



DoD NAF Accounting Working Group Meeting Minutes

Thursday, June 16, 2022
0900-1000 EDT

Attendees

- OSD – MC&FP
 - Mr. Michael Curtis, Mr. Gerald Holliday
- Air Force AFSVC – San Antonio
 - Mr. Roger Wong, Ms. Marivic Penman, Ms. Connie Lipko, Mr. Tom Marsh, Mr. Herman Asberry, Ms. Danielle McCutcheon, Ms. Lisa Hughes
- Army IMCOM G9 – San Antonio
 - Mr. Bryan Hartsell, Ms. Renee Keys
- DFAS – Texarkana
 - Ms. Tina Roberts, Ms. Lena Anderson
- DFAS- Indianapolis
 - Ms. Susan Haines, Ms. Heather Crews, Mr. Robert Haines
- Army DCS, G9 – Pentagon
 - Mr. George “Grant” Cleveland, Ms. Elizabeth Femrite, Ms. Patricia Craddock
- AAFES – Dallas
 - Ms. Denise Hunter, Mr. Eric Alberts, Mr. Ken Jacquin, and Mr. William Moring
- Marine Corps MCCA – Quantico
 - Ms. Victoria Galloway
- Navy CNIC – Millington
 - Ms. Nancy Stephens, Mr. Jeff King, and Mr. Timothy Pritchard
- Navy OPNAV – Pentagon
 - Ms. Kathryn Bloomberg
- Navy Secretariat – Pentagon
 - Ms. Nancy Pasternack
- Army Secretariat – Pentagon
 - Ms. Karan Reidenbach, Ms. Philanda Morgan
- Grant Thornton
 - Ms. Ariane Whittemore, Mr. John Johnston, Mr. Jeremy Blain, Mr. Dirk Casson, Ms. Ciara Keefe, Mr. Aimal Arsalla

Welcome and Introductions – Mr. Gerald Holliday, MWR & Resale Policy

- Mr. Holliday greeted everyone, acknowledged that the Services were present, and thanked everyone for their participation with the working group.
- Mr. Holliday announced the welcomed arrival of Ms. Mary Phillips to the MWR Resale and Policy Team. Mary serves as Program Analyst/Lodging Program Manager, Business Policy Division.



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OSD Updates

- Administrative Update
 - Mr. Holliday mentioned MWR and Resale Policy is actively seeking a replacement for Ms. Jane Westbay. Jane departed to a permanent position with Military Community Advocacy Directorate.
 - Mr. Holliday stated the MS Teams channel for the NAF Accounting Working Group was up and running. He further noted that he was unsuccessful with adding our Army and Air Force Exchange (AAFES) teammates. He is working with the Defense Information Systems Agency for a workaround to emails with a [@xxx.com](#) extension.
- FY2021 NAF Program Metric Report and Related Tasker
 - Mr. Holliday mentioned that they had an opportunity to analyze the Program Metric Reports. He thanked everyone involved for verifying and providing the reports
 - Mr. Holliday confirmed the completion of the draft Annual Report to Congress and noted formal coordination would take place within the week via the Correspondence and Task Management System (CATMS).
- American Society of Military Comptrollers Professional Development Institute Event
 - Mr. Holliday recently attended the 2022 American Society of Military Comptrollers (ASMC) Professional Development Institute (PDI) annual training conference in Atlanta, Georgia. The theme for this year's event was "*The Edge of Innovation!*" He shared a few notable quotes from Senior DoD officials that provided presentations during the event.
- DoDI 1015.10 and 1015.15 Update
 - Ms. Femrite inquired when the Services may receive DoDI 1015.10 and 1015.15 for formal review and comment.
 - Mr. Holliday stated they are still in the update process. He further noted that this is a top priority for the MWR and Resale Policy Director and highlighted that the process is tedious with detailed steps to complete.
 - Mr. Curtis added that he has been working the DoDI 1015.15 and Mr. Wright has been working the DoDI 1015.10. Both DoDIs are expected to enter internal OUSD P&R internal coordination in the near future.
 - DoDI 1015.10 is on track for the Services formal review by late fall, and DoDI 1015.15 may be closer to the end of the year.
 - Ms. Femrite thanked Mr. Curtis for the update, and requested another update at the next meeting.

NAFSGL Updates

- Mr. Holliday introduced Mr. Johnston to discuss the NAFSGL updates.
- Mr. Johnston recapped the action items from the November, 2021 NAF Accounting Workshop.
 - Agreed Changes
 - Mr. Johnston gave an overview of the changes made.

Hosted By MWR and Resale Policy (Military Community & Family Policy)



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NAFSGL Updates (continued)

- Mr. Johnston noted that the changes were primarily a result of Air Force's detailed review and feedback.
- No questions or issues were noted.
- Top Down Consistency Check
 - Ms. Keefe explained Grant Thornton's review process and documentation of each item noted for discussion for the Balance Sheet and Income Statement.
 - Mr. Johnston emphasized the importance of a NAFSGL that meets the reporting requirement and streamlines accounts for consistency between Services.
 - Mr. Holliday concluded that the Services should review discussion items and consider changes that will make accounting easier for them and reflective of their activity and future requirements.
- GLAC 4000 (Revenues)
 - Mr. Johnston noted that ASC 606 doesn't seem to be relevant to the NAFSGL Revenue account structure.
 - GLAC 4000 may require realignment or reorganization of accounts. The structure has evolved into an exhaustive list of possible revenue items.
 - Mr. Johnston recommended a small group of senior members from each Service collaborate to identify core activities generating revenues to restructure the Revenue accounts such that current reporting requirements are met.

NAFSGL Workshop Topics

- Mr. Holliday shared that the NAFSGL Workshop is planned for **August 2022**.
- Mr. Holliday asked the Services if they have any topics they would like to add to the NAF Accounting Workshop Agenda for discussion
 - Ms. Lipko noted she doesn't have any specific Workshop topics.
 - Mr. Hartsell stated he would like to hear about the future of FM Certification and future training opportunities for NAF employees. He would also like to discuss opportunities for sharing and consolidation.
 - Mr. Holliday agreed with this suggestion and noted the topics for discussion at the Workshop.
 - Ms. Stephens stated they would like to include a systems discussion to work together toward building new system requirements to drive efficiencies.
 - Mr. Holliday agreed. The group should discuss system updates as well as SMEs (Subject Matter Experts).
 - Ms. Galloway did not have any other topics.
 - Ms. Hunter did not have any other topics.



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NAFSGL Workshop Topics (continued)

- Ms. Roberts did not have any other topics and advised that DFAS would like to continue being involved for awareness and contribution when applicable.
 - Ms. Haines concurred.
- Mr. Curtis concurred with discussing the FM Certification and systems updates at the Workshop.
 - He will evaluate how much time may be required for the Workshop.
 - The Workshop will likely be virtual but there is a possibility of gathering in person.
- Mr. Curtis and Mr. Holliday agreed that they will aim to have the Workshop in August, and then reestablish the annual March workshop beginning in 2023.

Other Topics, Wrap-up and Action Items

- The next Working Group meeting is scheduled for **September 15, 2022**.
- Mr. Holliday stated there will be email communications regarding the Workshop topics and any DoDI updates.