

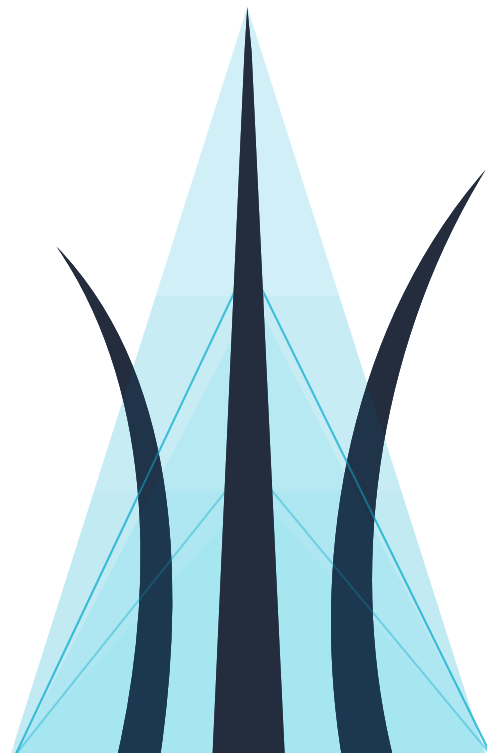
Department of the Air Force Financial Management

STRATEGIC PLAN

ONE TEAM, ONE FIGHT!


Department of the Air Force Financial Management Strategic Plan

FY22-26



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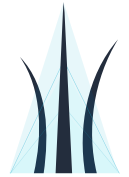
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This Strategic Plan is a living document and your feedback is important. Please take time to review to better understand our FM strategic priorities and where we're headed in the future. If you have ideas to help improve what we do, please submit them to the SAF/FMEW workflow at SAF.FMEW.Workflow@us.af.mil.



Foreword



Department of the Air Force Financial Managers,

It is an honor to join the team as the Assistant Secretary of the Air Force for Financial Management and Comptroller (SAF/FM). Your contributions in building the greatest Air and Space Forces in the world are vital to sustaining our national security. I look forward to working with you to strengthen our support to the Department of the Air Force (DAF), the Department of Defense (DoD), Congress, and our nation.

Since we last published our Financial Management Strategic Plan (FMSP), we've experienced many changes in the FM community, in the larger DAF and in both the national and global environments. As Secretary Frank Kendall highlighted at the recent Air Force Association conference, America is being more effectively challenged militarily than at any other time in our history. And if it was unclear who's presenting that challenge, he eliminated any ambiguity by making it clear our priorities are: China, China, and China. To ensure our Air and Space Forces are equipped and ready to respond

to this challenge, we must continuously improve and innovate our financial management capabilities. This update to our FMSP reevaluates and broadens the important direction and initiatives we laid out in the previous FMSP. It also includes new priorities. While you'll see more detail on those in the plan, I'd like to highlight a few up front. Our FM vision remains unchanged, but we've updated our FM mission to clarify that *we are committed to delivering our FM capabilities with a high level of skill.*

FM Vision: Financial Excellence—Powered by Airmen, Fueled by Innovation

FM Mission: Provide fiscally responsible resource management, auditable and timely financial services, and actionable decision support to deliver air and space capabilities for our nation

Our first goal, **Develop and Retain a Highly-Skilled FM Team**, is first for a reason. Our primary weapon system in FM is our people. Our people drive EVERY important outcome we achieve. Along those lines, it's important that we ensure each financial manager has the opportunity to achieve their professional and personal goals and that we as an organization ensure an inclusive environment for all to excel. We can only succeed and we can only be our best with the contributions and ideas of every financial manager. Together, we are stronger!

Our second goal, **Harness Technology, Standardized Processes, and Data Analytics to Enhance Accountability**, captures our intent to advance our information technology, heighten our financial statement audit and systems modernization efforts, and expand our data analytics capabilities across all FM competencies. While we have made great progress toward a clean opinion, audit certification is not a one and done effort—we'll achieve an audit opinion by 2026, through a continued focus on automated, auditable financial management processes and systems. At the same time, we're committed to improving data analytics capabilities across the workforce. We are very much in the decision support business and our ability to more easily analyze and technically present the mountains of program and financial data into relevant information for senior decision-makers is critical.

Finally, our third goal, **Optimize Resources, Mitigate Risk and Improve Service to Customers**, drives us to look at our capabilities through the eyes of our customers. By enhancing our budget and cost analysis capabilities, we'll drive resource optimization inside DAF processes. This goal also focuses our efforts on streamlining and standardizing our service to Airmen, Guardians and mission partners, while working to automate those processes with customer-friendly tools. Finally, recent shifts in the strategic environment drive us to re-assess and update our contingency processes, tools and training...to ensure we stand ready to respond, wherever and whenever we are called.

Thanks for your dedicated service and for your contributions to the freedoms we enjoy. **One Team, One Fight!**

Hon. Kristyn E. Jones

Assistant Secretary of the Air Force (Financial Management and Comptroller)

Department of the Air Force

To successfully execute the DAF FM mission, it is essential for financial managers to understand how the FM mission fits into the DAF priorities and missions. When developing the budget, delivering analysis, taking care of Airmen and Guardians, and accounting for our nation's treasures, financial managers must first filter financial decisions through the Department's "big picture" guidance.



Secretary of the Air Force (SECAF) Priorities:

In a recent speech, Secretary Kendall stated, "My highest personal goal as Secretary has been to instill a sense of urgency about our efforts to modernize and to ensure that we improve our operational posture relative to our pacing challenge: China, China, China." SECAF went on to say, "We're stretched thin as we meet Combatant Commanders' needs around the globe. We have an aging and costly-to-maintain capital structure with average aircraft ages of approximately 30 years and operational availability rates that are lower than we desire."

Senior policy and military leaders across the White House, Pentagon, and beyond have highlighted China, and to a lesser extent, Russia, as the United States' "pacing challenge"

that dictates many of the policies, practices, spending, and operational decisions across the Department of Defense (DoD).

DAF Operational Imperatives (OIs) and Management Initiatives (MIs):

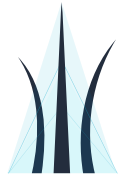
To collectively focus the Department's efforts toward the pacing challenge, Secretary Kendall established seven OIs and eleven MIs for the DAF.

The seven OIs serve as a roadmap to achieving the modernization of the Force that is required to deter, and if necessary, defeat the pacing threat. They include new technologies and concepts that achieve the greatest measurable value and operational impact for the Combatant Commanders. The criticality of these OIs was reinforced in a recent speech by the SECAF when he said, "The most important thing we owe our Airmen and Guardians are the resources they need, and the systems and equipment they need, to perform their missions." He went on to say, "These imperatives are just that; if we don't get them right, we will have unacceptable operational risk."

The eleven MIs are inward looking and designed to streamline DAF management processes, eliminate duplication, and achieve the greatest efficiency in the use of DAF resources. SAF/FM has been appointed the lead for two of the MIs, but FM has equity and will serve in an ancillary role for every MI.

These OIs and MIs serve as a north star for our FM Strategic Plan. One of the key challenges in delivering on these OIs is the reality of limited resources. That reality reinforces the importance of maximizing the benefit of the MIs...to drive efficiencies, eliminate programs not aligned to the current threat, and free up resources needed to advance operational capabilities. FM plays a key role in this effort. The FM community must elevate our data analysis capabilities. We must improve the accuracy and consistency of our financial information. We must strengthen our voice in the Strategy, Planning, Programming, Budgeting, and Execution (SPPBE) process through consistent delivery of analytically rigorous cost estimates. We must identify budget trade-space where acceptable near-term risk enables critical out-year capability gains. Finally, we must never lose sight of our customers... in the broadest sense. Our collective efforts to serve as leaders in Resourcing discussions at every level affords FMers the opportunity to be a key contributor in helping our DAF achieve these important OIs and MIs.





AIR FORCE VISION

Air Force Vision

“The World’s Greatest Air Force—Powered by Airmen, Fueled by Innovation”

AIR FORCE MISSION

Air Force Mission

“To Fly, Fight, and Win...Airpower Anytime, Anywhere”

Chief of Staff of the Air Force (CSAF) Strategic Approach:

On 31 August 2020, the CSAF, General Charles Q. Brown, published his strategic approach titled *Accelerate Change or Lose*. In his comments he advised all Airmen that:

“It recognizes that we live in a world that is driven by rapidly changing technology and an environment that includes aggressive and capable global competitors. Therefore, if our Nation’s military is to remain the best in the world, we need to do our part to challenge the status quo and make necessary changes in our Air Force today so we are ready for tomorrow. For example, we cannot assume air dominance is guaranteed and we need to recognize **good enough today will cause us to fail tomorrow**. Leaders have a responsibility to provide clear guidance so that you ... our talented Airmen at all levels ... are informed and empowered to problem-solve, come up with unique solutions, and make smart recommendations and decisions. Only together will we succeed in accelerating the required change.”

SPACE FORCE VISION

Space Force Vision

“Innovate, Accelerate, Dominate...In space and cyberspace”

SPACE FORCE MISSION

Space Force Mission

“Provide resilient, defendable, and affordable space and cyberspace capabilities for the Air Force, Joint Force and the Nation”

Chief of Space Operations (CSO) Strategic Approach:

On 9 November 2020, the CSO, General John ‘Jay’ Raymond, published his CSO Planning Guidance. In this document, Gen Raymond says, “We will design and build a Space Force to meet three cornerstone responsibilities: preserve freedom of action, enable Joint lethality and effectiveness, and provide independent options—in, from and to space.” Highlighting a vision he expects every Guardian, and Airmen supporting Guardians, to understand and implement, Gen Raymond went on to establish five CSO priorities: 1) **Empower** a lean and agile Service; 2) **Develop** Joint warfighters in World-Class teams; 3) **Deliver** new capabilities at operationally relevant speeds; 4) **Expand** cooperation to enhance prosperity and security; and 5) **Create** a digital Service to accelerate innovation. Several times in the guidance document, Gen Raymond reinforces the need to be bold and reinforces the urgency in his statement, “Let me be clear—if we do not adapt to outpace aggressive competitors, we will likely lose our peacetime and warfighting advantage in space.”

Our FM

The FM vision and mission statements serve as guideposts for achieving financial management goals and objectives. They recognize FM Airmen as our key component in delivering financial excellence and they hold us accountable for delivering capabilities that help the Air Force and Space Force meet their missions.

“Our contributions in building the greatest Air and Space Forces in the world are vital to sustaining our nation’s security.”

- The Honorable Kristyn Jones

FM Vision

“Financial Excellence—Powered by Airmen, Fueled by Innovation”

DAF FM begins with FM Airmen—officers, enlisted, civilians, and contractors. Our people are connected to a heritage of financial excellence from those who served in the past. That excellence remains our vision for the future as we continue to look to our Airmen to innovate and provide increasing value in supporting the Air Force and Space Force missions.

FM Mission

“Provide fiscally responsible resource management, auditable and timely financial services, and actionable decision support to deliver Air and Space capabilities for our nation”



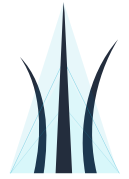
FM Mission Expectations: The mission expectations reflected beside this paragraph outline in more detail what FM personnel are expected to deliver. They also reflect what commanders and senior leaders expect from the FM team. Commanders and the Airmen and Guardians they lead are our most important customers. This also reflects our commitment of excellence to taxpayers, Congress, and the DoD. Each of these mission expectations apply both to home station and in contingency environments.

Our mission expectations also come with a mandate of excellence in all we do. To do that, each FMer has a responsibility to continuously assess how we’re doing—and to get better! Improvements, no matter how small, when combined with others at every level doing the same thing, will drive amazing overall progress!

FM Mission Expectations:

- Take Care of FM People
- Develop Leaders and Financial Experts
- Improve Business Processes and Encourage Innovation
- Provide Excellent Customer Service
- Know Commander Priorities
- Get Dollars to Meet Mission Requirements
- Provide Cost Estimates and Analysis
- Provide Analysis and Decision Support
- Maintain Accurate Financial Records
- Achieve and Maintain Auditable Financial Statements
- Support Contingency Operations

FM Goals and Objectives



GOAL 1: Develop and Retain a Highly-Skilled FM Team

OVERVIEW:

FM people are the key to our ability to deliver warfighting capability to the Air Force and Space Force. As a result, we are implementing a Human Capital Strategy. These efforts allow FM senior leaders to guide how we develop and retain a highly-skilled FM team, and to shape FM workforce development initiatives needed to accelerate, change, and win by supporting the Air and Space Forces now and in the future. We will also continue to develop tools that allow people to be actively involved in constructing their path to success.

We will develop initiatives to attract and retain high-quality people. We will grow training and education opportunities to help FM personnel achieve their career goals and focus on competency development that meets the evolving needs of the DAF, and we will reward excellence.

FM leadership is committed to ensuring our team, at all levels of leadership, reflects the diversity of our workforce and the nation we serve. Diverse backgrounds, experiences, and competencies drive innovative viewpoints and facilitate a blend of varied perspectives, cognitive approaches, and critical thought—and with an inclusive approach, we can better learn from each other. FM leadership is committed to creating an inclusive workplace culture that allows personnel from all backgrounds and walks of life to achieve their fullest potential. A culture that accepts, values, and views as a strength, the differences of each of our people is imperative in growing the FM team to best serve the nation.

Acknowledging the changing strategic and operational environment, we must assess whether our current FM organizational structures are the most effective in meeting the mission and leadership needs of the future. We will continue to assess and improve business practices and institutionalize collaboration so no matter where innovation is developed, we can rapidly share and implement across the FM enterprise. We will also extrapolate important lessons learned from the COVID-19 environment that will improve our workplace and financial operations. Flexible work environments and more flexible learning/training environments offer opportunities to be more agile in workforce operations and workforce development.

Goal 1 of our FM Strategic Plan, *Develop and Retain a Highly-Skilled FM Team* reflects our commitment to our FM professionals. The below objectives and desired outcomes define how we will achieve that goal.

OBJECTIVES:

- OBJECTIVE 1.1. Implement FM Human Capital Strategy

DESIRED OUTCOMES:

- Robust recruiting policy and capabilities
- Relevant training and competency development
- High-quality, diverse, and inclusive workforce through improved leadership development
- Increased retention driven by agile, responsive workforce policy

- OBJECTIVE 1.2. Refine FM Organizations to Meet Tomorrow's Needs

DESIRED OUTCOMES:

- Comptroller organizations with the right structure and number of billets (across competencies) to fulfill evolving DAF needs
- A community of FM professionals armed with right skills and experience to effectively address the requirements of the future



FM Goals and Objectives

GOAL 2: Harness Technology, Standardized Processes and Data Analytics to Enhance Accountability



OVERVIEW:

The FM team is responsible to the American taxpayers to account for and safeguard the resources they provide. This includes establishing auditable and repeatable financial transaction processing and implementing programs that reduce the risk of loss or misstatement. We will also, for the first time in FM, develop an IT/Data Strategy.

The pace of innovation and advancements in technology demands an intentional plan to meet IT and business objectives. It also allows our FM enterprise to identify and prioritize requirements and resources for financial systems and applications. We must also protect systems and data, and strengthen management of access to secure the information we use to

conduct analysis and support senior leader decision-making.

Our most important competency development initiative in the years ahead is to improve the quality of our data analytics capability. This capability is connected to other FM Strategic Plan priorities which include the development of an FM IT/Data Strategy and developing tools, apps and other technologies that will enable our people to be presented with reliable, relevant data.

Goal 2 of our FM Strategic Plan, *Harness Technology, Standardized Processes and Data Analytics to Enhance Accountability*, reflects our commitment to achieve and sustain a positive audit opinion and to grow data analytics acumen and capabilities across the FM workforce. The below objectives and desired outcomes define how we will achieve that goal.

OBJECTIVES:

- OBJECTIVE 2.1. Provide Accurate and Auditable Accounting Support

DESIRED OUTCOMES:

- Positive audit opinion on the General Fund financial statement by 2026
- Positive audit opinion on the Working Capital Fund financial statement by 2028
- Strengthened and standardized FM business processes and tools with effective internal controls

- OBJECTIVE 2.2. Develop and Implement an FM Enterprise-wide IT Strategy

DESIRED OUTCOMES:

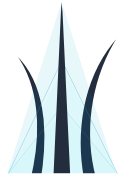
- Simplified FM systems portfolio and governance
- Audit compliant financial/resource systems
- Manual processes eliminated through use of automation, standard tools, and Robotic Process Automation
- Enhanced Cybersecurity posture of FM IT systems
- Improved technology acumen and knowledge management of FM Workforce

- OBJECTIVE 2.3. Develop and Implement an FM Enterprise-wide Data Operating Model

DESIRED OUTCOMES:

- Secure, interoperable, and efficient data solutions that are aligned with the DAF implementation plan for DoD Data Strategy
- Unified, reliable FM Data on governance-approved, mature, and accessible platforms for decision-makers
- Data used as an effective weapon for timely, informed decision support and services





GOAL 3: Optimize Resources, Mitigate Risk and Improve Service to Customers

OVERVIEW:

FM leadership is about growing FM capabilities. We realize that for FM people to deliver excellence now and in the future we must innovate. FM secures and executes resources to fund Air Force and Space Force capabilities. During the DAF SPPBE process, we provide decision-quality cost and financial analysis, we guide the budget deliberation and development processes, we deliver decision support, and we support execution of the resources. We deliver combat capability, and we pay Airmen, Guardians, and their families. As the importance of accurate and timely cost analysis continues to elevate in every stage of the SPPBE process, we have a responsibility to innovate and streamline our cost processes to enable early identification of affordability and risk issues that support the SECAF's

seven OIs. Through collaboration and effective Congressional engagements, we must garner support for DAF requirements. We must also continually evaluate and innovate our customer service model, tools and training to ensure every Airmen, Guardian, mission partner, and vendor receives accurate and timely financial support.

Financial excellence also includes supporting the joint team and contingency operations. We have an important responsibility to train and execute deployed capabilities in supporting combatant commanders and operational plans. As the strategic environment changes, our contingency planning must stay ahead of the threat. That requires the FM community to adjust our contingency models and training, to ensure our Airmen are ready to respond when called upon. We will not fail in this endeavor.



FM Goals and Objectives

Goal 3 of our FM Strategic Plan, *Optimize Resources, Mitigate Risk, and Improve Service to Customers*, reflects our commitment to understanding the mission, as well as our customer, and delivering FM expertise in every lane. The below objectives and desired outcomes define how we will achieve that goal.

OBJECTIVES:

- OBJECTIVE 3.1. Build Defendable Budgets, Reduce Execution Variances, and Drive Standardization

DESIRED OUTCOMES:

- Optimized utilization of budget resources to meet mission demands
- Modernized budget formulation tools and improved justification books
- Enhanced Congressional awareness of DAF requirements and DAF understanding of Congressional perspectives
- Enterprise-wide standardization of budget and decision-support processes and tools

- OBJECTIVE 3.2. Optimize Resource Management through Excellent Cost and Economics Support

DESIRED OUTCOMES:

- Analytically rigorous products consistently delivered to support DAF programming and acquisition processes and timelines
- Program risks identified and managed early in the SPPBE process to protect DAF resources
- Non-Advocate cost and economic analysis support expanded into broader aspects of the SPPBE, acquisition, and requirement processes

- OBJECTIVE 3.3. Consistently Deliver Outstanding Financial Customer Service

DESIRED OUTCOMES:

- Every Airman and Guardian consistently paid accurately and on-time
- Mission Partners consistently paid accurately and on-time
- Improved Customer Service Delivery Model implemented across the FM enterprise

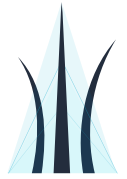
- OBJECTIVE 3.4. Enhance the FM Contingency Capabilities to Support the New Strategic Environment

DESIRED OUTCOMES:

- Updated FM Contingency/Deployment model that supports the expected operational realities
- Re-vamped FM deployment training and exercises that strengthen FM's contingency capabilities and value to Combatant Commanders
- FM workforce always ready to deploy and respond when called



Summary



In the years ahead, FM personnel will be supporting the DAF, Airmen, Guardians and their families in an increasingly dynamic national security environment with changing national priorities, rapidly advancing technology, a flexible workplace environment, and challenges to the world economy. Additionally, the accelerating speed of change and the societal impacts in a forever-changed post-pandemic world will reward agility.

While predicting and adapting to change is not an exact science, we will succeed in meeting the challenges ahead. It is in our Air Force and Space Force DNA to succeed. Our innovative workforce and our enduring professional values will continue to provide the foundation we need to provide excellence in all we do.

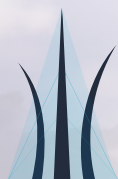
The FY 22-26 FM Strategic Plan provides a roadmap for the future while building on our previous strategic priorities. We will still focus on our core capabilities through an inclusive, diverse team. We will effectively develop our FM Team so every financial manager has opportunities to achieve their professional goals and best serve our Air and Space Forces. Additionally, we will hold ourselves accountable and measure whether we achieve what we say we're going to do—and we'll keep all FMers advised of our progress.

We will implement an IT/Data Strategy that will guide and standardize our technology priorities and significantly improve data analytics so necessary in senior leader decision-making. We will also improve financial management customer service across all our functional responsibilities. It will be more convenient, faster, more accurate, more relevant, and more available. We will innovate and share creative practices so all can gain, no matter where the innovation is developed.

Lastly, while this plan is established to guide our way ahead in FY 22-26, it is a dynamic document. We will continually review, report and adjust as necessary, and we encourage your feedback.

Thanks to every FM professional for what you do every day—and for helping us deliver **“Financial Excellence—Powered by Airmen, Fueled by Innovation.”**

Financial Excellence— Powered by Airmen, Fueled by Innovation



Department of the Air Force Financial Management

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