occurred in the history of the world. It's amazing when you think about where you wanted to be and then where you are.

Ms. Layne, cultivating a strong team culture as a critical leadership capability, what type of team culture are you working to build at FIAR?

Calandra Layne: When I think about team culture, I think about how do I create a space that is positive and nurturing and one that anyone who's a part of it gets value out of contributing to it, but also value out of being a part of it. I had the opportunity to attend AGA's National Leadership Training a couple weeks ago, and one of the speakers, I believe they were with Gartner, he mentioned that the average person will spend close to about a hundred thousand

hours at work over their lifetime. That's a third of their life spent at work. So if you think about the amount of time that we spend in the workplace on the job, that resonated with me because it has to be, the environment has to be a positive one. And when I think about the type of culture that I want to build here at FIAR and to continue to build, a couple of things come to mind. Inclusion and belonging—I want to make sure that I create and cultivate an environment where everyone feels valued and everyone feels like a value part of the team.

We all have different skills, we all have different strengths, but it's the collective of the team where we have our greatest value. So I want to be intentional about having an environment that cultivates those strengths through the lens of inclusion and belonging. Another thing that's important when I think about the FIAR culture is innovation and creativity. In fact, one of the performance elements for the FIAR team is the development of a minimum of two process improvements or innovations per year. We may not adopt everything, but the goal is to be in a mindset of how can we do this better? How can we do this smarter, more efficiently? Are we sure that we're focusing on what matters? So embracing that thinking outside of the box.

And when those new ideas come, we have to celebrate them so that there's a continual path for those new ideas. And then when I think of new ideas, I'm very intentional about making sure my team has a safe space to take risk. We get it. Not everything will be a hit out of the ballpark, but if we try and we put our all in and we manage those risk, this is a safe space to learn. The other thing I think about when I think of team culture is building relationships and making sure that there's recognition for all of the hard work that goes into operating in this environment. We have to tap into what people value, and most times I see folks want to be recognized. So we try to do that through increasing the number of spot awards, whether it's a little bit of time off or added bonus here or there.

We try to make sure that folks are recognized for going above and beyond. When we think about building relationships, one of the things that I started this year that's been particularly interesting is getting to know me sessions. At least just about every team meeting, and we started this during a FIAR retreat, but just about every team meeting we spend about 10, 15 minutes of getting to know me. And as simple as it is, it's an opportunity for each team member to talk about those things that are important to them, their family, those things they hold close, activities or hobbies that they enjoy and what advice they give their younger selves. So while I've been here in FIAR approaching five years or so, it's been through those getting to know me sessions in the last year that I've learned the most about my workforce because it's there that they share their love of traveling or their love of photography or how important being a team mom is to them.

So those are just a few things that we do to build relationships, given how much time we spend at work and with one another. And then I guess team culture, the last thing that comes to mind, or the last two things that come to mind is making sure that the environment here is one that values healthy collaboration. We can't do anything alone. We have tons of partnerships within Comptroller, within DCFO, but also external to DCFO. So making sure that we value partnerships and communication and then resiliency. I think that'll probably be the last thing I think about when I think about building team culture, resiliency. I'd like to say I have one of the hardest working teams in the Pentagon, and we have to have a workforce that's built to last, and acknowledging that none of us can pour from an empty cup.

So I am intentional about making sure my team establishes boundaries, professional and personal, so that they try to get balance. I know there's a myth is work-life balance even achievable? Different myths out there. But whether it's implementing no meeting Fridays or

encouraging folks to take time off, the work will be here when we get back. It's important that we take care of ourselves, the team takes care of themselves, and that's how we show up best to serve and support the mission. So those are a couple of things I think about when I think about building team culture here.

Tom Rhoads: No, that's impressive and I applaud you for your efforts. It's amazing because the 2020s, this decade, already has a reputation of being a decade of disruption with the pandemic and all the different things that have happened. And I think your leadership and driving this culture, it inspires your people and it empowers them to better handle and better deal with disruption. And I think that's important as we go forward for achieving our goals, especially the goals that FIAR has, which are there's a lot of them that you're working towards. So thank you for sharing that.

A strong team culture can help your team achieve organizational goals. So how does your team culture support the DoD and the FIAR mission?

Calandra Layne: So when we think about the mission of DoD, it's to provide a warfighter that protects national security interest. And taking that a step down to how we show up as financial managers, whether it's FIAR, the broader DCFO or financial management community, the warfighter needs resources, the warfighter needs resources when they need them. They need to know how much they have, where they are. So we have to make sure that there are mechanisms in place to bring confidence in how we are stewards of those resources and making sure those resources are available when they matter most. So when I think about how can FIAR show up and supporting the broader DoD mission, FIAR's mission is to ensure that there are controls in place, mechanisms in place to bring credibility, confidence to the reporting of our finances. One of the things that the FIAR team has done is adopted the use of OKRs, objectives and key results. You may be familiar, Tom, with a book called Measure What Matters by John Doerr. Yep.

Tom Rhoads: Yeah.

Calandra Layne: One of my team members, Adil Durrani brought this book to the team about two years ago as a resource for, one, how do we prioritize? We aren't short on work here at FIAR. There's always something to do with the short turnaround. There's always reporting. So one of the things that we often ask ourselves internally is, well, what's the priority over the other set of priorities? So this book Measure What Matters was introduced at the time as a way to manage priorities. What it has morphed into though is, this is the foundation for how we are establishing how the FIAR Directorate as a whole aligns its functions to not only the FIAR mission, but our overall strategic management goals for Comptroller. And those goals then align with the goals that are important to the Department, whether it be the National Defense Strategy and those other strategic goals at that level.

And if we are focused specifically on what matters to National Defense Strategy, which trickles down to our Comptroller financial strategy, we are working on the things that directly impact the warfighter. So we have these objectives, key results, and not only have we identified them, but we've developed KPIs that inform whether or not we are performing against those goals well. And that's been the foundation of how we bring energy to aligning the FIAR mission priorities with the goals of the Department.

Tom Rhoads: Thank you. And in speaking of FIAR, what are you doing at FIAR to change the way people think about annual financial statement audit efforts?

Calandra Layne: Sure. A lot of the end goal is do we have a clean opinion? And if we don't, what is it going to take to get us there? We're all aware that the recent 2024 NDAA now requires that the Department gets to a clean audit opinion by 2028. And every November our leadership is reporting. The press isn't short on stories on whether or not DoD is passing an audit. And we've heard our leadership say the audit is a journey. So one of the things that I am trying to be very intentional about is connecting the audit and the value of the audit and why we do this with things that are relevant, or things that matter to the workforce, things that matter to the public of whom we are accountable, and the things that matter to Congress and our oversight groups and committees. A couple of years ago, we started reporting in our agency financial report as a part of the audit overview and audit results section.

We started reporting how we've reshaped the audit through reporting the return on investment through five areas. Those areas are a more modernized workforce, improved business operations, quality decision making, reliable networks, and enhanced public confidence. So these are the same areas that we now use to report our progress on audit to the Hill. It's the same areas that we use on how we report our audit return on investment. And when we think about that return on investment, the department is investing quite a bit into not just audit, but audit remediation services, and we want to ensure the stewardship of those funds are evident, even though the journey to flip and audit opinion to, from disclaimer to unmodified may be a bit further out. There's a lot of goodness in that journey. So when we think about how many bots or RPA we're using to get more efficiency out of the workforce by saving man-hours, that's that a more modernized workforce.

When we talk about quality decision making, making sure that the tools we use for oversight or maximizing the utilization of budget, Navy has implemented different measures to maximize the use of their budget through their BEV tool, quality decision-making real-time. How much is available to you to use? Reliable networks. The progress made in ICAM, that's our identity credentialing access management solution. These are things that resonate with operations, day-to-day operations. So if we think about the audit and the value of audit through those essential areas, we can be less consumed with the pass-fail score of an audit and more focused on those tangible benefits that are derived as a byproduct of having good controls in place and sound financial management. And I personally think it's that that will impact the warfighter so that we can better serve our men and women in uniform.

Tom Rhoads: Yeah, there's just so much value in the journey and in the opinion is the end game, but there's just so much value that you create in going through the process.

Ms. Layne, we'd like to wrap up each episode with some career advice for our new careerists who may be listening. So knowing what you know now, what advice would you give to those who are just starting out their career in public service?

Calandra Layne: The first I think I'd say is you have to be the captain of your own career. I learned this many years ago, the importance of having a plan of your own. There's a phrase that I've heard often, if you aren't working towards your own dreams and goals, you're probably helping to realize someone else's. So be that captain of your career, chart it out and plan accordingly. Always operate with integrity. There's nothing more valuable than your honesty and integrity. Career paths aren't always linear. I shared earlier, I started my career on the private sector side. Ten years ago, I thought I was going to be partner in the accounting or consulting firm. I thought that that was the thing to do, and with partnership, I'd be successful.

Little did I know that my career journey would take me to supporting the Department of Defense, and there is no bigger or better inner personal pride and joy that comes with knowing that what I do every day is impacting the Department's ability to protect this nation. So, hey, every journey, whether it's a turn or twist or slope, embrace it.

Relationships matter. I think most every job I've had, whether it's a job, a volunteer opportunity, it's been presented to me because of someone who knew me, knew what I brought to the table, knew my skills, who trusted me, and who had confidence in me, and it was with that, that they referred me to other opportunities or brought opportunities before me. So again, relationships matter. Make sure you cultivate them, build them, get a mentor, seek sponsorship, but you can't do it alone. The other thing I'd say is always be ready. Move with agility and flexibility. Opportunity doesn't always come wrapped in a package with a thirty-day notice. So you have to take the hard projects when nobody's watching. You start interviewing for the job you want, the day you show up for the job you have. Always be ready. And then the last thing I'd say is bet on yourself. You can't get what you don't try for, and whom else will believe in you more than you believe in yourself. So that's a little bit of the advice I'd give, Tom, reflecting back on the journey.


Tom Rhoads: That's great advice. Thanks so much for sharing that Ms. Layne, and I know how busy you are. So I want to thank you again for carving out some time to be here with us today and wish you the best of luck going into the future. Thanks, Ms. Layne.

Calandra Layne: Thank you, Tom.

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