THE POTENTIAL IMPACT OF THE “NO FEAR ACT” ON EQUITY AND DIVERSITY AMONG FEDERAL CFO ACT AGENCIES: WHAT IS THE TREND OF OCCUPATIONAL SEGREGATION [RESEARCH-IN-PROGRESS]

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ABSTRACT

Aim/Purpose  This is a discussion of research in progress. The study will attempt to address the research question, what is the impact of the “No fear Act “on the current definition of diversity by the various CFO Act agencies and how does it influence the recruitment of CFOs and their deputies within the federal CFO agencies?

Keywords  No Fear Act, discrimination, retaliation, work environment, financial management, diversity, cultural transformation, inclusive workplace environment, civil rights

INTRODUCTION

The Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002 (No Fear Act) was enacted by the 107th Congress and signed into law by President Bush administration. The act has received various reviews and amendments over the years, with a recent amendment in 2017, sponsored by Rep. Cummings Elijah. The 2017 amendments expanded the act to include disclosure and enforcement requirements for acts of discrimination and retaliation in the federal work environment. The primary goal of the amendment was the minimum requirement of publication of all retaliation and discrimination activities within a year on the federal agency website. In addition, all Equal Employment Opportunity Commission (EEOC) activities on discrimination and retaliation in the agency for at least one year needs to be published on the website, and annual reports sent to Congress.

In 1990 Chief Financial Officers (CFO) Act, signed into law by President Bush, required all the twenty-three federal agencies to have a CFO position for proper financial management. Hiring for...
those positions began as soon as the bill was signed into Act. A review of the definition of diversity for the various agency reveals various definition of diversity by different agencies. For instance; the Department of Agriculture defines diversity in terms of cultural transformation; “Cultural Transformation is the process of promoting a diverse and inclusive workplace environment where there is equity of opportunity and empowerment of all employees to reach their full potential and create a higher performing organizations.” Department of Defense: “Diversity is all the different characteristics and attributes of individuals that are consistent with Department of Defense core values, integral to overall readiness and mission accomplishment, and reflective of the Nation we serve.” (DOD 2011) Department of the Treasury defines diversity in terms of Civil rights and Diversity: “ensuring the recruitment and retention of a well-qualified diverse workforce to meet the current and emerging, mission related to needs of the Department of the Treasury. To meet this goal, OCRD must ensure there are broad outreach programs available to reach diverse, well-qualified individuals; that no barriers exist that impede equality of opportunity for the promotion and development of such employees once they are hired; and that there are appropriate policies in place to help retain quality employees.”

These are few samples, representing the various perception of diversity by CFO agencies, within the federal government. Definitions, reactions, and perception of diversity varies across the agencies. The No fear Act does not address the definition of diversity, however, its primary focus, is on the accountability of violations of antidiscrimination and whistleblower protection and authorized the EEOC to issue rules and definitions. The EEOC does not have a direct definition of diversity, however, they issue definitions for all the elements considered to be part of diversity (Age, Disability, Equal pay/Compensation, Genetic Information, Harassment, National Origin, Pregnancy, Race/Color, Religion, Retaliation, Sex, and Sexual Harassment).

The CFO council asserts unprecedented numbers of Federal employees are due for retirement, and to continue a robust and expert-level recruitment to maintain high standard of workforce in Federal financial management, the CFO Council has enacted a series of recruitment programs to recruit, train, and retain the finest financial management personnel for the federal workforce. A review of the training materials reveals does not address diversity in recruitment. The focus on diversity is motivated by the fact that the EEOC does not clearly describe or define diversity, various CFO agencies perceptions for diversity differs, the CFO council does not address diversity in the recruitment training, how will these factors impact the next recruitment of CFO’s for the federal agencies. A review of the literature and the diversity issues of the past may bring an awareness of the need for the CFO agencies to have a common diversity perception, if not the same definition.

The study will attempt to address the research question, what is the impact of the “No fear Act “on the current definition of diversity by the various CFO Act agencies and how does it influence the recruitment of CFOs and their deputies within the federal CFO agencies?

**LITERATURE REVIEW**

The drive for social justice in the global world has encouraged the representation of diverse groups among various organizations in the world. The United States has consistently over decades enacted bills to foster a significant improvement of demographic diversity of the workforce (Choi & Rainey, 2014). Among the bills signed into laws are the affirmative action, equal opportunity employment act, etc., these acts have significantly served the historically underrepresented societies increased their access to the job market (Tsui & Gutek, 1999). The scope of affirmative action over the years has widened, and it does not necessary means setting quotas for minority representation and bypassing discrimination or prejudice. However, diversity should focus on delivering positive results from the cooperation at the workplace which varies in their degree of heterogeneity (Wise & Tschirhart, 2000).

The inclusion of minorities in the workplace does not necessarily promotes diversity. For instances, the definition of the Department of Agriculture explains diversity to be: "cultural transformation is the process of promoting a diverse and inclusive workplace environment where there is equity of opportunity and empowerment of all employees to reach their full potential and create a higher per-
forming organization." such perception of diversity will require a management team that in itself is diversified. Choi, (2013) explained that managerial diversity might enhance the welfare of nontraditional employees in their workplace. However, rules and regulations within the various agencies may limit the use of discretion for managers to support the interests of employees from the same demographic group. Considering the analysis of Choi, (2013), the presence of rules and regulations within these agencies may lead to occupational segregation. The study will use trend analysis to track the hiring of the CFOs, and after the enactment of the No Fear Act how is occupational segregation impact or how has diversity among the senior financial officers increased in the federal agencies.

Stalcup, (2003) conducted a trend analysis of 6,100 career Senior Executive Service members and concluded that significant change in diversity among these agencies are the replacement of white males with equal white females. Stalcup projected, minority representation within ten agencies is expected to decrease, while other twelve agencies will experience an increase in minority representation. The question to be addressed, is at what level will the representation decrease and increase within the CFO agencies?

**METHODOLOGY**

The study proposed a mixed method to review and compare the current definition of the selected twenty-three CFO agencies to some of the leading academic definition of diversity to determine similarities and how to bridge the differences and perceptions of diversity in the CFO agencies. In addition, the study proposed a trend analysis by reviewing the available secondary data from the 23 CFO agencies to answer the question “what are the potential impact of the NO Fear Act on diversity improvement in the recruitment of federal financial related jobs in the CFO agencies? What is the impact of the “No fear Act on occupation segregation?. The study will use the EEOC elements discrimination but will restrict it to the elements that impact recruitment directly (example; trend by age, disability, national origin, race/color (ethnoracial), religion, and sex). The 2002 "No Fear Act" demands federal agencies to make public, the complaints and violations of anti-discrimination and whistle-blower protection laws on a quarterly basis. The study will initially assume that a well diverse CFO agency may have fewer complaints as compared other agencies, not well diverse (Choi & Rainey, 2010).

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Potential Impact of the “No Fear Act”


BIography

Daniel Acheampong joined the FGCU faculty in June 2011, as Accounting Instructor. He received his doctorate in accounting from the Argosy University in 2013. Dr. Acheampong is a current DBA student at University of South Florida Muma Business of College and a current reviewing partner with Daga Accounting Solutions. Prior to joining FGCU, he served as a utility auditor for the state of Florida (PSC) and founded Daga Accounting Solutions. His research work is published in the Journal of Finance and Accountancy and Accounting & Taxation. email: dacheamp@mail.usf.edu