

Assistant Secretary of the Army (Financial Management & Comptroller) U.S. ARMY PERSONAL COURAGE

Soldiers from the 50th Finance Battalion, 42nd Regional Support Group, train during exercise Diamond Saber.

CONTENTS

Leadershi	ip Message	
Environm	ent	5
Governan	ce & Performance Monitoring	6
Key Successes		8
Strategic .	Accomplishments	9
FY25 Path Ahead		12
Lines of Effort (LOE)s		13
LOE 1:	Enable the Financial Management Workforce with Tools and Training	14
L0E 2:	Effectively Resource the Army	16
LOE 3:	Improve Financial Operations and Achieve Sustainable Auditability	18
LOE 4:	Enhance and Embrace Essential FM Systems	20
Conclusion		22

THE THIRD YEAR OF EXECUTING ARMY FINANCIAL **MANAGEMENT STRATEGY 2028**

LEADERSHIP MESSAGE



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



Mr. Robert T. Cook Principal Deputy



Lt. Gen. Paul A. Chamberlain Military Deputy



Sgt. Maj. Terry L. Anderson Jr. U.S. Army Finance & Comptroller Sergeant Major

Over the years, the Army Financial Management Strategy 2028 (AFMS28) has challenged the Financial Management (FM) Profession, and each year this challenge has been met through the Campaign Plan. We take this moment to say thank you to the FM Community for bettering the Profession and the execution of the Army's resources. The progress this Office and other Stakeholders have achieved together is a testament to the unwavering dedication and innovation displayed by our FM workforce, the Army, the Taxpayers, and our Congressional Stakeholders. This annual document serves as a reflection of the FM Community's collective efforts and the transformational journey we have embarked upon over the past two years.

This year's Campaign Plan, like previous ones, outlines targeted actions for the short- and mid-term, aimed at developing and overseeing policies and programs in support of our Title 10 responsibilities. This plan translates AFMS28 into practical initiatives with measurable progress indicators and desired Outputs, helping us reach our strategic goals.

With the FY25 Campaign Plan in place, the FM Community will continue to make significant strides to receive positive opinions from the annual Army Audit. By implementing a robust internal control framework, refining risk management practices, improving data integrity, investing in training and development, and collaborating with external stakeholders, we have demonstrated and continue to demonstrate our commitment to financial accountability and transparency. We are optimistic that the Plan will lead to substantial improvements in the Army in the years to come.

We extend our heartfelt appreciation to every member of our FM Community, for their contributions to our shared mission. Our collective achievements have set a strong foundation for the future of the Financial Management Profession within the U.S. Army, and we are confident that our FM Community will continue to drive transformational change in the coming fiscal years.

As we express our gratitude, we also acknowledge the essential role of the Army and our nation in supporting our efforts. We look forward to a future of continued progress and continued demonstration of our fiscal stewardship to the Army, the Taxpayer and Congress.



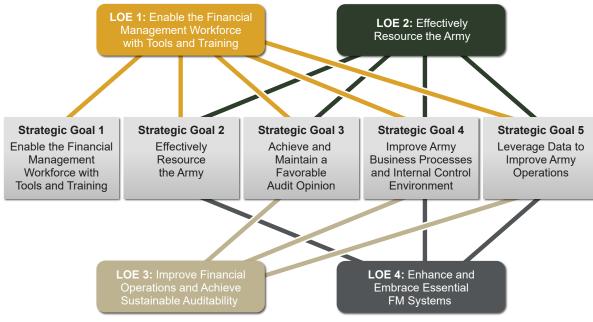
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ENVIRONMENT

The Office of the Assistant Secretary of the Army (Financial Management & Comptroller) and the Financial Management (FM) Workforce play a crucial role in supporting the continuous transformation of the Army. We ensure all requirements are identified, programmed, resourced, and accounted for while also addressing unforeseen challenges to ensure the Army remains ready and relevant in any situation. The Army Financial Management Strategy 2028 (AFMS28) along with the Fiscal Year (FY) 23 and 24 Campaign Plan documents strive for continuous improvement in aligning with the five AFMS28 Strategic Goals and the Army's Priorities. This document will continue that same philosophy leveraging the established framework for progress to identify accelerated opportunities for FY25 and beyond.



The Campaign Plan outlines specific short- and midterm actions to guide the development and supervision of policies and programs in support of the Assistant Secretary of the Army for Financial Management and Comptroller (ASA (FM&C)) Title 10 responsibilities. The Campaign Plan translates the Army Financial Management (FM) Strategy 2028 into actionable initiatives with clear measures of progress and desired Outputs to achieve our Strategic Goals. Its purpose is to validate annually that these initiatives are progressing towards the goals outlined in the Army FM Strategy.



The Campaign Plan consists of four Lines of Effort (LOEs) aligned with the five strategic goals in the AFMS28.

Each LOE has been assigned a Champion, responsible for providing direction, support, and implementation of activities to advance that LOE. The Champions report on the progress of efforts to the ASA (FM&C) Senior **Executives every quarter.**

In FY25, the strategic outputs of the Campaign Plan will remain unchanged. The Champions will focus on enhancing the current efforts and have generated new tasks to further accelerate achievement of our Strategic Goals.

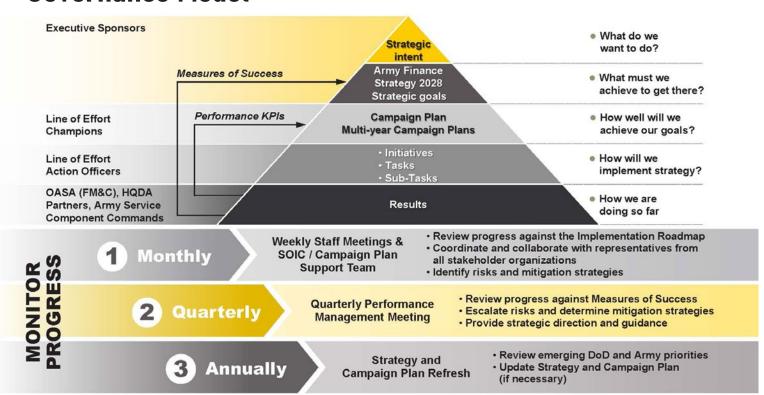
CAMPAIGN PLAN FY25 CAMPAIGN PLAN FY25

GOVERNANCE & PERFORMANCE MONITORING

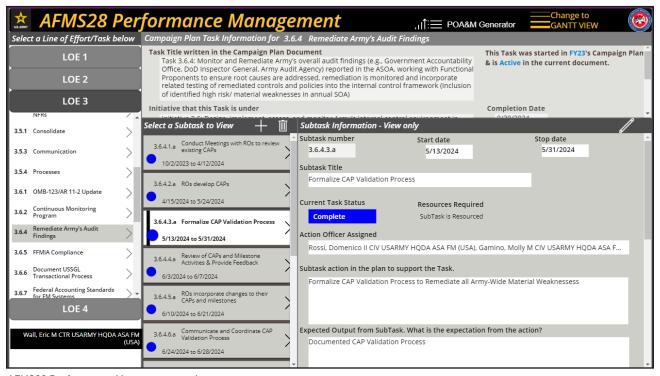
In the governance and performance monitoring process of the Campaign Plan, a variety of methods and tools are employed to ensure transparency, accountability, and situational awareness. The dynamic reporting dashboards, use of change requests to update the Campaign Plan and the creation of Plans of Action and Milestones (POA&Ms) are crucial in supporting timely project delivery. These outputs are reviewed via quarterly briefings, weekly staff meetings, and via the newly introduced Campaign Plan Performance Management Tool.

In-depth quarterly briefings are utilized to report on the performance of each Line of Effort (LOE) and the overall Campaign Plan. These briefings are led by LOE Champions who are directly accountable to the Assistant Secretary of the Army for Financial Management and Comptroller (ASA (FM&C)), the Principal Deputy (PDASA), the Military Deputy (MILDEP), and the Deputies (DASAs). The LOE Champions provide a comprehensive quarterly report on the progress of their respective areas. The quarterly report charts are now supported by detailed data that

Governance Model



The Governance Model depicts the responsibilities, reporting structure, and processes for oversight and management of Campaign Plan progress, and the Plan's alignment with AFMS28 Goals.



AFMS28 Performance Management tool

is maintained in PowerApps. This shift allows for more interactive and dynamic reporting, as well as the ability to access real-time details for each task/sub-task.

Regular weekly staff synchronization meetings between the PDASA, MILDEP, DASAs and Directors are held to provide updates and status across the LOEs. These meetings ensure that all stakeholders are kept informed and aligned on the progress of each LOE.

In FY24, the process evolved further with the introduction of subtasks within tasks using a Performance Management Tool (PowerApps). These subtasks help to identify specific deliverables mapped to the Campaign Plan task outputs. This allows for more accurate planning of timelines and deliverables by Action Officers.

The introduction of subtasks also increases the opportunity to report on Action Officer's progress and successes, particularly for the complex, long-term initiatives, and tasks. This enables the identification of specific Subtasks that are "On Track, Has Issues, Major Delays, or "Completed". This level of granularity in reporting ensures that pain points within each task can be identified and addressed in a timely manner.

In summary, this robust system of governance and performance monitoring provides ASA (FM&C) with situational awareness, transparency and accountability across the FM Enterprise. ASA (FM&C) will continue to enhance this system to advance planning and reporting capabilities.

KEY SUCCESSES

CREATION OF THE ARMY SUPPLEMENTAL TO THE DODI 1300.26

The first Army-level policy for the Defense Financial Management Certification Program (DFMCP)





IMPROVED COMMUNICATION

Our SharePoint site provided both Civilians and Military personnel valued information, resulting in over 64K site visits in 2024

RECURRING UNFINANCED REQUIREMENTS IDENTIFIED AND ADDRESSED AT POM KICKOFF

PUBLISHED NEW
ARMY REGULATION 11-2
THE ARMY'S RISK MANAGEMENT
INTERNAL
CONTROL
PROGRAM

RETIRED LEGACY SYSTEM

Standard Operations and Maintenance Army Research and Development System (SOMARDS)



Completed dashboards and metrics, and all test results were reported for inclusion in the FY24 Annual Statement of Assurance submission



STREAMLINED PROCESSING EFFORTS

Streamlined efforts through improved processing, such as using Robotic Process Automation (RPA)

STRATEGIC ACCOMPLISHMENTS

Despite the immense scale of operations, the Office of the Assistant Secretary of the Army for Financial Management & Comptroller (ASA (FM&C)) has displayed unparalleled innovation in fiscal resource management and decision-making support. The FM Community's efficiency has been instrumental in addressing a myriad of challenges each year, including national disaster relief, emergent defense requirements, and ongoing efforts to aid in the defense of Ukraine.

ASA FM&C's culture of innovation is exemplified by several notable achievements in key areas. The first of these is the "New & Updated Guidance," which has provided a solid foundation for the FM Community's operations. Secondly, the "Deployment of Systems and Processes" has streamlined workflows and enhanced productivity. Finally, the FM Community has achieved several "Other Notable Successes," demonstrating the tangible impact of their efforts.

These achievements not only underscore the FM Community's commitment to excellence but also serve as a testament to the community's adaptability in the face of complex and evolving challenges.

New & Updated Guidance:

Guidance is crucial in synchronizing the efforts of the FM Community as it provides a unified approach to problem-solving, decision-making, and resource allocation. It

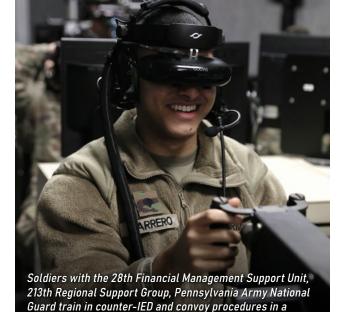
Each financial management professional holds a **critical role** in advancing audit efforts, but the **success** of the audit is the responsibility of the **entire Army community** and will depend on **strong partnerships** across the Army. We all have a role in taking care of the Army's business.

- Hon. Caral E. Spangler,
Assistant Secretary of the Army
(Financial Management and Comptroller)

ensures that all stakeholders are working towards the same goals and objectives, and that everyone understands their roles and responsibilities. Guidance also promotes consistency, transparency, and accountability, which are essential for effective financial management. Through the course of FY24, the Office of the ASA (FM&C) created several new and updated several existing guidance documents to ensure that the FM Community had the necessary tools and resources to achieve its mission.

 Created the Army Supplemental to the DoDI 1300.26, the first Army-level policy for the Defense Financial Management Certification Program (DFMCP). It standardizes the Army's FM certification level quidelines and participation.





 Expanded DFMCP training to include detailed instruction on documenting initial FM Certification and Continuing Education and Training (CET) requirements, along with specialized training for Component Administrators. Additionally, Supervisor Training was introduced to outline responsibilities for ensuring all FM personnel are current on their training and it is properly documented.

simulator at Fort Indiantown Gap, Pa.

- The Finance Senior Enlisted Integration Committee (FSEIC) was created in FY24 to enhance strategic communications among Senior Financial Management Military Enlisted Professionals. The committee is led by the United States Army Finance & Comptroller Sergeant Major, and members include nominative-level senior finance enlisted professionals.
- · Army Regulation (AR) 11-2 and the Department of Army (DA) form 11-2 were updated to codify new standards for Risk Management Internal Control program for all Commands, greatly enhancing the Army's risk management program. This updated regulation helps lay a strong foundation for the Army's future sustainment and internal control monitoring programs.
- · The Office of the ASA (FM&C) has concentrated on several audit readiness efforts, including launching and facilitating the new Audit Integration Executive Council (AIEC) and publishing HQDA Audit Executive Order 261-23, Army Auditability Plan to codify audit guidance for the Army. The AIEC is helping accelerate Army Senior Leader engagement in audit remediation efforts and driving improvements across the enterprise through quantifiable corrective actions.

Deployment of Systems and Processes:

The FM Community has made significant strides in improving its financial management processes and systems, resulting in more efficient and effective decision-making and resource allocation. Some of the accomplishments include:

- · The Deputy Assistant Secretary of the Army for Financial Operations and Information in coordination with the Army Budget Office (ABO), has made considerable advancements in improving the Planning, Programming, Budget, and Execution (PPBE) process through the ongoing implementation of the Resource Manager's Workspace (RMW) system. In FY24, RMW went live with initial capabilities enabling Spend Plan transmission for the four Army Commands (ACOMs) to the ABO – setting the stage for expansion of RMW across the Army. RMW will serve to streamline PPBE across the Army, enhancing efficiency, improving auditability, and reducing our reliance on outdated tools.
- · The Army is leveraging technology, such as Robotic Process Automation (RPA), to improve its financial management processes. The RPA team currently maintains 67 automations in sustainment, with 14 new automations introduced in FY24, including Joint Munitions Command Condition Code Change Review, Wide Area Workflow Data Extraction, Army Personnel Monitoring Portal, and Joint Munitions Command Wholesale. Three pre-built automations of Open Invoice, Unmatched Transactions, Unliquidated Obligations were deployed, along with two Key Sustainment Documents for Supplies & Materials and the Self-Service module. These automations have resulted in an annual time savings of 119,248 total hours from six new automations in FY24.
- The Continuous Monitoring Program (CMP) completed dashboards and metrics, and all test results were reported for inclusion in the FY24 Annual Statement of Assurance (ASOA) submission. This comprehensive approach to audit improvement showcases the Army's commitment to transparency, accountability, and effective financial management. The team conducted more than 100 walk-throughs and documented more than 130 key controls helping the Army better document and evidence control activities.

• The Finance and Comptroller Schoolhouse partnership with the University of South Carolina (USC) Data Analytics Program provides Soldiers and DoD civilians three levels of training that leverage data at all echelons with actionable information to make data-driven decisions.

These accomplishments demonstrate the FM Community's commitment to continuous improvement and have resulted in more effective financial management processes.

Other Notable Successes:

The Army has achieved numerous successes in recent years, with significant strides made in improving business processes, bolstering internal controls, and enhancing communication.

- · GFEBS SOC 1 Type 2 sustained a modified audit opinion for the last two years, demonstrating commitment to improving its internal control environment.
- The enhancements to the Workforce, Development and Training (WDT) SharePoint site and the FC Connect training portal have been instrumental in providing resources and training to the Army FM community. These sites have improved communication outreach and are valuable resources for FM personnel, attracting over 64,000 SharePoint visits and more than 15,000 unique FC Connect users this year. Additionally, promoting the Financial Management Comptroller Awards Program through these sites led to a 35% increase in participation. This success emphasizes our commitment to providing information and training guidance that supports the workforce with anytime, anywhere access.
- The Enterprise Business System Convergence (EBS-C) Initiative has made significant progress in refining governance structures and identifying controls, all with the goal of eliminating process material weaknesses as we implement the new system.
- The Office of the Deputy Assistant Secretary of the Army (Cost and Economics), DASA-CE, has instituted a recurring process to assess Army inflation during Army Operations Oversight Group meetings. In FY24 it also deployed the Army Cost Management Strategy, improving cost awareness and financial management going forward."

• During the past two fiscal years the live interactive FC Profession Series training offerings averaged approximately 1,500 participants per episode, with an aggregate total of 26,000 live viewings. Department of the Army civilian finance professionals represented 91 percent of the participants while military finance professionals represented 9 percent. The live stream featured insightful discussions and presentations by ASA FM&C Leadership, as well as the PPBE commission, G-Invoicing, School House, Proponency and Campaign Plan. These topics and speakers provided valuable information and insights for both civilian and military viewers alike.

In conclusion, the past year has been marked by significant progress in enhancing our financial management certification training programs, developing essential resources for the FM Community, and streamlining our budget and execution processes. We remain committed to improving our audit business processes, bolstering internal controls, and enhancing both internal and external communication. We will continue to leverage technology and data analytics to facilitate efficient and effective decisions for requirements and improve our financial management processes. The FM Community should be proud of its achievements over the past fiscal vear and continue to strive for excellence in supporting the Army's priorities and ensuring that it remains ready and relevant in any situation.

The efficient and effective utilization of our small but potent workforce is essential to ensure the FM community can continue to support warfighting efforts. Recognizing areas for professional growth ignites our ability to create transformative training programs and enhance operational developmental opportunities that enhance the skills and capabilities of our workforce. We must continue to embrace and integrate all facets of the FM&C profession, fostering a culture of continuous evolution and adaptation.

> - Sgt. Maj. Terry L. Anderson Jr., U.S. Army Finance & Comptroller Sergeant Major

FY25 PATH AHEAD

The FY25 Campaign Plan is a transformative force that builds upon past achievements to ensure a forward-thinking and innovative approach to enhancing financial management within the U.S. Army. Aligning with each of the AFMS28 Strategic Goals, the plan emphasizes transformational change that will bring even more success to the FM Career Path for Soldiers and Civilians and improve our business processes across all Financial Management domains. While each mission area has an LOE with specific goals and outputs, there are three unifying principles for the FY25 Campaign Plan embedded within each LOE plan.

Accelerating Opportunities: The overall theme
of the FY25 Campaign Plan is "Accelerating
Opportunities." This is the third Campaign Plan in
support of AFMS28, and each LOE Champion has
applied lessons learned from previous iterations of
the plan to identify additional areas of opportunity
and to advance existing plans. This will allow the
Army to achieve critical FM improvements sooner.

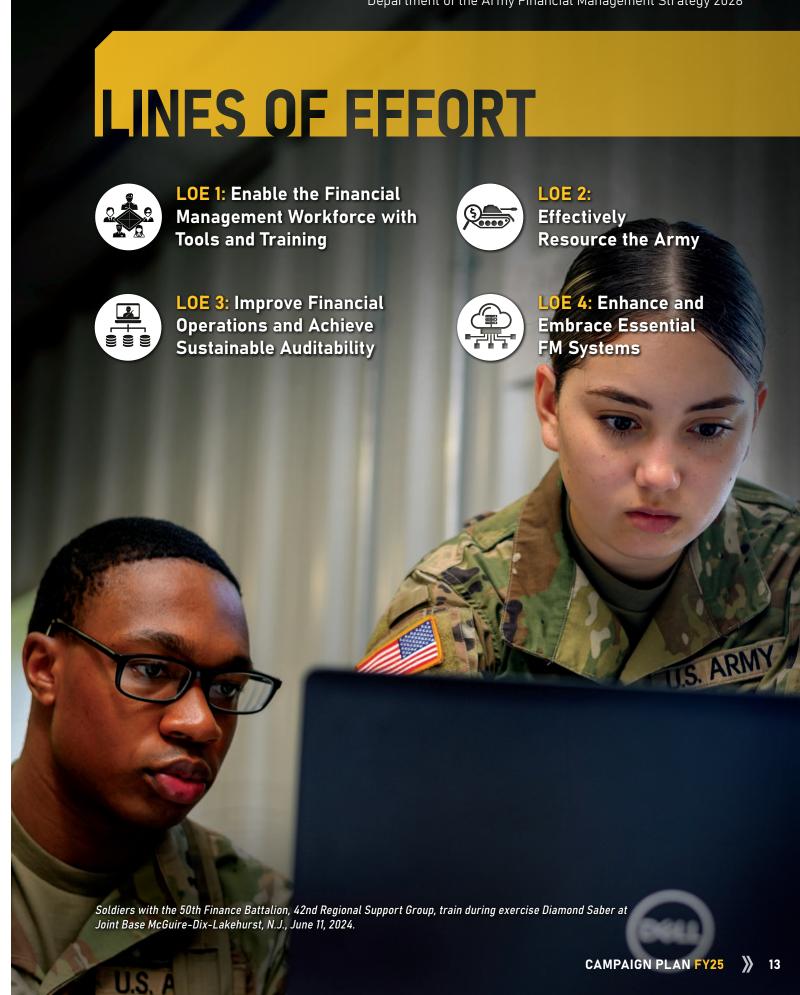
Lt. Gen. Paul Chamberlain (left), Military Deputy, Office of the Assistant Secretary of the Army Financial Management and Comptroller, gives a challenge coin to Pfc. Isaiah Rowell (right), information technology specialist, 45th Finance Center, for his excellence and hard work within the unit at Kleber Kaserne, Kaiserslautern, Germany, April 1, 2024.



An efficient financial system allows for flexibility in adapting to changing mission requirements. By ensuring funds are appropriately managed and available, the audit facilitates the ability to pivot resources to address unexpected or urgent mission needs without unnecessary bureaucratic delays. When financial and operational systems use the same data, people are taken care of, equipment is maintained, and training is resourced. As a result, the Army is better able to respond to world events.

- Lt. Gen. Paul A. Chamberlain, Military Deputy, Assistant Secretary of the Army (Financial Management and Comptroller)
- Increased Involvement across the FM Community:
 The Army is dedicated to working closely with the entire FM Community to ensure the successful implementation of the Campaign Plan in FY25 and beyond. This collaboration will enable the Army to achieve greater efficiency, effectiveness, and accountability in its financial management processes, ultimately enhancing its ability to support its mission.
- PPBE Reform: The PPBE Reform Final Report provides recommendations to improve FM operations across domains. This Campaign Plan has aligned recommendations into appropriate business areas to ensure the Army continues to modernize and improve its resource management processes.

The concepts above were used to guide the development of the LOE plans in the following sections of this document. By applying these principles, the LOE Champions will continue to lead the Army FM Community on its path of transformation.







Enable the Financial Management Workforce with Tools and Training

OVERVIEW

The overall goal of LOE 1 is to enhance the education and customer service provided to the FM workforce. Recognizing that previous training methods had become outdated, we identified a critical need for new and innovative approaches, as well as automated access to these resources. To address this, we leveraged FM training across the Army with online courses that cover essential FM competencies and upskilling opportunities in data analytics and critical thinking. Furthermore, we enhanced the Workforce Development & Training (WDT) SharePoint site to provide increased communication showcasing training opportunities and FM Certification resources.

The WDT directorate is responsible for enhancing and implementing training programs to improve the FM workforce's skills and knowledge. In the course of this year, we expanded upon the successful FY23 FC Connect training portal pilot, adding a full slate of courses in financial management best practices, audit readiness, compliance with federal regulations, and other relevant topics. In FY24, we further enriched our portfolio by adding military career maps, providing officers and enlisted personnel with insights into opportunities available in the finance and comptroller profession. As a result, all facets of the Army's FM workforce are equipped with the educational resources necessary to deliver world-class capabilities in support of our mission.

The WDT directorate has achieved significant milestones in enhancing our Financial Management Certification Training Program and developing essential resources for our supervisors by implementing monthly training

sessions. As a direct result of these training efforts, there has been an increased awareness across the Army FM workforce of their position requirements and the importance of submitting certification documentation on time, significantly reducing the number of non-compliant users. Because of the success of WDT's program, other DoD entities are considering adopting its FM certification training curriculum, further extending its impact.

Our commitment to training across the entire workforce provides a platform for continuous improvement and collaboration. This year, WDT began expanding the FM Certification Program to include Non-Appropriated Fund (NAF) employees to strengthen the overall unity of our workforce. This initiative ensures that NAF employees receive the same level of training and certification opportunities as their DoD counterparts, fostering a more integrated approach to Army financial management.

THE FOCUS FOR FY25

As we look ahead to FY25, we will align our efforts to optimize and evolve FM training solutions. This strategic focus will ensure the Army FM workforce is not only ready for current challenges but also equipped with the skills to grow, innovate, and deliver world-class FM support to Army decision-makers. To achieve this, we are implementing several kev initiatives:

First, we plan to reenergize the FM developmental assignment program and expand the number of FM Fellows (interns). These efforts are key to building depth within our workforce and broadening career options for our personnel.

Additionally, we will continue our collaboration with DoD

FM partners. This partnership will focus on developing and executing joint initiatives aimed at innovating FM recruitment, modernizing the DFMCP, creating data analytics learning paths, and establishing leadership forums to strengthen our FM Community of Practice.

In line with our commitment to inclusivity, we will further explore the expansion of the DFMCP to include NAF financial managers and certain professions outside of the Comptroller profession (CP11), as well as incorporate certification requirements into the Soldier Talent Profile (STP). By continuously reviewing, enhancing, and improving the Army version of the DFMCP, we ensure that the Army FM workforce is prepared for a future characterized by new challenges and increasing complexity.

To increase our competitive advantage in attracting and retaining top talent, we are creating the Finance Senior Enlisted Integration Committee (FSEIC). The FSEIC will play a vital role in streamlining communication and developing solutions to aid in decision-making and managing our enlisted workforce. The FSEIC will provide senior leaders with recommendations on emerging topics affecting the FM Community, specifically for the enlisted population, to meet both current and future needs of the Army. Complementing this initiative, we are creating a Finance and Comptroller Enlisted Guide. This resource will support supervisors in enhancing various aspects of our FM&C enlisted Soldiers' performance, including

decision-making, mentorship, technical proficiency, problem-solving and accountability.

Furthermore, we will continue to strengthen and promote our academic partnerships, specifically the Defense Comptroller Program at Syracuse University and the Data Analytics Program at the University of South Carolina. These collaborations are instrumental in supporting the DoD's strategic objective to build and maintain a premier FM workforce. By offering accessible, tailorable, and buildable skills development opportunities, these programs ensure our personnel are equipped with cuttingedge knowledge and expertise in financial management and data analytics. We will continue to collaborate with the Finance Comptroller School and Financial Management Command (FMCOM) to strengthen the course offering and training to promote their Army FM courses.

Our FM workforce is our greatest asset, and investing in its growth is paramount. We are dedicated to providing continuous opportunities for professional development. providing our financial managers with access to cuttingedge resources and training. This approach empowers them to excel in their current and future roles. To remain at the forefront of financial management excellence, we will regularly assess and adapt our programs to meet the evolving needs of our workforce and the Army. Our dedication to continuous transformation ensures that our workforce is well-equipped to navigate the complex financial landscape and drive innovation.



STRATEGIC OUTPUTS:

All Army FM Professionals are aware of career enhancement, growth, and development opportunities.

An integrated military and civilian workforce that provides reliable, auditable, decision-ready financial information to commanders, staff, and civilian leaders.



Army FM Professionals with strong leadership and technical skills able to provide keen insights and analysis to leaders, leading to improved operational outcomes.

LOE Champions: Director, Workforce Development and Training U.S. Army Finance and Comptroller Sergeant Major

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FY24 SNAPSHOT OF PROGRESS

Foster an

innovative culture

Improved strategic communications

for Senior Financial Management

· Enhanced the WDT SharePoint site

Military Enlisted Professionals

to be a One Stop Shop for FM

Shift to an analytical focus

- Increased Senior Leader Presence & Communications
- Collaborated with DoD partners to evaluate the skills within the FM
- general and data analytic Community
 - training opportunities Deployed the Finance Comptroller (FC) Connect training portal as a FM training resource and Incorporated Udemy training platform access

Attract, acquire, develop, employ, and retain top talent

- Integrated robust weekly training on FM Online Learning Management System to complete FM Certification requirements
- Enabled FM professionals to choose their learning paths, by informing them of the opportunities in the FM Career Map

Institutionalize improved finance and accounting competencies and practices

- · Creation of the Army Supplemental to the DoDI 1300.26, the first Army-level policy for the Defense Financial Management Certification Program (DFMCP)
- Participated in the DoD FM Certification Program competency review to ensure continued relevance to the DoD FM workforce

Shift to an analytical focus

- Develop data analytic learning paths
- Strengthen strategic partnerships and customer service to the FM community and establish a foundation of trust

Foster an innovative culture

FY25 OUTLOOK TO SUCCESS

- Maintain the online one-stop shop for training, opportunities. innovation, knowledge repositories, and policies/regulations
- Support the Finance Senior **Enlisted Integration** Committee (FSEIC)

Attract, acquire, develop, employ, and retain top talent

- · Create Training Curriculum for the Captain/NCO S8
- · Develop the Financial Management and Comptroller Enlisted Guide
- Implement Developmental Rotational Program
- · Collaborate with DoD partners on Recruitment initiatives

Institutionalize improved finance and accounting competencies and practices

- Successfully incorporate Non-Appropriated **Employees into FM Certification Program**
- · Explore inclusion of non-CP11 occupations into the FM Certification Program
- Update the Soldier Talent Profile to include FM Certification





Effectively Resource the Army



OVERVIEW

The Army's LOE Champion for Effectively Resourcing the Army is responsible for developing and implementing strategies to ensure that the Army has the resources it needs to accomplish its mission. This includes developing and implementing resource management best practices, improving resource allocation, budgeting, and forecasting processes. The LOE Champion also works to improve resource management processes and improve operational efficiency while ensuring that resource management practices align with the Army's overall strategic objectives and priorities. By working closely with various stakeholders and implementing best practices, the LOE Champion helps the Army achieve its resource management goals and maintain a strong fiscal foundation.



THE FOCUS FOR FY25

The focus for FY25 in LOE 2 will be on the collaboration with the DASA FO team on the continued deployment of RMW and its additional capabilities, partnering with G8 Program Analysis & Evaluation (PAE) on strengthening Army's POM processes to alleviate budget execution concerns, continue to strengthen data analytic tools for day to day use and increase Senior Leader decision space, and address PPBE Reform initiatives on Budget Line Consolidation and Congressional Justification Book (J-Book) reviews. The Cost & Economics (CE) team will facilitate the deployment



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FY24 SNAPSHOT OF PROGRESS

Maximize effectiveness of data

- Enabled the development of Audit Metric in the CAER program
- Implemented review of recurring Unfinanced Requirements during the POM huild
- Documented IRMIS requirements for migration to an upgraded Cloud platform
- **Established and provided Subject** Matter Experts to participate in Multi-Functional Capabilities Teams (MFCT) in support of **Enterprise Business Systems-**Convergence (EBS-C)
- Partnered with ASA(ALT) to establish standards for pricing of Presidential Drawdown (PD) equipment to maximize replenishment investments. returning PD authority for further use
- Created new Dashboards and Apps leveraging PowerBI to monitor and report on Financial Operational activities enabling tracking the over \$49 hillion in sunnlementa funding for mission-related onerational expenses and replenishment items provided under PD authority, as well as execution monitoring across all appropriations

Integrate HQDA. command budget, and workforce execution-vear decision-making via consolidated

- **Army Senior Leaders** formally recognized the need for RMW within the Army Domain
- Documented the **Business Process** Design
- Deployed RMW Spend Plan capability to four
- Established the RMW **Governance Council** to provide updates to Army stakeholder senior leadership

Enhance and improve estimates using analytics throughout PPBE

- Added controls to identify inflation, cost recovery rates and depot repair costs within key HQDA Council of Colonels meetings
- Provided and improved the analytical support to the validation of the Training Resource Model (TRM) Operations TEMPO (OPTEMPO)
- DASA-CE established recurring seminars to inform about weapon system cost factors and discuss supply class cost forecasting challenges. Developed Vantage Dashboards that provided insights into monthly obligations associated with FORSCOM and USARPAC flying hour programs, allowing for in-depth analysis of Combat Aviation Brigades execution reporting against planned forecasts
- Received Study on improving the PB-32 Budget Submission
- · Army integrated the use of Vantage and ADVANA data analytics platforms into Army Working Capital Fund (AWCF) monthly metrics reporting and formal quarterly Budget Execution Reviews

match funding to Industrial Capacity and reduce Industrial Operations (10) carry-forward because we can trace the future funding to core capacities. **Continue efforts** to reduce reliance on increased inventories (i.e.,

Better

- continue to draw down inventories while maintaining supply availability)
- Improved governance and oversight of AWCF functions through the **AWCF Operations Oversight Group** (A02G)

Promote effective. efficient, and cost-conscious business practices by incorporating Cost and Performance Management into Financial Management doctrine, policy, training, and governance forums

- Made progress on drafting Army Cost Management
- Completed the TRADOC Command Cost Model Document (CCMD) documenting the standard cost methodologies in place within the current systems
- Documented the as-is state for Army labor resource time tracking (LRTT) and cost center organization structure in the enterprise systems
- Added review processes to the Army Rate Board for reimhursable indirect rate

STRATEGIC OUTPUTS:



A better-justified budget request that withstands scrutiny by the Office of the Secretary of Defense, the Office of Management and Budget (OMB), and Congress.

Fewer adjustments during execution because programming decisions are supported by analysis and informed by execution.

Budget and resource managers execute simplified, streamlined budget and resource management processes driven by modern, standard, cloud-based capabilities using reliable, transparent data. This means enhanced alignment of programming and budgeting through execution without the need for data manipulation, reconciliation, and manual processing.

LOE Champion: Deputy Director of Army Budget

of the Cost Management Strategic Plan through updating cost management policies, influencing doctrine, training, financial system configurations, and governance. In building the FY26 President's Budget rollout, ABO will look to implement content deployment efficiencies by leveraging technology to organize, build, and collaborate on products. The ABO is also committed to improving the efficiency and effectiveness of the Army's budgeting and financial

management processes and is exploring how to leverage data analytics in the PPBE environment to facilitate efficient and effective decisions for resource allocation. The CAER Forum and Dashboards have been adjusted to align with the Army's Audit and Execution of Government funds, and the ABO and the Strategic Operations Integration Cell (SOIC) will be looking at different ways to apply decision support in the execution of the Army's funds.

FY25 OUTLOOK TO SUCCESS

Maximize effectiveness of data

- Partner with PAE to integrate budget with programming to reduce year of execution Unfinanced Requirements (UFRs) by implementing an execution analysis at th start - and throughout POM development
- Leverage Command Audi Execution Review (CAER) to drive accountability in material weakness remediation areas and execution to programming alignment

Enhance PB Rollout

· Leverage BI Tools to streamline PB Rollout materials and eliminate errors in data collaborate more effectively across the Staff SMEs, and justify the Army budget

Integrate HQDA, command budget and workforce execution-year decision-making via consolidated

Enhance execution-year decision making within the Army PPBE processes through onboarding of Army Resource Manager into the prerequisite process modules such as Command Programming requirements, and UFR

RMW

- Begin expansion to remaining PPBE phases: POM and Budget, to begin to enhance upfron planning and resulting reporting functions for improved decision making
- Leverage HQDA and Command tools and integrate usage in RMW to improve HQDA resourcing
- **Expand RMW capability** to include investment appropriation data and incornorate software directive implementation in the plan for FY25

improve estimates using analytics throughout PPBE

- Develop data analysis tool for predictive analysis on spend rates based on historical deobligation, overobligation 5 years after execution to better inform requirements huild and IIFR needs in year of execution
- Integrate RMW PPBE modules to allow for activation of dashboards analytics, and reporting functions or facilitate usage of industry leading tools to improve Resource Manager decision making

Advance Army enterprise efforts. activities, and programs

Maintain a proactive consistent, frequent, engagement and communication plan with Congress

Better match funding to Industrial Capacity and reduce **Industrial Operations (IO) carry-forward** because we can trace the future funding to core capacities. Continue efforts to reduce reliance on increased inventories (i.e., continue to draw down inventories while maintaining supply availability)

- Develop monthly metrics that will identify anomalies at the customer level
- Engage stakeholders on a monthly basis by conducting monthly AWCF Operations Oversight Group (AO2G) meetings
- Revise AWCF price and credit guidance to ensure AWCF credit policy fosters cash neutral outputs

Agile/Flexible Funding (PPBE Reform)

- Staggered socialization across Army and appropriation committees for buy in and implementation in FY 26 budget
- Refine plan from lessons learned and/or expand initiative Reimbursable Accounting -

Indirect Costs

- Review current processes against DoDFMR and accounting standards
- Document gaps in processes and procedures
- Develop policy and procedure changes where applicable
- Work with AAA to conduct internal audit of overall process and assess recommendations for implementation feasibility

2.5 effective, Promote efficient, and costconscious business practices by incorporating **Cost and Performance Management into Financial Management** doctrine, policy, training, and governance forums

Update Cost Management Policy

Restructure the J Books (PPBE Reform)

- Review J-Book with prior years RFI requests from Congress and develop areas of improvement to eliminate recurring RFIs
- Develop plan for elimination/ addition of exhibits/information
- Review J-Books for effectiveness in telling, and justifying, the Army story
 - Ensure every analyst in ABO attends OSD Training and work to expand participation in trainings to impacted organizations (ASA(ALT), Logistics, OPTEMPO, etc) to further enhance program knowledae





Improve Financial Operations and Achieve Sustainable Auditability

OVERVIEW

The Army's LOE Champion for Improving Financial Operations and Achieving Sustainable Auditability ensures Army financial management practices meet federal regulations and standards. The role involves developing and implementing strategies to improve financial reporting, reduce errors and fraud, and improve internal controls. The LOE Champion also works to improve audit readiness and ensure financial management practices are sustainable over the long term.



In FY25, the Army and LOE 3 stakeholders are committed to maintaining alignment with the Secretary of Defense (SECDEF) audit priorities. These priorities focus on

enhancing the Army's Fund Balance with Treasury. fortifying internal controls, creating a Universe of Transactions, remediating findings for Procure to Pay, and optimizing asset valuations.

To support these priorities, the Assistant Secretary of the Army (Financial Management & Comptroller) (FM&C) will concentrate on several key audit readiness efforts:

- · Strengthening collaboration with the Army Audit Agency (AAA), Command Risk Management and Internal Control (RMIC) personnel, Command Internal Review personnel, and the Continuous Monitoring Program: This partnership will ensure a more integrated and efficient approach to addressing audit-related challenges while ensuring that Army's internal control monitoring and risk management processes are effective and efficient.
- · Downgrading financial statement audit material

weaknesses: By following the Army's Audit Roadmap, FM&C will work towards addressing and reducing financial statement audit material weaknesses.

- Addressing new and legacy audit findings: FM&C will focus on resolving auditing findings identified by both the AAA and the Department of Defense Inspector General.
- · Maintaining focus on the Federal Financial Management Improvement Act (FFMIA): The Army will continue prioritizing FFMIA compliance, ensuring responsible financial management practices are upheld.
- Ongoing improvement of internal controls: FM&C will continue to leverage the Continuous Monitoring Program (CMP) under the Risk Management and Internal Control (RMIC) program to further fortify the Army's internal controls, thereby improving overall audit readiness and financial management.

By focusing on these key audit readiness efforts, the Army aims to drive progress in meeting SECDEF audit priorities, improve internal controls, demonstrate financial transparency, and maintain high standards of responsible financial management.

STRATEGIC OUTPUTS:

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.

LOE Champion: Director, Financial Operations and Accounting

Initiatives



FY24 SNAPSHOT OF PROGRESS

Establish the Tone at the Top and accountability from Army Senior Leaders to all **Commanding Generals and Senior Executives for making** audit progress

- · Established the Army Audit Committee Charter chaired by The Under Secretary of the Army (USA) and Vice Chief of Staff of the Army (VCSA)
- · Established Audit Implementation Executive Committee (AIEC) chaired by the ASA (FM&C)
- Published Army Audit Goals to set priorities and agenda
- Embedded specific audit compliance goals in annual assessments for Army Responsible Officials to improve accountability

Continue to establish and execute audit remediation priorities and plans

· Conducted 2024 Real Property validation testing with support from Army Audit Agency (AAA) and Internal Review (IR)

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 Army's internal controls and sustainment of remediation

- · Updated and published AR 11-2 solidifying IR's critical role in audit progress
- · Completed inaugural Army-wide internal control testing through Continuous Monitoring Program
- Consolidated Army-wide risk assessments in support of Army's Annual Statement of Assurance
- Downgraded 4 and closed 1 self-identified material weaknesses in FY24 in coordination with AAA

Leverage technology to drive business transformation and audit progress

 Collaborated with LOE4 to establish oversight structure to prioritize GFEBS System Change Request (SCR) to align to the Audit Roadmap

FY25 OUTLOOK TO SUCCESS

Establish the Tone at the Top and accountability from **Army Senior Leaders to** all Commanding Generals and Senior Executives for making audit progress

- Active and reoccurring engagement with uniformed Senior Leaders to drive actionable progress
- Establish a centralized FM knowledge management system
- · Pilot Level 4 business process documentation to align with audit goals and financial management policy

Continue to establish and execute audit remediation priorities and plans

- · Leverage Internal Review to assist with Real Property and General Equipment audit goals
- Integration of internal audit programs to drive proactive results
- 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 Army's internal controls and sustainment of remediation
- Refine and communicate the Army's Fraud Risk Management strategy
- Deploy eGRC tool to pilot Entity Level Controls to enhance Army's RMIC program
- · Publish comprehensive Enterprise Risk Management Framework

Develop transparent audit progress reporting

Establish an Army-wide audit metrics guide

Continuously monitor and reassess the resource requirements to establish and maintain auditability

- Implement Corrective Action Plan to transition audit support from remediation efforts to sustainment where applicable
- · Create audit MDEP for total resourcing support for audit and audit remediation activities

Leverage technology to drive business transformation and audit progress

- Evaluate, in collaboration with DoD, the use of Artificial Intelligence for audit facilitation and remediation
- Finance **Operations**
- · Complete an accurate **Funds Balance with Treasury**
- · Remediate Army's unmatched transactions reconciliation





Enhance and Embrace Essential FM Systems

OVERVIEW

The Line of Effort 4 (LOE 4) is dedicated to enhancing and embracing essential financial management (FM) systems, focusing on modernization and integration to ensure operational efficiency and accountability. Led by the LOE 4 Champion, this effort is central to maintaining a continuous flow of accurate financial data, while ensuring adherence to audit standards. By supporting the Army's budget execution and providing key resources to the FM systems user community, LOE 4 is driving progress towards a more streamlined and effective financial management system.

The key focus areas for FY25 include the deployment of the Resource Manager's Workspace (RMW) to critical commands such as AMC, USAREUR-AF, and others, and expanding to additional commands in early 2025. The Enterprise Business System Convergence (EBS-C) Multi-Functional Capabilities Team (MFCT) will also play a pivotal role in advancing readiness through modernized fiscal management systems. LOE 4 will also focus on developing career paths and specialized training for the Army Financial Management IT workforce, emphasizing the importance of evolving skills in data science, IT management, and program analysis. Additionally, governance and system enhancements will be prioritized to maintain operational effectiveness and achieve a favorable audit opinion.

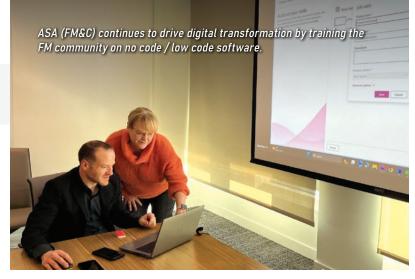
Accomplishments in LOE 4 have been significant, with initiatives such as the migration of legacy data to Advana,

Army Reports Evaluation System (ARES), the retirement of outdated systems, and the improvement of data quality through expanded robotic process automation (RPA). Looking ahead, the FY25 initiatives will continue to simplify the Army's systems environment, improve FM data quality, enhance security, and support the deployment of G-Invoicing and Enterprise Business Systems Convergence. By maintaining a focus on userfriendly, cutting-edge financial systems, LOE 4 aims to establish a streamlined environment capable of sustaining operational efficiency and financial accuracy.

THE FOCUS FOR FY25

1. Deployment of Resource Manager's Workspace:

• The priority will be to deploy Programming and Requirements processes as an integrated process with live Spend Plan capability for more effective execution of key initial budgeting processes in the RMW system. The target commands for this followon Go-Live are (but not limited to): USAREUR-AF, USARPAC, USARCENT, various ASCCs, National Guard States, along with re-engagements with AMC, TRADOC, AFC, and FORSCOM. Key consideration will be to make the capabilities available in RMW along the Army PPBE timeline for most effective usage by user groups through live execution. Additional capabilities such as UFR, Funds Management, Execution, and others will also be delivered in FY25 (subject to sequencing updates within the Agile roadmap) with expanded roll-out to further Army Commands and ARNG states by end of the Fiscal Year.



2. Enterprise Business System Convergence (EBS-C) Multi-Functional Capabilities Team (MFCT)

- A modernized system will enable readiness and provide the warfighter and workforce with the modern capabilities to execute sustainment and fiscal management operations. The EBS-C Program Management Office (PMO) will award the first production contract, officially kicking off EBS-C development operations.
- 3. Develop career path and training for Non-Financial Management employees in coordination with LOE 1.
- The FIM workforce is comprised of data scientists, management and program analysts, and information technology managers who require unique skills and training.
- 4. Continue to mature the organization through governance and system enhancements focusing on obtaining an unqualified audit opinion.
- Ongoing System Maintenance: Ensure operational effectiveness.

- Enhanced System Maintenance and Governance
- Remediation of Material Weaknesses: Achieve a favorable audit opinion.
- Next-Generation Resource Management Systems: Prepare for future advancements.
- GFEBS SOC-1 Favorable Opinion: Maintain a positive SOC-1 report.

LOE 4 is steadfast in its commitment to these objectives, focusing on people first while driving progress to ensure the Army's FM systems are innovative, efficient, and audit readv.



Enhanced capabilities to support financial, cost, and budget execution processes while establishing an environment capable of sustaining a favorable audit opinion.

Increased financial data completeness and accuracy, enhancing financial and operational decision-making.

(*) END STATE:

A less complex, user-friendly data environment with improved processes and integrated business mission areas, setting the conditions for a sustainable, favorable audit option.

LOE Champion: Director,
Financial Information Management

FY24 SNAPSHOT OF PROGRESS

Simplify the Army Systems Environment

· Initiated Advana ARES

nitiatives

- Migration of legacy system data records to Advana ARES
- FY24; Sustained 67

 FY26: Sustained 67
- 119,248 total hours saved per year from existing automations
- · Retired SOMARDS
- Migrated Navy Medical (BUMED) into GFEBS, allowing Navy to retire SABRS
- RMW Pilot Go-Live for Tranche 1 Commands
- Developed RMW Improvement
 Plan for Future Releases

Improve the data quality of FM systems

 Developed the Universe of Transactions for ADVANA

Expansion of RPA efforts

Improve
Governance
of the FM Systems
Environment

 Established quarterly Non-Appropriated Funds (NAF) Meetings

Improve the security of FM systems and data

 Spearheaded the Identity, Credential, and Access Management (ICAM) solution to address enterprise-wide audit findings in collaboration with the Office of the Chief Information Officer

Support Enterprise
Architecture
Knowledge Management

 Improved operational activities alignment

Enterprise Business Systems – Convergence

- Finalized Key Design Decisions with PEO-EIS
- Supported FY24 Technical Integration Provider (TIP) OTA Award for EBS-C
- Refined EBS-C MCFT Terms of Reference to codify governance and agile processes
- Established a permanent MFCT organizational structure through staffing of FIM-E

Mov G-Ir

Move to G-Invoicing

- · G-Invoicing deployed in AWCF environment
- Processes updated to incorporate G-invoicing requirements

Systems Environment

- RMW to enhance Spend Plan Module to include integrations to other PPBE processes and add ARNG specific capabilities required to continue progression of migration away from Legacy Systems
- RMW Next Major Release to Include Requirements, UFR, & Programming Capabilities
- RMW to address any additional capabilities and requirements for RMW consideration or Business Process Reengineering needed to retire Legacy Systems
- Continue to align RMW Capability Roadmap alongside Legacy Divestiture Roadmap to ensure complete and accurate capabilities migration

Improve the data quality of FM systems

FY25 OUTLOOK TO SUCCESS

- Continue RMW Integration with cProbe, GFEBS, and/or ARES for Source Data
- Increase RMW Automation of Processes with RPA

Support Enterprise Architecture Knowledge Management

Partner with Army
Training Information
System (ATIS) for RMW
Command Training Modules

4.3 Improve the security of FM systems and data

- Implement Risk Management Framework (RMF) 2.0 Updates
- Commence RMW-SA
 Development and provisional
 ATO Approval
- Develop RMW Secure PPBE Requirements Definition and Project Execution

Move to G-Invoicing

 Deploy G-Invoicing 1.0 to the General Fund environment

Enterprise Business Systems - Convergence

- Support development and delivery of Minium Viable Capability Release (MVCR)
- Develop requirements and scope value segments of current and upcoming capabilities
- Begin execution of DOTmLPF-P changes to prepare Army Organizations for EBS-C
- Identify future structure and relationships of legacy functional organizations and MFCT
- Coordinate and execute capability deployment and fielding with external stakeholders

Develop training (non-FM) and FOI wide strategic communications

- Develop strategic communications plan
- Develop training pipeline for non-FM workforce

Governance and Portfolio Management of the FM Systems Environment

- Coordinate and develop a process to monitor/ validate the FM Capability Roadmap
- Establish FFMIA
 compliance strategies
 to improve Army's FM
 systems' compliance with
 OUSD(C) oversight efforts
- Engage with
 NAF systems' key
 stakeholders to facilitate
 modernization efforts

CONCLUSION:

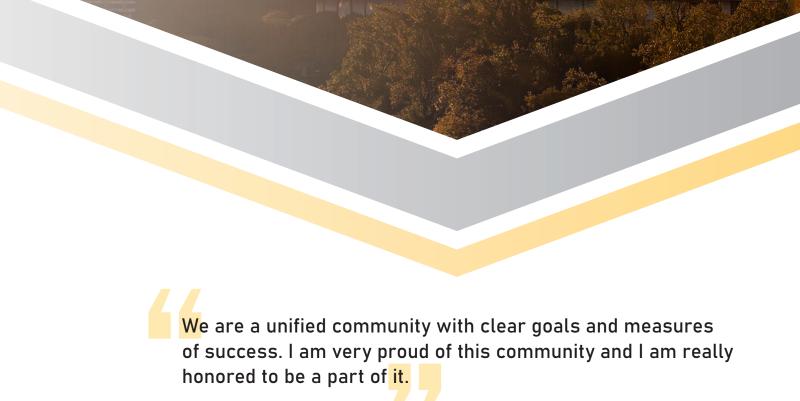
Sustaining the Execution of the Army FM Strategy in FY25

The FM Community has made significant progress in achieving the strategic goals outlined in the Army Financial Management Strategy 2028. The Office of the Assistant Secretary of the Army for Financial Management & Comptroller (ASA (FM&C)) has demonstrated exceptional innovation in fiscal resource management and decision-making support, addressing challenges such as national disaster relief, emergent defense requirements, and ongoing efforts to support the defense of Ukraine.

The deployment of new guidance documents, systems, and processes has streamlined workflows and enhanced productivity, with notable achievements like the expansion of Defense Financial Management Certification training, the implementation of the Resource Manager's Workspace (RMW) system, and the launch of the Audit Integration Executive Council (AIEC). These accomplishments highlight the FM Community's dedication to excellence and adaptability in the face of complex challenges.

The FY25 Campaign Plan will build upon this success, focusing on enhancing Soldier and Civilian Talent Profiles, improving data management, and strengthening relationships with external organizations. This comprehensive approach prioritizes collaboration, risk management, and continuous improvement, ensuring that the Army FM Community remains prepared for any situation. This Campaign Plan accelerates the Army toward its AFMS28 goals and sets the conditions for FM Community success.

Above Right: 12th Army Aviation Battalion UH-60 Black Hawk helicopters fly in formation over Washington, D.C. to help kick off the 39th Annual Army Ten-Miler on Oct. 8, 2023.



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





AFMS 2028
Army Financial Management Strategy 2028

CAMPAIGN PLAN **FY25**

Assistant Secretary of the Army (Financial Management & Comptroller)



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