

NAF Accounting Working Group Meeting Minutes  
Thursday, December 15, 2016  
9:00 AM – 10:00 AM EST

**Attendees**

- MC&FP
  - Mike Curtis
- Army
  - Will Anderson, Bryan Hartsell
- Air Force
  - Jane Belinfante, Peter Nation, Marcus Whitehead
- Air Force Secretariat
  - Lt Col Tom Esser
- USMC
  - Courtney Pulis, Pat Craddock
- DFAS – Texarkana
  - Lena Anderson
- DFAS – Indianapolis
  - La Zaleus Leach
- Navy
  - Annie Fowler, Jennifer Wilkinson, Nancy Stephens
- Grant Thornton (GT)
  - Jeremy Blain, Ariane Whittemore, Jack Renner

**Welcome and Introductions – Mr. Mike Curtis, MWR & Resale Policy**

- Mr. Curtis welcomed everyone, acknowledged that all the Services were present, and thanked everyone for participating.

**Action Items from Previous Meeting – Mr. Mike Curtis, MWR & Resale Policy**

- No outstanding action items noted from the November 17th meeting.

**General OSD Update – Mr. Mike Curtis, MWR & Resale Policy**

- Mr. Curtis mentioned that Mr. Weiler had been discussing MWR and appropriated fund support with Congress and the Services. We'll see if any policy changes result.
- Tableau Server Installation Update. Mr. Curtis reported that MC&FP is continuing the process of identifying and securing server space for hosting the Tableau capability. No specific timeline yet on when that will be secured.

**FY 2016 NAF Program-Metric Report and NAFSGL 2.0 – Mr. Mike Curtis, MWR & Resale Policy**

- Mr. Curtis mentioned that the two-part Program-Metric Report and MWR executive-level briefing tasking was sent out. Mr. Curtis will send a copy to the Services after NAF Accounting Working Group meeting. Mr. Curtis also reiterated the importance of a 1:1 match between the OP-34 budget document and the NAFSGL activity codes. MC&FP conducts a match to ensure OP-34 numbers align with those on the NAF Program-Metric Report.

- Mr. Hartsell mentioned that the Army is most likely not including all the APF support for CAT A and B MWR programs in the OP-34. Mr. Hartsell noted that APF provided to G9 Headquarters and Region support (Overhead) is not included in OP-34 report, but the associated NAF expenses related to this APF support has been included in the NAF Program-Metric Report. This approach understates APF support for CAT A and B activities compared with policy of 85% and 65%, respectively.
  - Mr. Curtis responded: If the APF programmed for IMCOM G9 HQ and Region support includes “direct APF” (i.e. APF that directly supports MWR (such as an FTE for MWR)), it should be included in the OP-34.
  - Mr. Will Anderson said that the Army may not be doing this correctly; it is not reporting all of the APF but is reporting all of the NAF expenditures. The Army will change the process in the future so that all the direct APF for MWR is included in the OP-34.
- NAFSGL 2.0 Status Update
  - Installation updates are finalized
  - Mr. Curtis expected the final package will be sent to Services for review and comment in January 2017 with the NAFSGL version 2.0 and the NAF Accounting Standards Board Charter

#### **NAFSGL Implementation Plan – Mr. Jeremy Blain, Grant Thornton**

- Mr. Blain noted that Grant Thornton has sent out meeting requests for hour and a half sessions with individual Services in the next two weeks or into the first half of January
  - The intent is to discuss implementation challenges, risks, and develop mitigation strategies/actions across the areas of people, policy, processes, and technology. Grant Thornton will use the same series of questions posed to each Service to establish the separate baselines for implementation
- Grant Thornton would like to work with each Service individually to highlight and address specific areas of concern, as well as identify common issues that may find similar solutions across Services.

#### **Wrap Up**

- Mr. Curtis summarized the topics noted above and concluded the meeting, commenting that next month’s NAFSGL Working Group session will be held on January 26, 2017.

#### **Action Items Summary – Current Meeting**

- MC&FP will send out the latest version of the FY16 NAF Program-Metric Report template to the Services