



CHIEF NATIONAL GUARD BUREAU NOTICE

NG-J8
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CNGBN 8102
30 December 2015

FISCAL STEWARDSHIP COMPREHENSIVE PLAN

References:

- a. GAO Report GAO-14-704G, September 2014, "Standards for Internal Control in the Federal Government"
- b. OMB Circular A-123, 21 December 2004, "Management's Responsibility for Internal Control"
- c. DoD Instruction 5010.40, 30 May 2013, "Managers' Internal Control Program Procedures"
- d. Army Regulation 11-2, 04 January 2010, Rapid Action Revision: 26 March 2012, "Managers' Internal Control Program"
- e. AF Instruction 65-201, 21 January 2014, "Managers' Internal Control Program Procedures"

1. Purpose. This notice provides interim guidance for the Fiscal Stewardship Comprehensive Plan (FSCP), in accordance with the references. Successful implementation of this plan will provide top down oversight of an approach that standardizes accountability and improves transparency to set the tone at the Senior Leader level, as a strategic priority, to preserve resources and sustain the National Guard (NG) brand and reputation by communicating solutions and best practices.

2. Cancellation. None.

3. Applicability. This notice applies to all NG elements.

UNCLASSIFIED

4. Background. The NG is a Department of Defense and Interagency partner for national defense that abides by four strategic priorities: providing trained and ready operational forces; being good stewards of our resources; sustaining the NG community; and forging and maintaining partnerships. Recent insights show existing resource stewardship efforts require enhancement and a comprehensive integrated enterprise-level framework effectively managed. Fiscal Stewardship for the NG involves performing the missions of fighting America’s wars, protecting the homeland and building partnerships affordably and ethically.

5. Action or Procedure.

a. The FSCP will implement a Senior Management Oversight structure (see figure 1), and establish a number of actions to accomplish Fiscal Stewardship, to include deliberate steps to eradicate inefficiencies while reinforcing NG core values. Every member of the NG must adhere to the ethical standards in our core values.

Senior Management	Action
National Guard Enterprise Management Council (NGEMC)	Will promote NG senior leader oversight.
Senior Management Council	Will establish or continue to execute State-level senior leader oversight.
Senior Assessment Teams	Will serve as oversight bodies and sub-sets of the NGEMC.
Fiscal Stewardship Fusion Cell	Will provide risk and trend analysis to all elements of the organization.

Figure 1. Senior Management Oversight Structure

b. All leaders must actively address: weak internal controls, inconsistent methods for developing internal controls, and removing restrictions on effective execution of the plan.

6. Releasability. This notice is approved for public release; distribution is unlimited. Obtain copies through <<http://www.ngbpdcc.ngb.army.mil>>.

7. Effective Date. This notice is effective on the date signed and will expire one year from the date of signature unless cancelled earlier.

A handwritten signature in cursive script, appearing to read "Frank J. Grass".

FRANK J. GRASS
General, USA
Chief, National Guard Bureau