“Driving Performance in support of the Army FM Mission”
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As we look to building the Army of 2030, we face historic strategic competition, significant fiscal limitations, and increasing pressure to demonstrate progress in reform, including the successful completion of the financial statement audit. With that goal in mind, and those challenges before us, we have embarked on a multi-year effort to embrace a people-first, mission-ready, data-driven, and digitally enabled approach consistent with the Army’s Strategy.

This Campaign Plan aligns with the Army Financial Management Strategy 2028 (AFMS28) published in November 2022. While we have had notable success in our primary missions, in this time of competing priorities, limited resources, and myriad demands for our attention, we must focus and harness our energies to progress on mandated tasks. Further, it is critically important to look to the future to determine how best to develop the workforce to ensure we support the Army’s Strategy and deliver the goals of AFMS 2028.

The Army Strategy’s Lines of Effort (LOEs) of Readiness, Modernization, Reform, and Alliances and Partnerships are guiding principles within this Campaign Plan for the Financial Management (FM) Community. The FM Community must learn from history and apply this knowledge to focus on making the Community more effective, auditable, and analytical.

Previously, the Army claimed it faced unprecedented challenges or demands, but what used to be considered extraordinary has now become the norm. The Army must ensure continuous work toward common goals and timelines in this environment. This Campaign Plan provides tasks necessary to achieve the strategic goals in the AFMS28:

- **Strategic Goal 1:** Enable the Financial Management Workforce with Tools and Training
- **Strategic Goal 2:** Effectively Resource the Army
- **Strategic Goal 3:** Achieve and Maintain a Favorable Audit Opinion
- **Strategic Goal 4:** Improve Army Business Processes and the Internal Control Environment
- **Strategic Goal 5:** Leverage Data to Improve Army Operations

These goals are consistent with the Office of the Secretary of Defense (OSD)’s guidance in the Department of Defense (DoD) FM Strategy released in March 2022. The collective support of this Campaign Plan is critical to success as a team.
**Purpose and Governance**

**Purpose**

The Campaign Plan directs short- and mid-term measurable actions and establishes long-term goals to guide the development, defense, and oversight of policies and programs to support the ASA (FM&C)’s Title 10 responsibilities. This Plan translates the Army FM Strategy into LOEs comprised of executable initiatives with measures of progress and desired outcomes to achieve our Strategic Goals.

**Governance**

Each LOE is led by an organizational owner within the FM Community—a Champion. The LOE Champions are accountable to the ASA (FM&C) to accomplish their LOE outcomes. ASA (FM&C) will employ existing governance bodies to oversee Campaign Plan implementation. As the primary document for synchronizing efforts, the Campaign Plan will go through revisions and updates as conditions, limitations, or changes in guidance occur. This will include reporting on progress, metrics, and risks to achieving the LOE objectives, and refreshing the Campaign Plan annually.

“**The Campaign Plan provides clear direction and priorities to achieve our strategic goals.**”
Today, the Army faces a new normal that includes significant fiscal pressures and increasing demands to demonstrate reform progress, including achieving and sustaining a favorable financial statement audit.

To advance these goals, the Army executed internal reforms to streamline processes and shed inefficient and less critical programs. This ensured that sufficient funding was available to pursue the efforts best aligned with the Army’s priorities—People, Modernization, and Readiness.

The Army FM Community must become as focused and effective as possible to ensure our budgets are analytically sound and defensible, our operations are efficient, and our workforce has access to the knowledge, skills, training, and technology needed to support ever-increasing demands.

THE FOLLOWING CONDITIONS WITHIN THE STRATEGIC AND OPERATIONAL ENVIRONMENT INFLUENCE THIS PLAN:

- The Army has four years of experience doing full-scope financial statement audits, which have proven more challenging than anticipated.
- The Army determined it would be difficult to obtain a favorable audit opinion using the federated Enterprise Resource Planning (ERP) systems.
- The Army created the Army Civilian Career Management Agency (ACCMA) to develop functional workforces centrally.
- Two data platforms (Army Vantage and Advana) exist and provide unprecedented access to data to improve decision-making.
- Portions of budget previously funded as Overseas Contingency Operations (OCO) are now accounted for within the base budget.
- The portions of the Budget Control Act of 2011 impacting DoD spending expired.
- The Army has embarked on a historic effort to enhance its platforms and capabilities while maintaining end strength, all within a constrained total budget.
Reform the Army’s financial processes to improve performance and optimize purchasing power through transparent program/budget formulation and execution in compliance with fiscal laws, regulations, and policies while inspiring trust with our civilian and military leaders, Congress, and the American taxpayer.

Coordinate and prioritize efforts to improve operations and decision-making in all elements of financial management and define a roadmap to measure progress.
STRATEGIC GOALS

The Army FM Strategy 2028 Mission, Vision, Guiding Principles, and Strategic Goals set the priorities for the Army FM Community for the next five years.

**STRATEGIC GOAL 1**
Enable the Financial Management Workforce with Tools and Training

**STRATEGIC GOAL 2**
Effectively Resource the Army

**STRATEGIC GOAL 3**
Achieve and Maintain a Favorable Audit Opinion

**STRATEGIC GOAL 4**
Improve Army Business Processes and the Internal Control Environment

**STRATEGIC GOAL 5**
Leverage Data to Improve Army Operations

A finance noncommissioned officers leads the planning efforts for the finance operations training block during the annual Diamond Saber Exercise.

EXECUTION

CONCEPT OF OPERATIONS

The FM Campaign Plan consists of four LOEs that bring unity of effort to progress towards the Strategic Goals and Objectives by translating the Strategy into executable initiatives. Each LOE has a designated organizational owner—a Champion, who is accountable to the ASA (FM&C). Our LOE initiatives will bring focus through the tangible actions we will take to progress toward our Goals—with emphasis on the next two fiscal years.

The four LOEs are mutually supportive in achieving our Strategic Goals. For example, enabling our workforce is foundational to achieving and sustaining outcomes across all the LOEs and Goals. Similarly, as we improve financial operations and progress in our audit, we will provide trustworthy data to improve resourcing and unlock insights to improve Army operations.
FOUR LINES OF EFFORT

LOE 1: Enable the Financial Management Workforce with Tools and Training
LOE 2: Effectively Resource the Army
LOE 3: Improve Financial Operations and Achieve Sustainable Auditability
LOE 4: Enhance and Embrace Essential FM Systems
ENABLE THE FINANCIAL MANAGEMENT WORKFORCE WITH TOOLS AND TRAINING

The Soldiers and Civilians who make up our Army FM Community are our top priority and the bedrock of Army fiscal stewardship. The 15,000+ Army FM Professionals—including Soldiers at all ranks and at least 10 distinct Civilian job series—serve at all echelons across Army, Joint, and multinational organizations around the globe. The breadth of the Army FM workforce demonstrates the need for tailored development paths to meet our diverse mission set. Our FM professionals must strive to be more analytical, technologically adept, and more agile than ever before to execute FM functions effectively and efficiently. These demands will only grow as transactional work is further automated and advancements in data science provide unprecedented capability to generate analytical insights at all echelons.

Army FM professionals provide military and civilian leaders with critical data and analysis to make effective decisions. Therefore, we must enhance our training programs and provide growth opportunities to develop our future leaders. We must invest in our FM professionals by providing the knowledge, skills, tools, and experiences they need to strengthen resourcing, achieve and sustain auditability, and exploit the capabilities that information technology and data science offer in supporting our mission.

Along with the training and growth opportunities mentioned above, we need to cultivate trust throughout our FM Community and with those we support. We must encourage innovation and prudent risk-taking to generate operational improvements and reliable financial information. By executing our initiatives, we will strengthen our workforce by enhancing existing programs that support their growth and professional development, foster cohesion, and enable their progression as our future Army FM Community leaders.
A trained and adaptive Army FM Professional with strong leadership and technical skills who provides keen insights and analysis to leaders that result in improved financial and operational outcomes.

STRATEGIC OUTCOME

Army FM Professionals with awareness of opportunities for career enhancement, growth, and development. An integrated military and civilian workforce that provides reliable, auditable, decision-ready financial information to commanders, staff, and civilian leaders.

INITIATIVES

- Shift to an analytical focus
- Foster an innovative culture
- Attract, acquire, develop, employ, and retain top talent
- Institutionalize improved finance and accounting competencies and practices

DESIREED OUTCOMES

- Expanded training programs to develop analytical skills and other emerging, relevant requirements
- A strong FM community empowered by ground-up innovation, recognition, and increased knowledge-sharing
- Enhanced career paths that include leadership development, a mentorship program, and additional rotational opportunities
- Readily accessible Updated FM training, policies, and regulations
Effectively resourcing the Army requires that we overcome the obstacles and volatility of resourcing the Army mission by implementing improved processes, reducing manual data manipulation, and deploying improved analytical tools.

Over the last two decades, the Army resourced to engage in OCO using separate lines of funding, which Congress provided outside of mandated budget ceilings. At times, base requirements were funded using OCO, called “OCO for Base” in official budget documentation. Over recent years, the Department has shifted to funding all enduring requirements in the base budget and reserving OCO funds for more narrowly defined requirements. Concurrently, the Nation has depended on the Army to assist with unforeseen domestic requirements, including domestic security, COVID-19 response, and hosting Afghan evacuees. Continuing resolutions have become the norm to begin each fiscal year.

The Army has seen significant volatility in execution and routinely reprograms about $5 billion annually in above- and below-threshold reprogrammings. This challenges our budget formulation process and contributes to higher-than-preferred levels of both deobligations and cancellations. This demonstrates the importance of improving the budget’s execution and the critical nature of having reliable data analytics platforms to support estimates. By utilizing data analytics and having these estimates backed by actuals, approval times will decrease, knowledge and understanding of cost drivers will be more apparent, and drafting our budget narrative will be more streamlined. All of this will support the Army’s priority to continue down a sustainable path to transform while remaining ready to answer our Nation’s call anytime, anywhere.
STRATEGIC OUTCOME

A better-justified budget request that withstands OSD, Office of Management and Budget (OMB), and Congressional scrutiny. There are fewer machinations during execution because programming and budget decisions are supported by analysis that includes feedback loops throughout the PPBE process.

INITIATIVES

- Augment Army budget decision-making with data platforms
- Enhance and improve estimates using analytics throughout Planning, Programming, Budget, and Execution
- Better match funding to Organic Industrial Base capacity and reduce Industrial Operations Carry-Over
- Promote effective, efficient, and cost-conscious business practices in FM training and doctrine

DESIRED OUTCOMES

- Established Commanders Accountability and Execution Review (CAER) Forum for all appropriations
- Developed and implemented Army cloud-based decision support environment for FM leaders
- Established common Cost Element Structure to link cost estimates, budget justification, spend plans, and contract line items to an Army standard cost structure for execution reporting
- Better-integrated Army Working Capital Fund Business Areas and allocated funding designated for execution
- Published Cost Management Implementation Plan and updated Army Cost Management Handbook

END STATE

Budget and resource managers execute simplified, streamlined budget and resource management processes driven by modern, standard, cloud-based capabilities using reliable, transparent data – enhanced alignment of programming and budgeting through execution without the need for data manipulation, reconciliation, and manual processing.
Since the Chief Financial Officer Act of 1990, Congress and the American people have demanded that Government agencies improve their financial management. Success in the audit will demonstrate accountability to the taxpayer, Congress, and Army Senior Leaders. It will also build trust and confidence in our processes and data, improving decision-making for all. While we have made significant progress in developing controls and processes that provide transparency to our financial transactions, the Army has hundreds of findings to address and has yet to retire a material weakness. The Business Mission Area Champion (BMAC) and Audit Committee meetings have expanded participation in the audit to the functional communities and the Army’s performance will improve with more focus from higher levels of leadership, metrics linked to data quality and financial improvements, and greater accountability for results from the functional process owners and commanders.

By maintaining excellence in operational execution and adherence to agreed-upon remediation schedules, we will retire material weaknesses and obtain favorable audit opinions while sustaining improvements to our data, processes, and controls.

Our recent experience has helped us understand the complexity of a Service-wide financial statement audit. We will increase senior-leader participation in audit oversight to recognize accomplishments and expedite problem resolution. We will also benefit from continuous engagement with our commands and functional communities by creating a CAER-Readiness forum that draws the direct connection between functional execution and audit results. The BMAC and Audit Committee will continue to oversee the specific, targeted actions on the critical path to resolving Notice of Findings and Recommendations (NFRs) and material weaknesses, as outlined in the annual audit plan and roadmap. A favorable audit opinion is the outcome of the Army’s adherence to regulations, policies, and procedures that meet accounting standards while achieving operational mission goals. Establishing and executing repeatable business processes, coupled with a robust internal control environment, will ensure we achieve audit success.
**INITIATIVES**

- Establish the Tone at the Top and accountability from Army Senior Leaders to all Commanding Generals and Senior Executives for making audit progress
- Continue to establish and execute audit remediation priorities and plans
- Develop transparent audit progress reporting
- Leverage technology to drive business transformation and audit progress
- Establish a centralized FM knowledge management system
- Design, implement, assess, and monitor the Army’s internal control environment in accordance with OMB Circular A-123 and utilize the Risk Management and Internal Control program to identify the effectiveness and efficiency of the Army’s internal controls and sustainment of remediation efforts
- Continuously monitor and reassess the resource requirements to establish and maintain auditability

**DESIRED OUTCOMES**

- Evidence of adherence to OMB Circular A-123, FFMIA, FMFIA, and GAO Greenbook as demonstrated through the Risk Management and Internal Controls Program
- Progress towards the completion of the Integrated Project Plans for each Audit Roadmap Area
- Commanders provide active support and participation through consistent communication strategies executed throughout the fiscal year
- Achieve favorable financial statement and SSAE-18 audit opinions

**STRATEGIC OUTCOME**

Improved and standardized business processes to meet accounting standards and support the Army's Mission, enabled by a common operating picture using standardized data. Audit success prioritized by Army Senior Leaders, Commanding Generals, and Senior Executives across all organizations and echelons.

**END STATE**

Business owners’ ongoing internal review of applicable internal controls and related business processes and procedures, resulting in sound financial management and accounting practices, validated by a favorable audit opinion.
The FM Community must embrace the digital revolution to achieve a favorable audit opinion by 2027 and to provide the capabilities needed by the Army of 2030. The intersection of digital and finance operations will continue to grow more important and relevant to the Army’s mission as we migrate to next-generation, cloud-based systems with increased automation, which will provide more opportunities for innovative improvement.

The Army’s current FM systems environment includes five federated ERP systems that are key to handling general ledger transactions for wholesale logistics, retail logistics, accounting and finance, and personnel. Those ERP systems have not proven effective in producing an auditable environment, as was originally envisioned. The business systems environment has fragmented business processes, such as budget-to-report, order-to-cash, acquire-to-retire, and procure-to-pay, and has resulted in excessive manhours spent on reconciliations, unaffordable sustainment costs, and a general lack of accessible, reliable, and auditable data.

Additionally, the Army’s current ERPs and complementary business systems are not easy-to-use. Through digital transformation, we will remove barriers to efficiency by naturally integrating transaction requirements within work processes using next-generation technology. This will provide an improved user experience.

Many of the challenges we face stem from our fragmented business processes and the number of systems we must access and interface. With a modernization approach that includes process improvement and workforce engagement, we can improve our budgeting, optimize our operations, enable analytics, and achieve and sustain a favorable audit opinion. We need to streamline the environment, standardize data elements using Application Programming Interfaces, and take advantage of the increased functionality offered in a cloud environment. In the long run, we will champion the Enterprise Business Systems-Convergence (EBS-C) program as essential to the sustainability of the audit. However, we cannot wait for EBS-C, so we must not delay critical fixes to General Fund Enterprise Business System (GFEBS) that will enable us to progress on the audit. Also, other systems not within the EBS-C purview must be enhanced as appropriate.
**INITIATIVES**

- Simplify the Army Systems Environment
- Improve the data quality of FM systems
- Improve the security of FM systems and data
- Support Enterprise Business Systems – Convergence
- Improve Governance of FM Systems Environment
- Support Enterprise Architecture Knowledge Management
- Move to G-Invoicing

**DESIRERD OUTCOMES**

- Reduced number of financial/feeder systems
- Increased number of financial/feeder systems moved to the cloud
- Demonstrated progress towards resolving Legacy System material weaknesses
- Reduced total cost to perform core FM processes
- Reduced percentage of money spent on FM systems sustainment in relation to total FM Spend
- Closure of information technology-related NFRs
- Completion of G-Invoicing migration

**STRATEGIC OUTCOME**

Enhanced capabilities to support financial, cost, and budget execution processes while establishing an environment capable of sustaining a favorable audit opinion. Improved completeness and accuracy of financial data to inform financial and operational decisions.

**END STATE**

Achieve integrated business mission areas and improved processes in a less complex environment, built with users in mind, to achieve efficiencies and a sustainable favorable audit opinion.
CONCLUSION

We must continue to advance our FM capabilities to achieve the trust and confidence our leaders and stakeholders demand, and position ourselves for success in the future.

The Army FM Community now has a roadmap to directly impact the future state of our profession and it is incumbent upon each of us to own this Campaign Plan.

Within our community, we each have a role to play whether it be developing our own skills, mentoring others, overseeing operations, or managing and supporting modernization initiatives.

With the tools and capabilities available to us, we have a rare opportunity to reimagine the way the Army does business and establish ourselves as trusted advisors to leaders and stakeholders throughout the Army and Department of Defense.

We must embrace the challenge to be our best and strive to meet our long-term goals while remaining focused on our role in supporting the Army’s mission to deploy, fight, and win our Nation’s wars. We each have a role in this endeavor to take the Army FM Community over the horizon!
1 Pvt. Molina training with USAFMCOM Trainer on his Financial Management responsibilities during the Army’s Annual Diamond Saber Exercise.

2 The illustration depicts how the Financial Management Profession (Diamond) shines over the horizon, providing support to Army Soldiers in the field. The gold-lit horizon is symbolic of all external stakeholders and the future of our profession.