

DEPARTMENT OF THE ARMY  
FINANCIAL MANAGEMENT STRATEGY 2028

# CAMPAIGN PLAN **FY24**

Assistant Secretary of the Army (Financial Management & Comptroller)



LOYALTY  
DUTY  
RESPECT  
SELFLESS SERVICE  
INTEGRITY  
HONOR  
PERSONAL COURAGE

BEING **SMART** AND **EFFECTIVE** FISCAL STEWARDS  
DEMONSTRATES OUR PASSION FOR THE **ARMY FM** MISSION

*U.S. Army Soldiers provide security during a financial management support team mission on a UH-60M Black Hawk helicopter during Exercise Diamond Saber, the U.S. Army's largest annual finance exercise, basing operations out of the National Guard Training Center in Sea Girt, N.J.*

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# 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

Our progress in last year's Campaign Plan has been immensely impactful to the organization, and the accomplishments in support of the Strategic Goals outlined in the Army Financial Management Strategy 2028 (AFMS28) are evident in the work products, processes, and system enhancements implemented during the last fiscal year. The year's success on the Campaign Plan can be attributed to strong teamwork, collaboration, and leadership.

The FM Community is the highest priority for the Campaign Plan. As we continue to enhance and strengthen Workforce Development & Training (WDT), we will improve the communication outreach on professional development resources and opportunities using Finance & Comptroller (FC) Connect. This learning management site aligns employees with instructor-led and self-paced financial training directly supporting our professionals. Communication has always been a key factor for awareness and accessibility, and WDT leadership will continue reinforcing the goal to ensure the FM workforce, both civilians and military, is knowledgeable on professional development opportunities and career paths. We will also work with the Finance and Comptroller School so FM Soldiers are trained, educated, and properly equipped to resource and sustain operations in any environment while ensuring the FM profession adapts and evolves to maintain mission relevance.

External and internal partnerships have proven successful on initiatives from streamlining the organizational budget to developing a path forward with the Resource Manager's Workspace (RMW). We are hopeful that Commands will see the initial operating capability early in fiscal year 2024, and this will assist the RMW team to refine the system for full deployment in future years. System migrations continue to be an essential challenge but, with the help of Army Reporting Evaluation System (ARES) and Robotics Process Automations, we can see an end state leading to system enhancement and improved accountability in an auditable way.

Looking to the future, we will continue encouraging innovation and leveraging technology to improve the FM environment. There will be continued investment for developing Enterprise Business Systems-Convergence (EBS-C) to the high-level objectives of readiness, process improvements, usability, user interface/user experience, and data security/availability as part of the Army's business modernization and transformation effort. Achieving a favorable audit opinion is another area incorporating an innovative approach—using audit acceleration teams to focus efforts to strengthen Audit internal controls, downgrade material weaknesses, and increase communication efforts. Each FM 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 partnership across the Army. We all have a role in taking care of the Army's business.

The success of last year's Campaign Plan is a direct result of strong leaders within the FM community, and as stated in my message last year, ***"To all Leaders within our Financial Management Profession, 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 with enthusiasm"***.

This office will continue providing direction and support to grow and evolve not only future generations of professionals but also the FM profession. It is our great honor and privilege to work with you and be a part of this special FM Community.



Honorable Caral E. Spangler

Mr. Robert T. Cook

Lt. Gen. Paul A. Chamberlain

Sgt. Maj. Terry L. Anderson Jr.

# Purpose

The Campaign Plan directs short- and mid-term measurable actions to guide the development and oversight of policies and programs in support of the Assistant Secretary of the Army for Financial Management and Comptroller (ASA (FM&C)) Title 10 responsibilities. This Plan translates the Army Financial Management (FM) Strategy into Lines of Effort (LOEs) comprised of executable initiatives with measures of progress and desired outcomes to achieve our Strategic Goals. The goal of this publication is to annually validate that the LOEs are moving towards reaching the Goals in the Army FM Strategy.

THE **CAMPAIGN PLAN** PROVIDES  
A PATH TO OUR **STRATEGIC SUCCESS**

# Strategic Goals

The Army FM Strategy 2028 (AFMS28) Mission, Vision, Guiding Principles, and Strategic Goals are setting the priorities for the Army FM Community over the next four years.



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

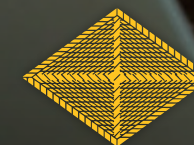
# Campaign Plan Mission and Intent

## Mission

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

## Intent

Coordinate and prioritize efforts to improve decision-making in all aspects of financial management and create a roadmap to measure progress in supporting AFMS28.



U.S. Army Reserve Soldiers from the 369th Special Troops Battalion train on their finance duties to be ready for real world scenarios during Exercise Diamond Saber.

# Situation

Over the past Fiscal Year (FY), the Office of the ASA (FM&C) has demonstrated dynamic professionalism, leading, and guiding the execution of appropriated fiscal resources for the Department of the Army. Balancing the challenges of the Army's budget, advancing audit efforts to reduce material weaknesses and achieve a favorable audit opinion, and supporting Army leaders with costing and economic analyses for decision-making have been among the organization's top priorities.

As fiscal stewards, the FM workforce continues to address new challenges each year. The Financial Management Community is always prepared to adapt and overcome challenges in the execution of their responsibilities. Over the last year, the Army has faced diverse and often unpredictable challenges such as national disaster relief, emergent defense requirements, continued support to vulnerable Afghan nationals, supporting ongoing efforts in the defense of Ukraine, and adjusting to budgetary challenges for Army efforts.

The FM community will continue striving to become better trained, equipped, and effective to ensure that Army priorities are supported with the necessary resources, and funding execution and accounting functions are analytically sound and defensible to Senior Leadership, Congress, and American Taxpayers. The workforce will be held to the highest standards of accountability and transparency to ensure effective and efficient resourcing in an ever-changing

environment. The FY24 Campaign Plan builds upon the achievements and progress made in FY23 and demonstrates how the Army FM Strategy is guiding the evolution of the FM community in the present and for years to come.

## FY24 Campaign Plan Focus Areas:

- ◆ **Strengthen our internal controls by enhancing the Risk Management Internal Controls program**
- ◆ **Understand and Support Audit at all levels**
- ◆ **Focus efforts on Audit Material Weaknesses and remediate them**
- ◆ **Improve our governance, oversight and influence over many efforts in Doctrine, Policy, Structure and Systems**
- ◆ **Use Data to discover new visualization results in decision making for the annual programming efforts**

# Four Lines of Effort

The FM Strategy 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, who is responsible for providing direction, support, and implementation of activities to advance that LOE, including shaping initiatives, creating actionable tasks, and overseeing execution of such tasks. The Champions support the LOEs and the overall Campaign Plan and report on the progress of efforts to the ASA (FM&C) Senior Executives on a quarterly basis.



**LOE 1: Enable the Financial Management Workforce with Tools and Training**



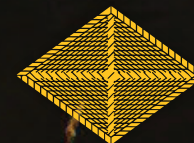
**LOE 2: Effectively Resource the Army**



**LOE 3: Improve Financial Operations and Achieve Sustainable Auditability**



**LOE 4: Enhance and Embrace Essential FM Systems**



*A U.S. Army Sergeant carries the American Flag during a ruck march at Al Asad Air Base, Iraq.*

# LOE 1



## Enable the Financial Management Workforce with Tools and Training

### Problem Statement and Overview

In the past twelve months, ASA (FM&C) leadership and staff visited multiple locations, engaged with employees, and received input from many financial management (FM) professionals. The feedback from the community highlighted the need for continued training resources, leadership touchpoints, and professional development programs to support the career goals of each professional.

Workforce Development and Training (WDT) leaders will continue to focus on business processes, governance, execution, and policy and learn from past structures that did not serve our future leaders. To be effective, communication must occur at all levels, because keeping the financial community informed fosters an environment of knowledgeable professionals. Providing military and civilian information through career maps, presentations, and workforce forums accompanied with question-and-answer sessions generated positive reviews from the FM community. Listening to the needs of the workforce and enhancing their skills with innovation will foster a new generation of professionals with the proper skillsets to adjust and overcome any organizational obstacles.

### FY23 Overview of Progress

Improving the technical proficiency of employees during the past year has been at the forefront of the ASA (FM&C) leadership plan. During the past year, leadership has focused on employee retention, establishing a strong ASA (FM&C) onboarding process and improving customer service. This can be seen in the development of products to support new employees and the addition of improved offerings and services for existing employees, such as Career Maps and available training through the Finance & Comptroller (FC) Connect Training portal.

Collaboration with other directorates within ASA (FM&C) has been key. The Financial Information Management (FIM) Knowledge Management team supported the One Stop Shop SharePoint Page, which serves as a major communication hub for financial management professionals and was the steppingstone to meeting the LOE's end state. A number of other tasks were dependent upon the successful completion of this site, making it a significant dependency for LOE 1. Through effective collaboration from other parts of the organization, WDT was able to complete the SharePoint site and continue meeting its other LOE 1 objectives.

*“As the workforce modernizes through up-skilling and reskilling, professional education will be key to career success.”*

– Ms. Kimberly Scott, Director, Workforce Development and Training



HON Caral Spangler, Assistant Secretary of the Army (Financial Management and Comptroller), speaks at the American Society of Military Comptrollers 2023 National Professional Development Institute (PDI) in St. Louis, Mo.

### FY24 Moving Forward

The continued investment in our FM Professionals – supporting the People First concept – remains this Campaign Plan's number one priority. The strengthening of relationships established last year will better assist our profession and accelerate critical initiatives. In FY24 WDT will continue along the documented path of initiatives and tasks set during FY23 while looking at the ASA (FM&C)'s authorities and responsibilities to the profession.

In the year ahead, leadership will focus on several efforts to benefit current and prospective employees and work closely with Army organizational partners to implement new recruitment initiatives and design a rotational assignment program to increase breadth and depth for the professional development of the FM Community.

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

Both our civilian and military FM Professionals are critical to executing the mission of FM&C in support of the Army. Under the leadership of the U.S. Army Finance & Comptroller Sergeant Major, the Financial Management & Comptroller (FM&C) Sergeants Major Panel (SMP) was established to increase collaboration across the Finance Corps. Leadership has also re-institutionalized the Senior Executive Council (SEC) and re-energized the Comptroller Junior Executive Council (CJEC).

As the workforce continues to grow and leadership changes are adopted, we must stress the importance of mentorship as well as skillsets learned through experience and create pathways for tomorrow's leaders. We will look at the career paths and critical positions from which leaders emerge and ensure that opportunities exist for young professionals to rise to this organization's challenges.

*“Ensuring our senior officer & enlisted leaders understand what training is available for our Soldiers and how to access it is a priority. We need to train our Corps for current operational requirements but also for future requirements as well, especially when looking through the talent management lens.”*

– Sgt. Maj. Terry Anderson, U.S. Army Finance & Comptroller Sergeant Major

### STRATEGIC OUTCOMES

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

### END STATE

A trained and adaptive Army FM Professional with strong leadership and technical skills who provides keen insights and analysis to leaders, which result in improved financial and operational outcomes.

# LOE 2

**“If it ain’t funded, it ain’t.”**  
 – Mr. Michael Mehrman,  
 Deputy Director,  
 Army Budget Office

## Effectively Resource the Army

### Problem Statement and Overview

As Army Senior Leaders guide the Army into the future, maintaining a prepared and ready Army amidst fiscal pressures and increasing demands on data structure, along with achieving successes in audit opinion, will continue to be of critical importance.

### FY23 Overview of Progress

The Army Budget Office’s (ABO) main effort in the Campaign Plan over the last year was to identify and validate requirements for the Resource Manager’s Workspace (RMW) system and program such requirements into the Future Year Defense Program (FYDP).

The Cost and Economics (CE) staff supported two initiatives in LOE 2 over the last fiscal year. Their success is highlighted across multiple tasks including the costing process, Training Resource Model (TRM) Operations Tempo (OPTEMPO), improved budget estimates model design, analysis on variances with cost and performance management activities, and implementing an Army wide Cost Management Strategic Plan.

### FY24 Moving Forward

ABO will continue the implementation of the RMW system, which will streamline the Army’s PPBE process in the delivery of the funding data from Commands, HQDA, G8, and ABO. The system will enable the Army to roll up data for the annual deployment of the President’s Budget and easily import this into the Army’s ERP systems, providing resource predictability and enabling commanders and leaders to execute annual training and operational plans effectively and efficiently for the entire fiscal year. With assistance from the Financial Information Management staff, ABO will be able to comply with the Risk Management Framework (RMF) and coordinate with Network Enterprise Technology Command (NETCOM) to receive Authority to Operate. This will ensure that RMW will be authorized on the Army Network for the Commands to program their requirements and submit their Spend Plan requirements in FY24.

This LOE will continue assessing how to apply data analytics in the ABO work environment to initiate efficient and effective decisions. In the last mid-year review, leadership noticed a pattern of the same unfinanced requirements and noted that these types of recurring Unfunded Requirements (UFRs) should be



Mr. Von Carroll, Financial Management Analyst, Army Budget Office, briefs during the U.S. Army Cyber Command Resource Management Summit at Fort Gordon, Ga.

recorded and updated in the next cycle of the POM submission. This pattern of recurring UFRs has continued over the last several years, to include the FY25 POM. ABO will lean forward in the beginning of the FY26 POM process by introducing past UFR requests to facilitate adjudication during the POM Process.

In the coming fiscal year, the CE team will continue facilitating the deployment of the

Cost Management Strategic Plan. This will continue progress towards implementing Federal Managerial Accounting standards and improving the Army’s ability to capture the full cost of programs and activities. This will be accomplished through updating cost management policies and influencing doctrine, training, financial system configurations, and governance.

**LOE Champion:** Deputy Director of Army Budget

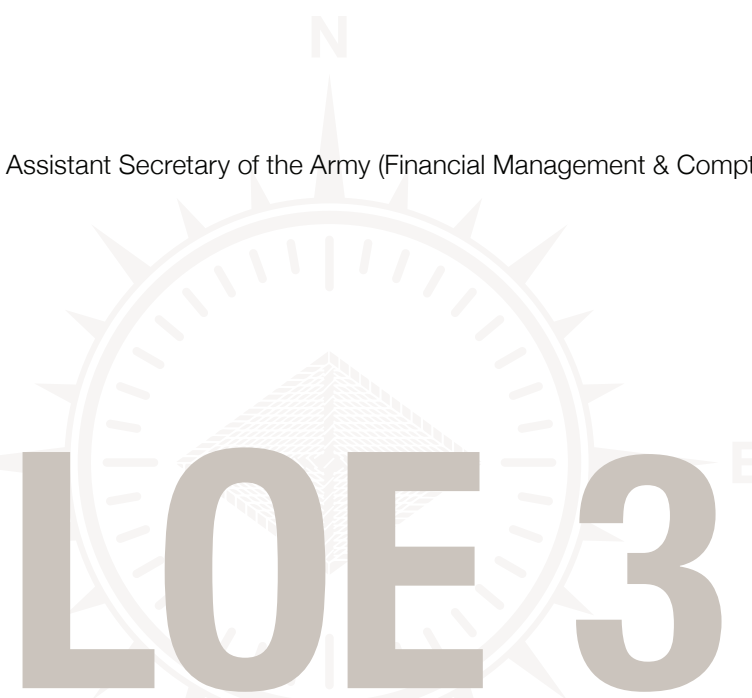
**LOE Provider:** Deputy Assistant Secretary of the Army for Cost and Economics

### STRATEGIC OUTCOMES

- 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.

### END STATE

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



“  
*There are no easy solutions to audit success. We must execute the financial statement audit as we would any other joint and combined, high-stakes, high-priority mission -with teamwork, transparency, and tireless dedication.*  
 ”  
 – Lloyd J. Austin III, U.S. Secretary of Defense



## Improve Financial Operations and Achieve Sustainable Auditability

### Problem Statement and Overview

As fiscal stewards of resources entrusted to us by the American taxpayer, the Army must continue to focus on following our business processes, strengthening our internal controls, and effectively communicating up and down the chain of command. When the Army does this with rigor and regularity, not only will our warfighter be better positioned to fight and win our Nation’s wars, the Army’s decision-making and audit readiness will also improve.

For too long, the Army’s audit deadlines slipped year-to-year. Moving forward, the Under Secretary (USA) and Vice Chief of Staff of the Army (VCSA) will hold Army Commanders and leaders accountable to the Army’s audit plans submitted to the Office of the Secretary of Defense (OSD). Achieving the Army’s Audit goal is critical as Congress considers financial penalties if DoD/Army continues to miss audit deadlines. Therefore, the Army is doubling-down on its goal of achieving a clean audit opinion for its General and Working Capital Funds.

### FY23 Overview of Progress

The Army is proud of its audit accomplishments in FY23. In FY23, the Army received modified opinions for its General Fund Enterprise Business System (GFEBS) and Munitions System and Organization Controls One (SOC 1) Report audits. These results lay the foundation for other elements of the Army to emulate as these positive audit opinions signify that the Army suitably designed and implemented controls according to the Independent Public Accountant (IPA). These results help validate the Army as a sound fiscal steward, providing more evidence that our warfighters, customers, and Army personnel can rely on the Army’s internal controls for financial reporting.

FY23 also saw the Army invest in new ways of addressing its audit goals, including establishing its Audit Acceleration Plan, championed by the USA and VCSA. At the heart of this plan are cross functional Audit Acceleration Teams (AATs) empowered to focus resources, move quickly, iterate with our IPA, and deliver success in direct support to functional proponents. The

AAT approach to break up audit requirements and categorize work inside outcome-based deliverables, such as end-to-end business process maps and risk and controls matrices, is yielding results faster than ever before.

### FY24 Moving Forward

In FY24, the Army and LOE 3 will continue 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, FM&C will focus 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, and
- Maintaining Army’s focus on the Federal Financial Management Improvement Act (FFMIA)



*Individuals at Fort Liberty helping to conduct an audit site visit where the Army and its Independent Public Accountant work together to validate the Army’s assets like general equipment and real property.*

Downgrading material weaknesses and achieving auditability are the ultimate goals for the Army and getting there will require diligent focus from every element of the Army, from Commanders to the most junior Soldier and Civilian. This focus must be on our day-to-day processes, data integrity, and information technology alignment and security. When these daily functions are performed accurately on a routine basis, the Army is taking care of its business operations to further ensure that the warfighter and their families are poised for success on and off the battlefield.

**LOE Champion:** Director, Financial Operations and Accounting

### STRATEGIC OUTCOMES

- 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 4

*Enterprise Business Systems-Convergence (EBS-C) will enable integrated & auditable logistics and financial management operations, improve readiness, enhance user experience, reduce ownership costs, and provide real-time data. Through these improvements, EBS-C will support planning and decisions from the strategic support area to the tactical edge of the battlefield.*

- Lt. Gen. Paul Chamberlain, Military Deputy, ASA (FM&C)



Sgt. Maj. Julie Harris, U.S. Army Financial Management Command Operations Senior Enlisted Advisor, uses a tablet device with her myPay pin and password to access the Defense Finance and Accounting Service's SmartVoucher.



## Enhance and Embrace Essential FM Systems

### Problem Statement and Overview

As the fourth industrial revolution presents challenges driven by rapid technological advancement, LOE 4 is focused on divesting legacy systems and modernizing current systems where most advantageous. This creates a path to evolve FM culture towards data analytics and presents opportunities to create a successful and enduring audit environment.

The LOE Champion's day-to-day duty is to ensure that FM Systems and processes are modernized and integrated to provide financial and cost information and accountability to the taxpayers, and to meet audit requirements and operate in compliance with information management laws. The LOE 4 Champion has a significant responsibility to both the Army's budget execution and FM Systems user base.

### FY23 Overview of Progress

After a multi-year effort, the LOE 4 team was successful in retiring the legacy system Standard Operations and Maintenance Army Research and Development System (SOMARDS), a pivotal step in divesting legacy systems and moving the FM community towards more modern systems. Lessons learned from this divestiture have been applied to other system divestitures, streamlining efforts through improved processing, such as using Robotics Process Automation (RPA). There is a concerted effort to continually reassess the systems divestiture plan and realign processes to further transform FM systems within the Army.

Efforts such as standing up the Advana Army Reporting Evaluation System (ARES) will enable the community to access a plethora

of information in a consolidated environment while displaying near real time data. Moreover, migrating the divested system records into ARES will enable the Auditors and FM community access to the executed data until the funds are cancelled.

### FY24 Moving Forward

One focal point for FY24 will be strengthening strategic communication and governance on receiving issues and advertising system

enhancements allowing feedback to and from the field. Users must understand the challenges of maintaining Army-owned FM systems within the fiscally constrained environment. The FM Community needs to be aware of the balance among the following priorities: ongoing system maintenance to ensure operational effectiveness, remediation of material weaknesses to achieve a favorable audit opinion, positioning Army for next generation FM Systems, and maintenance of the SOC-1 favorable opinion.

**LOE Champion:** Director, Financial Information Management

## STRATEGIC OUTCOMES

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

## END STATE

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

# Conclusion

## Sustaining the Execution of the Army FM Strategy in FY24

This FY24 Campaign Plan will continue advancing the AFMS28 strategy, shaping the FM workforce and military to meet developing challenges stemming from shifting global events, domestic dynamics, and the natural rhythm of change.

Investing in the FM enterprise will create a path for the organization and the FM community to evolve in a direction that embraces emerging challenges as opportunities for learning and growth while prioritizing a People First concept that instills new skillsets and professional opportunities to develop the next generation of FM leaders.

The Plan continues to guide the FM community to move forward as a collective and promotes initiatives and tasks across the LOEs to ultimately support the five strategic goals in AFMS28—placing this Profession on a strategic path for investing in our People, supporting the Army's readiness, and modernizing how we do business

“The tasks ahead of us are bigger than any one of us and need every Soldier's and Army Civilian's efforts if we are to be successful.”

– Honorable Christine Wormuth, Secretary of the Army,  
Feb. 8, 2022

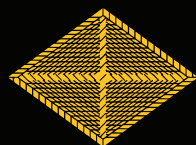
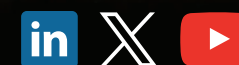


**Above:** An MH-60 Black Hawk provides air support for Army Rangers during Task Force Training at Camp Roberts, Calif.

**Front Cover:** From the top left: Soldiers participate in Exercise Diamond Saber at Fort Dix, N.J.; HQ Company from the 82nd Finance Battalion holds a Change of Responsibility Ceremony; a Soldier trains on downloading information from an EagleCash kiosk; Soldiers participate in finance training exercises at Fort Dix; a Soldier plots coordinates during the land navigation assessment portion of the Texas Military Department's Best Warrior Competition.

**Back Cover:** From the top: A Soldier conducts land navigation familiarization exercises; U.S. Army paratroopers move to an assembly area at Normandy Drop Zone, Fort Liberty, N.C.

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U.S. ARMY



# AFMS 2028

Army Financial Management Strategy 2028



# CAMPAIGN PLAN FY24

Assistant Secretary of the Army  
(Financial Management & Comptroller)



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