



DEPARTMENT OF THE ARMY

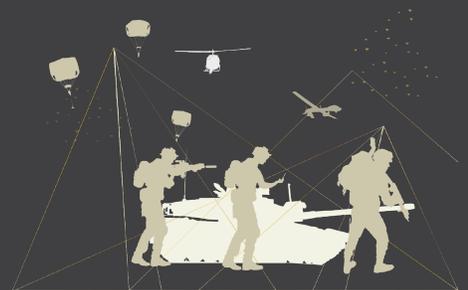
FINANCIAL MANAGEMENT STRATEGY **2028**

Assistant Secretary of the Army (Financial Management & Comptroller)



COVER PAGE CAPTIONS

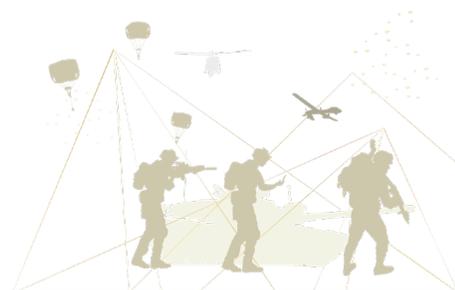
- ① The Finance Diamond radiates a glow over the Soldiers, serving them by illuminating a path in the right direction.
- ② Army Finance and Comptroller Soldiers conduct disbursing training to be ready for contingency operations.





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MESSAGE TO THE ARMY FINANCIAL MANAGEMENT WORKFORCE



As Financial Management (FM) Professionals, we are being challenged to ensure our Nation’s security, providing for Army priorities within a fiscally constrained environment: “To optimally resource the Army to fight and win our Nation’s wars.” This simple statement is the bottom-line outcome we must achieve as our Army’s FM Community. However, we cannot do so without you—a skilled, talented professional FM team, empowered by sound business practices, working in collaboration with our stakeholders. Our stakeholders’ trust is earned by transparent, auditable, and compliant financial information that is timely, relevant, and accurate for analysis and decision-making.

“ The Office of the Assistant Secretary of the Army (Financial Management and Comptroller), with your input, developed this Army FM Strategy 2028. This strategy builds upon the solid foundation of Army Finance Strategy 2026, with a horizon of 2028 and beyond. ”

We have aligned the previous Strategic Objectives to five Strategic Goals that support the Army Strategy. In turn, the five Strategic Goals are informed by the Office of the Secretary of Defense (Comptroller)’s recently published Financial Management Strategy.

We believe that people are the Army’s number one priority and the focus of Goal 1: Enable the Financial Management Workforce with Tools and Training. We cannot excel without the participation and investment of the people of the FM Community. It is critical to invest in and recognize our community’s performance to achieve Goal 2: Effectively Resource the Army’s priorities of people, readiness, and modernization. To do so, we must strengthen the linkages between Planning, Programming, Budgeting, and Execution. We must continue to resource the Army’s needs while providing transparency and timely and accurate financial information to our leaders, as evidenced by success of Goal 3: Achieve and Maintain a Favorable Audit Opinion – American taxpayers and stakeholders expect and deserve as much. We can only do this through properly transformed and modern processes and systems as stated in Goal 4: Improve Army Business Processes and the Internal Control Environment. Similarly, Goal 5: Leverage Data to Improve Army Operations, demonstrates an integrating purpose and outcome across all goals of providing for the operational success of our Army. To drive continued momentum along with accountability, we are supporting this Strategy with the FM Campaign Plan, which provides for measurable and timely outcomes.

To every individual within our FM Community, my request to each of you is to play an active role—to be bold in suggesting new ideas, to be dedicated in developing your skills to leverage our new capabilities and, above all, to embrace change and innovation with enthusiasm.

Honorable Caral E. Spangler
Assistant Secretary of the Army
(Financial Management and Comptroller)

INTRODUCTION

The Army is focused on foundational priorities of People, Modernization, and Readiness as we confront the task of rebalancing our strategic capabilities to better align with a new era of competition in a fiscally constrained environment. Simultaneously, the Army faces increasing demands to demonstrate reform progress, including achieving and maintaining a favorable financial statement audit opinion. This Strategy directly supports Army priorities and aligns with the Department of Defense's (DoD) recently published DoD FM Strategy Fiscal Year (FY) 22-26.

The Army FM Community is essential to enabling fiscal discipline and providing reliable information to Army leaders as they make tough decisions among competing demands. 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, and training needed to support ever-increasing demands.

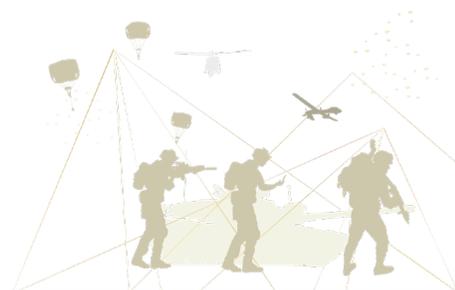
The Mission, Vision, Guiding Principles, and Strategic Goals provided on the pages that follow set the priorities for the Army FM Community for the next five years. We will implement the Strategy through the Lines of Effort detailed in the Campaign Plan, which we will refresh annually as we progress on this important journey together.



Lt. Gen. Paul Chamberlain discusses the fiscal year 22 President's Budget.

STRATEGIC AND OPERATIONAL ENVIRONMENTAL CONDITIONS INFORMING THIS STRATEGY:

- 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.





MISSION

Reform the Army's financial processes to improve performance and purchasing power through transparent program/budget formulation and execution in compliance with financial laws, regulations, and policies while inspiring trust with our Military and Civilian leaders, Congress, and the American taxpayer.



VISION

A dedicated and inspired Financial Management (FM) Community with the training and skills necessary to operate in today's business and operational environments. A transparent process to deliver efficient, reliable financial and resource management support to enable the Army Mission. Improved financial business processes, systems, and data, enabling leadership decision-making and validated by favorable audit opinions.

GUIDING PRINCIPLES

THESE GUIDING PRINCIPLES RECOGNIZE THAT PEOPLE ARE THE ARMY'S NUMBER ONE PRIORITY AND SERVE A FOUNDATIONAL ROLE IN ACHIEVING OUR STRATEGY. BY INVESTING IN OUR PEOPLE AND CULTURE, ALONG WITH EACH OF US DEMONSTRATING ARMY VALUES IN ALL OF OUR ACTIONS, WE SET THE CONDITIONS FOR OUR PEOPLE TO THRIVE AND WILL ACCELERATE OUTCOMES TO ACHIEVE THE STRATEGY.

- **Develop the Workforce** - A knowledge-based seamlessly integrated civilian and military workforce that is fully trained and empowered to meet the current and future requirements of a transforming Army.
- **Build the Bench** - The right people with the right skills, doing the right jobs, in the right places, at the right time; identified critical skills and competencies required to support the future of Army Financial Management.
- **Inspire Innovation** - An environment that encourages freedom of thought and prudent risk-taking to solve problems and improve operations.
- **Enhance Communication** - Highly effective, respectful, and efficient internal communication with open lines of communication and eroded silos; effective strategic external messaging that manages stakeholders efficiently to support our organizational goals.

“ *These guiding principles recognize that people are the Army's number one priority.* ”

STRATEGIC GOALS, STRATEGIC OBJECTIVES, AND WHAT SUCCESS LOOKS LIKE



STRATEGIC GOALS AND OBJECTIVES



1 ENABLE THE FINANCIAL MANAGEMENT WORKFORCE WITH TOOLS AND TRAINING

- » **1.1:** Shift to an Analytical Focus
- » **1.2:** Promote a Culture of Innovation
- » **1.3:** Attract and Retain Top Talent
- » **1.4:** Institutionalize Improved Finance and Accounting Competencies and Practices



2 EFFECTIVELY RESOURCE THE ARMY

- » **2.1:** Strengthen Linkages Between Planning, Programming, Budgeting, and Execution
- » **2.2:** Improve Accuracy and Utilization of Data and Cost Estimation to Inform Decision-Making



3 ACHIEVE AND MAINTAIN A FAVORABLE AUDIT OPINION

- » **3.1:** Set Tone at the Top and Enforce Accountability from Army Senior Leaders
- » **3.2:** Establish and Execute Audit Remediation Priorities and Plans
- » **3.3:** Improve Accounting Practices Using Technology and Change Management
- » **3.4:** Risk Management Internal Control (RMIC) Program Expansion



4 IMPROVE ARMY BUSINESS PROCESSES AND THE INTERNAL CONTROL ENVIRONMENT

- » **4.1:** Improve and Standardize Business Processes and Systems
- » **4.2:** Simplify FM IT Business Systems and the Interface Environment



5 LEVERAGE DATA TO IMPROVE ARMY OPERATIONS

- » **5.1:** Improve Consistency, Reliability, and Transparency of Data
- » **5.2:** Adopt and Exploit Data Platforms and Analytics Tools to Improve Decision-Making



STRATEGIC GOAL 1:

ENABLE THE FINANCIAL MANAGEMENT WORKFORCE WITH TOOLS AND TRAINING

The future of Army FM depends on inspiring and enabling the workforce to engage in higher-level problem-solving that translates into more efficient and effective operations. This Strategy supports developing a high-achieving, integrated Military and Civilian FM workforce with the right skills, grades, series, and depth in the appropriate functions to realize the potential of advanced analytics powered by modernized systems and processes.

A KEY COMPONENT OF THIS STRATEGIC GOAL IS ALIGNING THE WORKFORCE WITH PROCESSES AND TECHNOLOGY TO IMPROVE AUTOMATION WHERE APPROPRIATE AND ENABLE RESOURCES TO FOCUS ON ANALYSIS AND CONTINUOUS IMPROVEMENT EFFORTS.

WHAT SUCCESS LOOKS LIKE

ARMY FM PROFESSIONALS PROGRESS THROUGH INTENTIONAL DEVELOPMENT PATHS TO GAIN THE PERSPECTIVE AND KNOWLEDGE TO LEAD AND DEVELOP OTHERS IN MEETING DYNAMIC ARMY FM REQUIREMENTS.

This workforce is empowered with knowledge, skills, culture, processes, and technology to enable them to provide valuable, timely, and reliable information to decision-makers, resulting in more effective and efficient operations.

STRATEGIC OBJECTIVES

OBJECTIVE 1.1: SHIFT TO AN ANALYTICAL FOCUS

FM competencies in industry have been evolving from a transactional focus to a value-adding, strategic, and analytical focus. Aligning military and civilian FM skillsets with projected analytical talent demands will benefit the Army FM Community. Enhancing the FM workforce by providing the relevant skills in the right areas will improve performance and productivity while increasing job satisfaction. Deploying automation that reduces the need for people to perform redundant, labor-intensive tasks will enable FM personnel to focus on more impactful analysis.

OBJECTIVE 1.2: PROMOTE A CULTURE OF INNOVATION

Transformation efforts require an environment that encourages innovation and a reasonable tolerance for prudent risk to support accelerated and continuous improvement. Adopting a culture of innovation will promote the FM Community's people, processes, and technology to operate at the speed of relevance. Encouraging new methods and proactive thinking will lead the FM Community toward meaningful improvement.

OBJECTIVE 1.3: ATTRACT AND RETAIN TOP TALENT

Cultivate an environment where Soldiers and Civilians feel motivated and empowered to shape the future of the FM Community. By adopting a more holistic approach to talent management for the executive and staff levels to obtain broad experience across financial operations and comptrollership, the Army will have a stronger workforce and improved retention. Implementing an improved FM talent sourcing strategy will also help the Army FM Business Mission Area domain to attract individuals with the right backgrounds to achieve our future operating model.

OBJECTIVE 1.4: INSTITUTIONALIZE IMPROVED FINANCE AND ACCOUNTING COMPETENCIES AND PRACTICES

An appropriately educated, trained, and certified FM workforce will align the available talent and skills with the financial and accounting competencies necessary to support the future FM operating model. In strengthening the workforce’s knowledge of their roles’ theoretical and practical aspects, the workforce will more efficiently execute processes as intended. Further, FM professionals will be empowered to make appropriate recommendations and proactively address issues to improve financial and operational results.

OBJECTIVE	HOW TO MEASURE PROGRESS
OBJECTIVE 1.1: SHIFT TO AN ANALYTICAL FOCUS	<ul style="list-style-type: none"> • Improve alignment and integration of the Military and Civilian FM workforce to ensure missions, processes, and systems are appropriately staffed • Develop feedback mechanisms and performance indicators to measure the effectiveness of talent alignment efforts, identify talent gaps, and further refine Army developmental programs • Establish training opportunities for interested FM Community members to increase their data science or analytical skills • Adopt mindset for the workforce to be empowered and enabled by analytic and business tools
OBJECTIVE 1.2: PROMOTE A CULTURE OF INNOVATION	<ul style="list-style-type: none"> • Complete a change management effort to institutionalize ground-up innovation with leadership sponsorship in the FM Community • Increase knowledge sharing across organizations, locations, and echelons for forward-thinking and problem-solving • Increase diversity of talent – knowledge, skills, behaviors, and preferences • Establish rotational assignments throughout the FM Community to increase knowledge, promote diversity of thought and understand interdependencies and connections across jobs • Develop successful projects using data platforms (Army Vantage and Advana) and share them across the FM workforce
OBJECTIVE 1.3: ATTRACT AND RETAIN TOP TALENT	<ul style="list-style-type: none"> • Develop a talent management plan and hire for talent demands in a timely and targeted way • Develop differentiated FM career paths to retain and develop talent • Increase leadership emphasis and clear communication to the FM workforce on developing cohesive and productive teams
OBJECTIVE 1.4: INSTITUTIONALIZE IMPROVED FINANCE AND ACCOUNTING COMPETENCIES AND PRACTICES	<ul style="list-style-type: none"> • Improve curriculum and reskill, train, and develop FM workforce to meet talent demands by leveraging academic partnerships • Work with stakeholders and process partners to assign an appropriate number of skilled and capable professionals to execute FM roles and responsibilities



Sgt. Maj. Darnell Cabell discusses Guiding Principles with the Financial Management Community during a briefing.



STRATEGIC GOAL 2:

EFFECTIVELY RESOURCE THE ARMY

The Army must stay on a sustainable strategic path to 2030 that provides the Joint Force with relevant and modernized forces, capabilities, and training to meet future challenges. Effectively justifying Army requirements and optimizing our use of those resources requires that we overcome obstacles and volatility by implementing improved processes, reducing manual data manipulation, and deploying improved analytical tools.

WHAT SUCCESS LOOKS LIKE

AN ANALYTICALLY SUPPORTED BUDGET REQUEST THAT OPTIMIZES AVAILABLE RESOURCES WHILE ACHIEVING THE ARMY'S MISSION.

Reliable financial and resource management support is enabled by modernized and standardized business processes, a simplified business system environment, and improved integration and analysis throughout the Planning, Programming, Budgeting, and Execution (PPBE) process.

STRATEGIC OBJECTIVES

OBJECTIVE 2.1: STRENGTHEN LINKAGES BETWEEN PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION

Tightening integration throughout the PPBE process, from capability needs to program design to securing funding and acquiring the goods and services required, can improve efficiency while delivering maximum capabilities to the battlefield. Improving the connections between PPBE organizations and phases by adopting proven process improvements while working to standardize data elements across domains will allow the Army to more effectively use and track resources to maintain the combat readiness required to fight and win America's wars.

OBJECTIVE 2.2: IMPROVE ACCURACY AND UTILIZATION OF DATA AND COST ESTIMATION TO INFORM DECISION-MAKING

Data analytics and cost estimation techniques provide Army Senior Leaders with critical information to make effective decisions. Improving the timeliness, accuracy, and reliability of financial information will better support critical investment and resource allocation decisions to fund activities aligned with planned and emergent Army priorities.

OBJECTIVE	HOW TO MEASURE PROGRESS
OBJECTIVE 2.1: STRENGTHEN LINKAGES BETWEEN PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION	<ul style="list-style-type: none"> • Establish governance to provide priority requirements, decision support, and communication functions • Define organizational roles and responsibilities designed to be more collaborative and responsive • Establish and adopt shared data elements and rules that enable PPBE end-to-end program analysis with effective feedback loops and minimal crosswalks • Provide greater visibility into available program priorities and resources with standard views across the Army
OBJECTIVE 2.2: IMPROVE ACCURACY AND UTILIZATION OF DATA AND COST ESTIMATION TO INFORM DECISION-MAKING	<ul style="list-style-type: none"> • Establish and adopt uniform data standards to improve quality and simplify the use of data • Tangible progress in developing an Army standard cost structure by creating a common Cost Element Structure (CES) that links cost estimates, budget justification, spend plans, and contract line items for execution reporting • Integrate the Army Budget and workforce execution-year decision-making into a cloud-based decision-support environment for Army Leaders • Utilize Army data platforms and analytic tools throughout the PPBE process to generate more accurate and timely estimates and trade-off decisions • Incorporate Cost and Performance Management into FM policy and trainings to promote cost-conscious business practices within the FM Community



Soldiers attending a Senior Leader Course conduct manual cashier operations.



STRATEGIC GOAL 3:

ACHIEVE AND MAINTAIN A FAVORABLE AUDIT OPINION

A favorable audit opinion is the cornerstone to financial and operational integrity. To obtain this goal, the Secretary and the Chief of Staff of the Army have directed all Commanders, Directors, Leaders, Soldiers, and Civilians across the force to take an active role in establishing transparency and accountability in their relevant operations. The Army's plan centers on efficiently collecting pertinent information, focusing on priorities, and acting to remediate priority areas. Collect inputs on what needs to be fixed, whether it is from the Independent Public Auditor, AAA, DoD IG, or internal findings. Focus on the most material areas, prioritizing the inputs leading to major operational impacts and improved audit results. Act on priorities, training needs, and infuse technology into business processes. Reassess the results.

WHAT SUCCESS LOOKS LIKE

ARMY AT ALL ECHELONS UNDERSTANDS WHAT IS REQUIRED FOR AUDIT SUCCESS, EFFECTIVELY RESOURCES NECESSARY CORRECTIVE ACTIONS, AND EXECUTES ACTIONS TO MEET ACCOUNTING STANDARDS

The Army achieves and sustains a favorable audit opinion with modest sample sizes needed to test controls due to the existence of robust processes with accurate data. By attaining a favorable opinion, the Army will have established an essential foundation of process and data integrity that will benefit decision-makers across the Army.

STRATEGIC OBJECTIVES

OBJECTIVE 3.1: SET TONE AT THE TOP AND ENFORCE ACCOUNTABILITY FROM ARMY SENIOR LEADERS

Establish tone at the top from Army Senior Leaders, Commanding Generals, and Senior Executives to drive the attention, focus, and requirements for making audit progress. Leverage governance forums to hold organizations accountable for audit progress, these will include, but are not limited to the quarterly Audit Committee, the monthly Business Mission Area Champion (BMAC) meeting, the Command Accountability and Execution Review (CAER), and the Army Synchronization Meeting.

OBJECTIVE 3.2: ESTABLISH AND EXECUTE AUDIT REMEDIATION PRIORITIES AND PLANS

Focused efforts on priorities that address material weaknesses. Integrated Project Plans (IPPs) and Corrective Action Plans (CAPs) executed via the Agile sprint methodology are concentrated on the OSD priorities and Army specific priorities.

OBJECTIVE 3.3: IMPROVE ACCOUNTING PRACTICES USING TECHNOLOGY AND CHANGE MANAGEMENT

Invest in technology to prevent and detect errors. Update business processes to incorporate automation, demonstrating new operational capabilities that improve readiness, and as a secondary benefit, improve audit outcomes. Integrate change management plans to expedite acceptance and effective implementation.

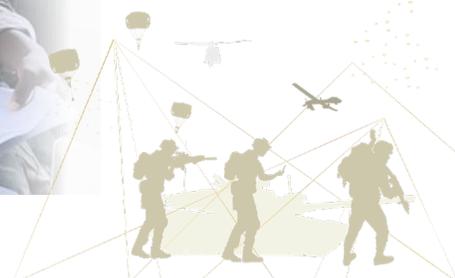
OBJECTIVE 3.4: RMIC PROGRAM EXPANSION

Resource and execute Army RMIC program to improve internal controls. Testing results and metrics will be used to drive Command process and operational improvement. This effort includes work to codify OMB A-123 requirements by updating Army Regulations, forms, and publications using support from Army Audit Agency and Internal Review.

OBJECTIVE	HOW TO MEASURE PROGRESS
OBJECTIVE 3.1: SET TONE AT THE TOP AND ENFORCE ACCOUNTABILITY FROM ARMY SENIOR LEADERS	<ul style="list-style-type: none"> • Attend and actively engage in reoccurring governance forums • Issue the Army Auditability Executive Order to define the owners and expected outcomes within the Army Audit Roadmap • Include the Audit Readiness goals and key audit-related initiatives in the Army Campaign Plan
OBJECTIVE 3.2: ESTABLISH AND EXECUTE AUDIT REMEDIATION PRIORITIES AND PLANS	<ul style="list-style-type: none"> • Prioritize and address IPPs, Notice of Findings and Recommendations (NFRs), and execute CAPs aligned to audit priorities • Remediate internal control findings through timely execution of CAPs • Use Agile Sprint methodology with focused, actionable, and reportable progress against audit priorities • Establish Command accountability for corrective actions
OBJECTIVE 3.3: IMPROVE ACCOUNTING PRACTICES USING TECHNOLOGY AND CHANGE MANAGEMENT	<ul style="list-style-type: none"> • Adopt new technologies and change strategies • Execute effective CAPs that close NFRs in alignment with audit priorities • Achieve measurable improvements in data accuracy
OBJECTIVE 3.4: RMIC PROGRAM EXPANSION	<ul style="list-style-type: none"> • Update Army Regulations to codify the RMIC requirements • Continue testing of Army internal controls under an adequately resourced RMIC program • Update business process and controls documentation • Improve implementation and execution of business and IT general and application controls



2nd Lt. Gibson performs disbursing agent duties during a field training exercise.

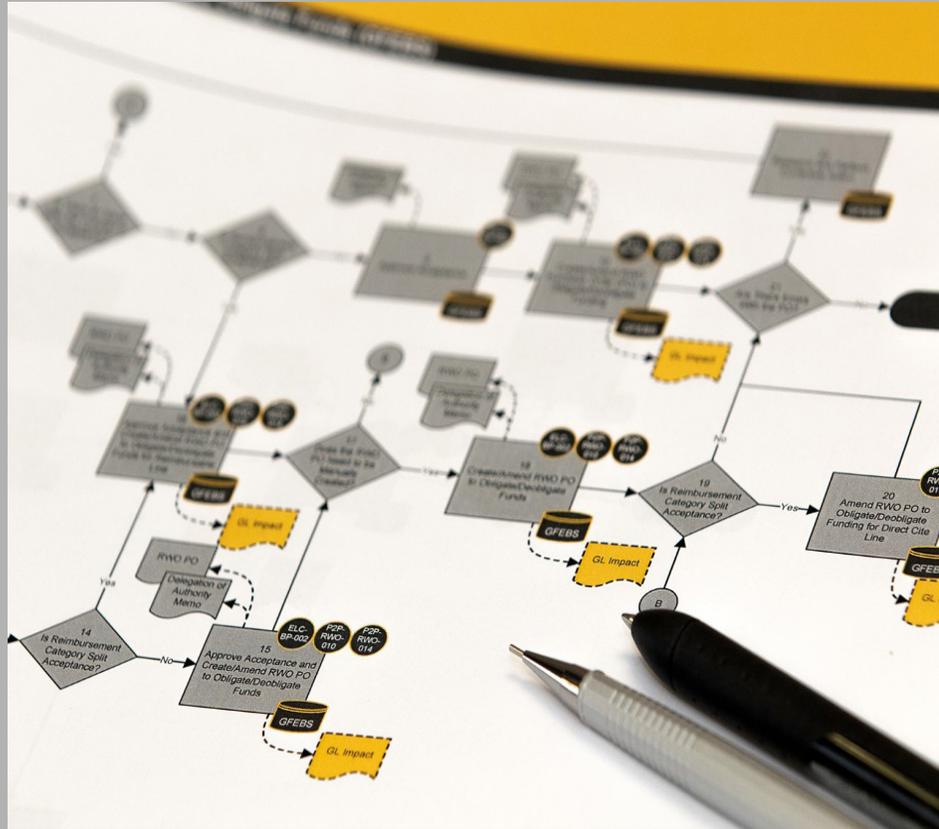




STRATEGIC GOAL 4: IMPROVE ARMY BUSINESS PROCESSES AND THE INTERNAL CONTROL ENVIRONMENT

Improving Army business processes and the internal control environment will mitigate mission risk, increase readiness, enable accountability and affordability, and improve auditability. Army operational and business processes affect the Army's ability to achieve an audit opinion and the efficiency and effectiveness of its financial and resource management.

By modernizing and rationalizing our systems architecture, we will be more secure and able to integrate and optimize end-to-end capabilities rather than continuing to invest in siloed business functions.



WHAT SUCCESS LOOKS LIKE

THE COST OF ACHIEVING AND MAINTAINING A FAVORABLE AUDIT OPINION IS REDUCED AS PROCESS AND INTERNAL CONTROLS PROVE RELIABLE, CONSISTENT, AND REPEATABLE ACROSS ORGANIZATIONS.

Funds and personnel previously focused on manual tasks, sustaining legacy systems, and improving individual business functions are repurposed to more value-added mission support. Process and system updates to enhance security, reliability, or exploit new capabilities are more readily deployed due to standardized processes and integrated systems architecture.

STRATEGIC OBJECTIVES

OBJECTIVE 4.1: IMPROVE AND STANDARDIZE BUSINESS PROCESSES AND SYSTEMS

Deploying modernized business processes that conform to commercial standards to the extent practical is essential to improving the sustainability of the Army’s mission support functions in a fiscally constrained environment. The Army can more easily augment integrated and standardized business processes with new technologies to provide more dynamic and reliable financial information. Expected improvements will support process acceleration with improved data accuracy, thus reducing the need for reconciliation and attendant error correction.

OBJECTIVE 4.2: SIMPLIFY FM IT BUSINESS SYSTEMS AND THE INTERFACE ENVIRONMENT

Consolidating the Army’s business systems environment will reduce the cost and complexity of supporting operations within the FM Community and between FM and other Army functions. Implementing an integrated technical solution will improve financial and resource management capabilities, operational efficiency, the availability and timeliness of information, and compliance throughout the Army.

OBJECTIVE	HOW TO MEASURE PROGRESS
OBJECTIVE 4.1: IMPROVE AND STANDARDIZE BUSINESS PROCESSES AND SYSTEMS	<ul style="list-style-type: none"> • Consolidate and standardize business processes to reduce variation, increase reliability, and facilitate the application of internal controls • Complete process standardization across the enterprise while minimizing customization to enable more efficient and sustainable long-term mission support • Apply industry and DoD leading practices to achieve measurable improvements in business processes • Identify and resolve process deficiencies while maintaining a cycle of continuous process improvement • Integrate processes that have enabled cross-domain support with common systems
OBJECTIVE 4.2: SIMPLIFY FM IT BUSINESS SYSTEMS AND THE INTERFACE ENVIRONMENT	<ul style="list-style-type: none"> • Improve data quality that enables expanded analytics and application of shared reporting across domains • Enhance user experience for all users to achieve measurable improvements in productivity and compliance • Achieve more timely and accurate visibility into available resources and financial information • Reduce IT operations and maintenance costs given the reduced number of systems in use • Implement more efficient FM operational support through the elimination of capability duplication and overlap

“Consolidating the Army’s business systems environment will reduce the cost and complexity of supporting operations within the FM community and between FM and other Army functions.”



STRATEGIC GOAL 5:

LEVERAGE DATA TO IMPROVE ARMY OPERATIONS

The Army is transforming how it manages, analyzes, and utilizes data to enable data-driven decisions across its enterprise. The Army Data Plan establishes the framework to utilize data more effectively to increase the speed of decision-making at all echelons. The FM Community plays a critical role in enabling the Army's transformation to a more data-centric enterprise. Improving the timeliness, accuracy, and reliability of financial information will better support critical investment and resource allocation decisions that fund activities aligned with Army priorities.

WHAT SUCCESS LOOKS LIKE

TIMELY, ACCURATE, AND RELIABLE FINANCIAL INFORMATION ENABLED BY ADVANCED ANALYTICS RESULTS IN STEP-CHANGE IMPROVEMENTS IN THE EFFECTIVENESS AND AGILITY OF INVESTMENT AND RESOURCE ALLOCATION DECISIONS TO FUND ARMY PRIORITIES.

Utilizing only official Army Systems of Record, Army Data Platforms, and analytics tools, Army Financial Managers collaborate across domains to link financial outcomes with other business and operational events to provide a single source of truth for the relevant data. Integrated and reliable data increases analytics capabilities resulting in continuous improvement while also reducing the number of discrete data warehouses, dashboards, tools, and manual efforts required to inform decisions. Engaging in higher-level problem-solving translates into more efficient and effective operations.



Master Sgt. Derrick Cropper instructs students at the Army Finance and Comptroller School.

STRATEGIC OBJECTIVES

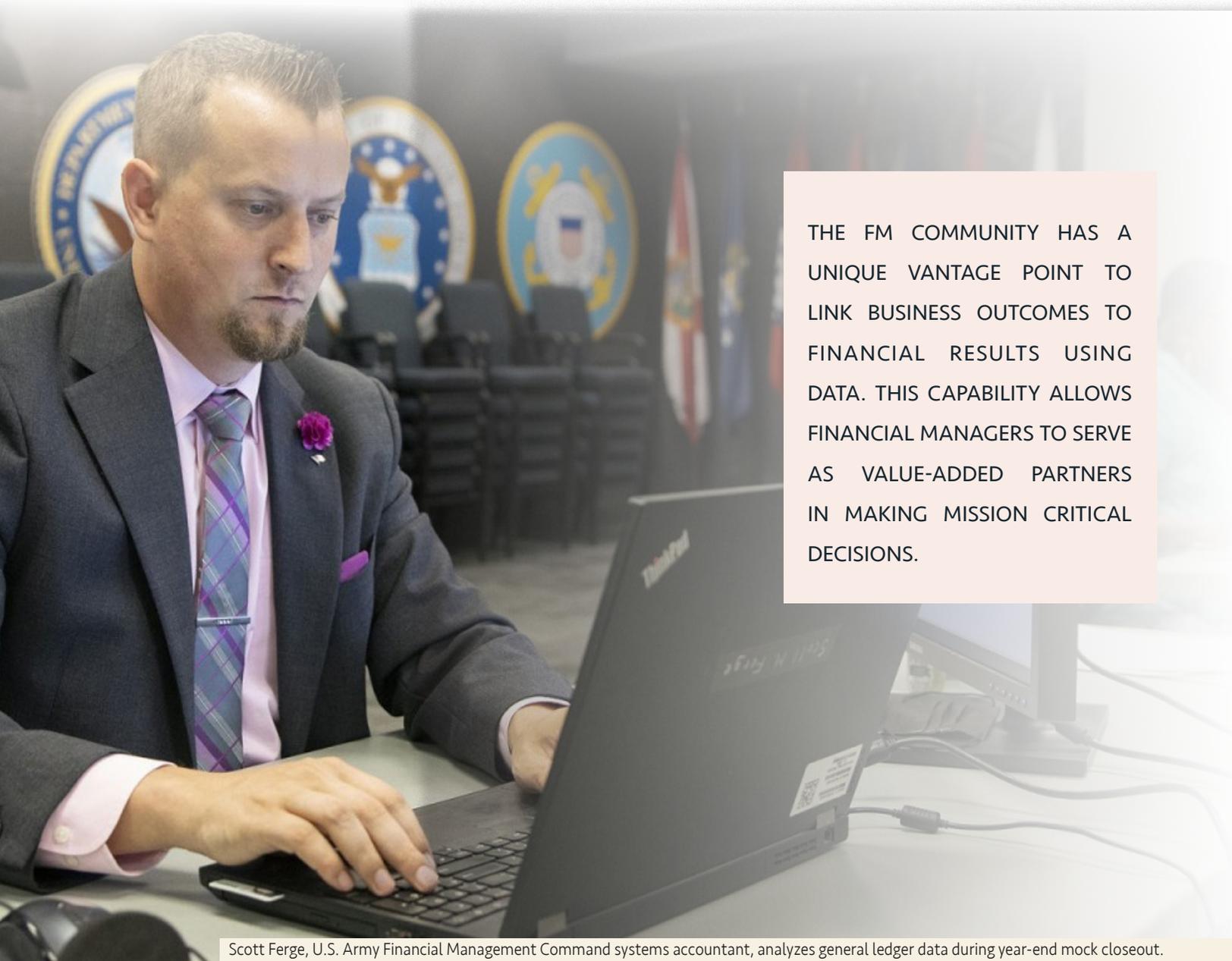
OBJECTIVE 5.1: IMPROVE CONSISTENCY, RELIABILITY, AND TRANSPARENCY OF DATA

A key business value of auditability is the availability of consistent, reliable, and transparent data. The FM Community will ensure Army financial data adheres to the six objectives laid out in the Army Data Plan: Visible, Accessible, Understandable, Trusted, Interoperable, and Secure (VAUTIS). This will enable continued advancements in analytics and augment the trust our stakeholders have in our stewardship of resources and the Army decision-making processes.

OBJECTIVE 5.2: ADOPT AND EXPLOIT DATA PLATFORMS AND ANALYTICS TOOLS TO IMPROVE DECISION-MAKING

FM professionals will collaborate across domains to generate and share innovative and impactful analysis. We will leverage DoD and Army investments in data and analytics solutions to generate more timely, accurate, and agile analysis to inform decisions at all levels. By adopting enterprise solutions, the FM Community will eliminate redundant data lakes, data warehouses, dashboards, and business analytics tools.

OBJECTIVE	HOW TO MEASURE PROGRESS
OBJECTIVE 5.1: IMPROVE CONSISTENCY, RELIABILITY, AND TRANSPARENCY OF DATA	<ul style="list-style-type: none"> • Effective advocacy for FM equities through active participation in the Army Data Board and data initiatives results in tangible improvements in FM data • Adopt uniform data standards to improve data quality and reliability • FM Community partners across Army Business Mission Areas and with other stakeholders to advance data quality and usability
OBJECTIVE 5.2: ADOPT AND EXPLOIT DATA PLATFORMS AND ANALYTICS TOOLS TO IMPROVE DECISION-MAKING	<ul style="list-style-type: none"> • Increase adoption of data analytics technology across the Army FM Community to inform analysis and support decision-making across domains • Eliminate data reporting redundancies across the FM Community • Increase portion of FM workforce with knowledge and skills to exploit advanced data analytics capabilities • Expand Command Accountability and Execution Review (CAER) program resulting in more effective fiscal stewardship



THE FM COMMUNITY HAS A UNIQUE VANTAGE POINT TO LINK BUSINESS OUTCOMES TO FINANCIAL RESULTS USING DATA. THIS CAPABILITY ALLOWS FINANCIAL MANAGERS TO SERVE AS VALUE-ADDED PARTNERS IN MAKING MISSION CRITICAL DECISIONS.

Scott Ferge, U.S. Army Financial Management Command systems accountant, analyzes general ledger data during year-end mock closeout.



CAMPAIGN PLAN OVERVIEW

We will operationalize the Strategy through the FM Campaign Plan—first published in FY23 and updated annually. The FM Campaign Plan consists of four Lines of Effort (LOEs) that bring unity of effort to progress towards the Strategic Goals and Objectives by translating the Strategy into operational and executable initiatives.

A Champion will lead each Line of Effort, track progress towards metrics and milestones, overcome obstacles, manage stakeholders, and escalate key issues or decisions where necessary. The LOE Champions will monitor and manage progress while collaborating on the crosscutting efforts, as appropriate.

The four LOEs, implemented through the Campaign Plan, provide clarity and unity of effort to achieve our Strategic Goals.

- » **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*



Mr. Robert Cook, Principal Deputy ASA (FM&C), greets the Soldiers of the 15th Finance Battalion during a visit.

“ **WHAT'S ESSENTIAL TO SUCCESSFULLY REACHING OUR STRATEGIC FM OBJECTIVES IS TRUSTING OUR SOLDIERS AND CIVILIANS IN EXECUTING THE FUNDAMENTALS OF THEIR CORE FM MISSIONS. ”**

CLOSING: LEADERSHIP OVER THE HORIZON

The Army is prepared to deliver remarkable results. Now, more than ever, the Army is faced with unwavering challenges to focus on its primary mission to defend our Nation and be remarkable stewards of our fiscal resources. This Strategy is a call to action across the FM Community to be bold and embrace change.

We will provide the Army FM Community with the tools and training needed to drive breakthrough performance and create a culture that promotes change to help us achieve our strategic goals and drive progress in support of the Army FM Mission.

You Matter! Every member of the Army FM Community has a critical role in one or more of the LOEs detailed in the Campaign Plan. From the ground up, we will dedicate time, effort, support, and tools to prepare the Army FM Community for change like never before.



Army Finance Soldiers road-marching over the horizon.

AFMS 2028



Assistant Secretary of the Army (Financial Management & Comptroller)