



## LOE 3

### Improve Financial Operations and Achieve Sustainable Auditability

In FY24, the Army and LOE 3 continues to align with the Secretary of Defense (SECDEF) audit priorities, which include improving the Army's Fund Balance with Treasury, strengthening the Army's internal control environment, creating a Universe of Transactions, and optimizing asset valuations. In support of these priorities, ASA (FM&C) is focusing its audit readiness efforts on the following:

- Investing in and enhancing the Army's Risk Management and Internal Controls Program
- Downgrading financial statement audit material weaknesses as outlined in Army's Audit Roadmap
- Addressing and/or closing new and legacy audit findings identified by the Army Audit Agency and Department of Defense Inspector General
- Maintaining Army's focus on the Federal Financial Management Improvement Act (FFMIA)

## IT ALL STARTS **HERE**

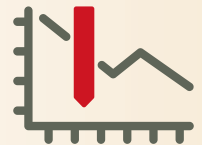
**INTEGRATED 40B**  
FINANCIAL RECORDS ACROSS  
35+ SYSTEMS INTO THE ARMY'S  
**UNIVERSE OF TRANSACTIONS**

**AT THE TONE TOP** STRENGTHENED AUDIT  
**GOVERNANCE**  
BY ESTABLISHING **NEW** AUDIT INTEGRATION  
EXECUTIVE COMMITTEE

FACILITATED **300+**  
WALKTHROUGHS  
AND SITE VISITS  
**ACROSS THE GLOBE**



TARGETING MULTIPLE  
MATERIAL  
WEAKNESS  
**DOWNGRADES**  
**IN FY24** INCLUDING ARMY'S FUND  
BALANCE WITH TREASURY



MAINTAINING MORE THAN  
**1,750 CONTROLS**  
IN THE **ARMY CONTROL CATALOG**  
**TO SAFEGUARD** THE ARMY'S  
ASSETS



**PRIORITIZED**  
**FFMIA COMPLIANCE**  
TO ENHANCE SYSTEMATIC  
PROCESSES, IMPROVE FINANCIAL  
DATA INTEGRITY, AND SUPPORT  
**EFFECTIVE FINANCIAL MANAGEMENT**

