

Training and Evaluation Outline Report

Status: Approved

10 Jun 2025

Effective Date: 10 Jun 2025

Task Number: 14-CTR-8041

Task Title: Provide Technical Guidance to Finance Elements (FISC)

Distribution Restriction: Approved for public release; distribution is unlimited.

Destruction Notice: None

Foreign Disclosure: FD1 - This training product has been reviewed by the training developers in coordination with the Fort Jackson, SC 29207 foreign disclosure officer. This training product can be used to instruct international military students from all approved countries without restrictions.

Supporting Reference(s):

| Step Number | Reference ID | Reference Name | Required | Primary | Source Information |
|-------------|------------------------|---|----------|---------|--------------------|
| | AR 11-2 | RISK MANAGEMENT AND INTERNAL CONTROL PROGRAM | Yes | No | |
| | AR 380-5 | Army Information Security Program | Yes | No | |
| | DOD 7000.14-R VOL 1 | Department of Defense Financial Management Regulation Volume 1: General Financial Management Information, Systems, and Requirements | Yes | No | |
| | DOD 7000.14-R VOL 10 | Department of Defense Financial Management Regulation Volume 10: Contract Payment Policy | Yes | No | |
| | DOD 7000.14-R VOL 5 | FINANCIAL MANAGEMENT REGULATION, VOL 5, DISBURSING POLICY AND PROCEDURES (SEE HTTP://WWW.DTIC.MIL/WHs/DIRECTIVES/CORRES/HTML/700014R.HTM) | Yes | No | |
| | DOD 7000.14-R VOL 6A | FINANCIAL MANAGEMENT REGULATION, VOL 6A, REPORTING POLICY AND PROCEDURES (SEE HTTP://WWW.DTIC.MIL/WHs/DIRECTIVES/CORRES/HTML/700014R.HTM) | Yes | No | |
| | FM 4-80 | Financial Management Operations | Yes | Yes | |
| | OMB CIRCULAR NO. A-123 | Internal Control Systems | Yes | No | |

Conditions: The Theater Sustainment Command (TSC) is conducting large-scale combat operations (LSCO) across a multi-domain operational environment. The Finance Support Center (FISC) is deployed under the operational control (OPCON) of the TSC and operating in a dynamic, contested, and degraded OE against a peer threat. Finance elements are dispersed throughout the theater. Theater-specific finance policies, SOPs, and risk management measures are established. The unit employs the Financial Management Tactical Platform (FMTP), Enterprise Resource Planning (ERP) systems (e.g., GFEBS), and other automated tools, as applicable. Connectivity to both Non-Classified Internet Protocol Router Network (NIPRNET) and SECRET Internet Protocol Router Network (SIPRNET) is established. Alternate communication methods are in place in the event of denied, degraded, or disrupted access. All required references and regulations are available. The OE includes cyber and CBRNE threats capable of degrading sustainment information systems.

Some iterations of this task should be performed in MOPP 4.

Standards: Provide technically accurate and auditable theater-level financial policies and procedures in accordance with FM 4-80 and DoD FMR 7000.14-R. Resolve all operational finance issues using the principles of fiscal law, audit readiness, timeliness, accuracy, consistency, and synchronization, IAW established SOPs and theater-specific guidance. Successfully sustain financial operations under degraded conditions while maintaining regulatory compliance and effective communication with higher and subordinate echelons.

To obtain a T rating, based on FISC assigned strength, 75% of the FISC leaders and 80% of Soldiers are present at training. The FISC attains 80% on performance measures, 100% on critical performance measures, and 85% on leader performance measures.

NOTE: Leaders are defined as Director, FISC and Internal Control Chief.

Live Fire: No

Objective Task Evaluation Criteria Matrix:

| Plan and Prepare | | | Execute | | | | | | Evaluate | | |
|---|--|-------|-------------------------------------|--|----------------------------------|---------------------|----------------------|-------------------------------|-----------------------------|--|------------------------|
| Operational Environment | | | Training Environment (LV/C) | % Leaders present at training/authorized | % Present at training/authorized | External evaluation | Performance measures | Critical performance measures | Leader performance measures | Evaluator's observed task proficiency rating | Commander's assessment |
| BDE & Above | | | | | | | | | | | |
| Dynamic and Complex (All OE Variables and Hybrid Threat) | | Night | At the discretion of the Commander. | >=75% | >=80% | Yes | >=80% GO | All | >=85% GO | T | T |
| Dynamic and Complex (All OE Variables and Single Threat) | | Day | | 60-74% | 60-79% | No | 65-79% GO | >All | 75-84% GO | P | P |
| Dynamic and Complex (<All OE Variables and Single Threat) | | | | <=59% | <=59% | | <65% GO | | <=74% GO | U | U |

Remarks: None

Notes: Managing risks is the responsibility of all leaders. Regardless of where the task is conducted, field or garrison, the identification of possible hazards for personnel and equipment is essential to mission accomplishment. Risk management activities are continuous and are performed simultaneously with other operational tasks. Once identified potential hazards must be eliminated or reduced to an acceptable level. Leaders must always consider the local constraints and restrictions for their current operating area.

All required non Army Publishing Directorate (APD) financial specific references and technical manuals will be provided by the local Defense Finance and Accounting Services (DFAS).

Safety Risk: Low

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| Task Statements |
|------------------------|

Cue: The Theater Sustainment Command (TSC) is conducting operations in support of a large-scale combat operations (LSCO) across multidomain operations. Requests for financial technical support and assistance to resolve various actions and problems are being received from supported units.

DANGER

Leaders have an inherent responsibility to conduct Composite Risk Management to ensure the safety of all Soldiers and promote mission accomplishment.

WARNING

Composite Risk Management is the Army's primary decision-making process to identify hazards, reduce risk, and prevent both accidental and tactical loss. All Soldiers have the responsibility to learn and understand the risks associated with this task.

CAUTION

Identifying hazards and controlling risks across the full spectrum of Army functions, operations, and activities is the responsibility of all Soldiers.

Performance Steps and Measures

NOTE: Assess task proficiency using the task evaluation criteria matrix.

NOTE: Asterisks (*) indicate leader steps; plus signs (+) indicate critical steps.

STEP/MEASURE

| GO | NO-GO | N/A |
|----|-------|-----|
|----|-------|-----|

Plan

* 1. Director, FISC serves as the principal advisor to the TSC or expeditionary sustainment command (ESC) on all aspects of finance operations.

a. Provides technical coordination and guidance to FIBNs and subordinate FICOs in the Sustainment enterprise footprint throughout the theater.

b. Recommends Finance and Comptroller (FC) support force structure requirements and flow into the theater.

c. Directs issues and problems beyond internal capabilities to Defense Finance and Accounting Service (DFAS) or Assistant Secretary of the Army - Financial Management & Comptroller (ASA-FM&C) for resolution.

d. Advises on the application of financial management principles including audit readiness, synchronization, timeliness, and fiscal law adherence, specifically within finance operations.

Prepare

2. Policy Section develops FC policy and procedures for theater implementation in coordination with the Army G8.

a. Provides advice regarding the interpretation and dissemination of FC directives, policy, and guidance provided by national providers.

b. Offers technical operating guidance and data management for FC functions.

c. Provides guidance for the types of funds, use of funds, and accounting of funds for the operation, ensuring adherence to fiscal law and audit standards.

d. Conducts economic impact assessments of the operational area.

e. Develops memorandums of agreement for disbursing with vendors, coalition forces, and host nation entities.

f. Ensures financial data analytics is integrated into policy analysis and operational planning.

g. Briefs Director, FISC on identified issues, problems, and shortfalls requiring external assistance.

3. Plans and Operations Section coordinates the overall operation and readiness posture of the FISC.

a. Coordinates FC planning and publication of orders with higher headquarters.

b. Develops FC technical reports.

c. Stores, distributes and manages theater FC policies, practices, and business processes.

d. Performs financial data analytics to support decision-making, monitor performance metrics, and enable synchronization of FM support with operations.

Execute

* 4. Internal Control (IC) Chief maintains internal control environment for all FC technical operational elements.

a. Enforces execution of standard business processes.

b. Evaluates the effectiveness of existing accountability controls.

c. Ensures compliance with applicable regulations, legislative directives, and FM principles.

d. Conducts quarterly IC inspections.

e. Administers a Risk Managers Internal Control (RMIC) Program.

f. Emphasizes audit readiness and pecuniary liability through compliance checks and internal reviews.

g. Tracks performance against fiscal stewardship objectives and supports fiscal triad alignment.

h. Briefs Director, FISC on audit findings and issues requiring external resolution.

5. Finance Systems Section provides support to Finance Information Systems (FIS).

a. Coordinates and installs FIS software and hardware updates.

b. Integrates ERP and legacy systems to perform FM operations.

c. Coordinates access to external financial systems, when applicable, such as US Treasury.

d. Ensures classified and unclassified system connectivity with J6/G6.

e. Ensures system availability and data integrity to enable timely and accurate financial transaction analysis and recording.

+ 6. The IC section simulates ERP system denial and evaluates continuity of operations.

7. The disbursing section performs trend analysis using financial data to identify outliers in obligations and disbursements (and presents findings to FISC Director for decision-making).

Assess

* 8. Director, FISC and Staff assesses operation progress and adjustments.

Note: There is no single way to conduct assessment. Every mission and operating environment has its own challenges, and every leader assimilates information differently, making every assessment plan unique. The following steps can help develop an assessment plan.

a. Monitors relevant operational conditions for observable indicators.

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b. Ensures necessary adjustments as operations remain aligned with the theater commander's intent.

* 9. Director, FISC, when time permits and following the operation, leads an after-action review to learn from experience and improve future operations.

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| Task Performance Summary Block | | | | | | | | | | |
|--|--|--------------------------------------|-------------|---|-------------|---|-------------|---|-------------|---|
| Training Unit | | | ITERATION | | | | | | | |
| | | | 1 | | 2 | | 3 | | 4 | |
| Date of Training per Iteration: | | | | | | | | | | |
| Day or Night Training: | | | Day / Night | | Day / Night | | Day / Night | | Day / Night | |
| | | | # | % | # | % | # | % | # | % |
| Total Leaders Authorized | | % Leaders Present | | | | | | | | |
| Total Soldiers Authorized | | % Soldiers Present | | | | | | | | |
| Total Number of Performance Measures | | % Performance Measures 'GO' | | | | | | | | |
| Total Number of Critical Performance Measures | | % Critical Performance Measures 'GO' | | | | | | | | |
| Live Fire, Total Number of Critical Performance Measures | | % Critical Performance Measures 'GO' | | | | | | | | |
| Total Number of Leader Performance Measures | | % Leader Performance Measures 'GO' | | | | | | | | |
| MOPP LEVEL | | | | | | | | | | |
| Evaluated Rating per Iteration T, P, U | | | | | | | | | | |

Mission(s) supported: None

MOPP 4: Sometimes

MOPP 4 Statement: See Safety Statement below.

NVG: Never

NVG Statement: None.

Prerequisite Collective Task(s):

| Step Number | Task Number | Title | Proponent | Status |
|-------------|-------------|--|---------------------------|----------|
| 2. | 14-CTR-8047 | Plan Finance Support for Theater Operations (FISC) | 14 - Finance (Collective) | Approved |
| 3. | 14-CTR-8047 | Plan Finance Support for Theater Operations (FISC) | 14 - Finance (Collective) | Approved |

Supporting Collective Task(s):

| Step Number | Task Number | Title | Proponent | Status |
|-------------|-------------|---|-----------------------------------|----------|
| 1. | 71-BDE-5100 | Conduct the Operations Process for Command and Control (C2) | 71 - Mission Command (Collective) | Approved |
| 4. | 14-CTR-8046 | Conduct Internal Control Operations (FISC) | 14 - Finance (Collective) | Approved |
| 5. | 14-CTR-8042 | Maintain Finance Systems (FISC) | 14 - Finance (Collective) | Approved |
| 5. | 11-CW-8014 | Provide Signal Support to Military Operations | 11 - Signal (Collective) | Approved |

OPFOR Task(s): None

Supporting Individual Task(s):

| Step Number | Task Number | Title | Proponent | Status |
|-------------|---------------|--|--------------------------------|----------|
| 2. | 805A-36B-1002 | Interpret Finance Regulations | 805A - Finance and Comptroller | Approved |
| 2. | 805A-36B-3050 | Apply Data Analytics to FC Operations | 805A - Finance and Comptroller | Approved |
| 3. | 805A-36A-7023 | Integrate FC Plans and Operations | 805A - Finance and Comptroller | Approved |
| 3. | 805A-36B-5002 | Plan Support Operations | 805A - Finance and Comptroller | Approved |
| 4. | 805A-36B-3020 | Perform an Internal Control Inspection | 805A - Finance and Comptroller | Approved |
| 4. | 805A-36A-7011 | Administer a Risk Managers Internal Control (RMIC) Program | 805A - Finance and Comptroller | Approved |
| 4. | 805A-36B-5001 | Establish an Internal Control Program | 805A - Finance and Comptroller | Approved |
| 4. | 805A-36B-4007 | Manage the Internal Control Program | 805A - Finance and Comptroller | Approved |
| 5. | 113-427-5001 | Coordinate Signal Support With The Supported Unit | 113 - Signal (Individual) | Approved |
| 5. | 113-000-0003 | Identify Access Controls | 113 - Signal (Individual) | Approved |
| 5. | 113-510-4013 | Implement Systems Update Services on a Server | 113 - Signal (Individual) | Approved |

Supporting Drill(s): None

Supported AUTL/UJTL Task(s):

| Task ID | Title |
|---------|------------------------------|
| SN 4.7 | Provide Financial Management |

TADSS

| TADSS ID | Title | Product Type | Quantity |
|--------------------|-------|--------------|----------|
| No TADSS specified | | | |

Equipment (LIN)

| LIN | Nomenclature | Qty |
|--------|--------------------------------|-----|
| 70209N | Computer, Personal Workstation | 1 |

Materiel Items (NSN)

| NSN | LIN | Title | Qty |
|-----------------------------|-----|-------|-----|
| No materiel items specified | | | |

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to the current Environmental Considerations manual and the current GTA Environmental-related Risk Assessment card. None.

Safety: In a training environment, leaders must perform a risk assessment in accordance with current Risk Management Doctrine. Leaders will complete the current Deliberate Risk Assessment Worksheet in accordance with the TRADOC Safety Officer during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed

during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW current CBRN doctrine. Safety in performing tasks and within the work/task environment is everyone's responsibility. Supervisors and leaders must ensure a safe and healthful workplace by inspecting the area for hazards and promptly taking action as required to correct hazards. Leaders increase safety by ensuring that Soldiers and Army Civilians are trained and competent to perform their work safely, efficiently, and effectively. Counsel and take action as necessary with Soldiers or Army Civilians who fail to follow safety standards, rules and regulations, including the use of personal protective clothing and equipment, and seatbelts. Leaders should hold all personnel accountable for accidents and property damage, occurring in operations under their direct supervision and control. (See AR 385-10, The Army Safety Program).