

NAFSG Working Group Meeting Minutes  
Thursday, February 25, 2015  
9:00 AM – 10:30 AM EST

**Attendees**

- MC&FP
  - Paulette Freese, Mike Curtis
- Army IMCOM G-9
  - Bryan Hartsell
- DFAS-Texarkana
  - Lena Anderson
- Air Force Services Activity
  - Katie Brindle, Tom Marsh, Judy Brown
- Air Force A-1
  - Mark Montgomery
- USMC MCCA
  - Courtney Pulis
- DFAS – Indianapolis
  - Lazaleus Leach
- Navy CNIC
  - Daryl Davis, Nancy Stephens
- Army Secretariat
  - Robert Pickering
- Grant Thornton (GT)
  - Jeremy Blain, Mike Casias, Sara Carver

**Action Items from Previous Meeting**

- Grant Thornton will research what the industry does with stale, dated checks and provide guidance. **COMPLETE**
- Grant Thornton will add a sentence to cost center 10 to include a commercial name brand operation with MWR employees. **COMPLETE**

**Action Items Still Open**

- Grant Thornton will try different scenarios for handling MIPRs on the MWR Program and Metric Report template and provide a recommendation to the group before the next meeting.

**Action Items Summary – Current Meeting**

- None

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

- Paulette Freese opened up the working group meeting and did a roll call and thanked everyone for calling in. Paulette Freese informed the group that their offices will be moving from Rosslyn (Arlington, VA) to the Mark Center (Alexandria, VA) shortly and they will provide the new contact information as soon as they get it.

### **OSD Update – Ms. Paulette Freese & Mr. Mike Curtis, MWR & Resale Policy**

- Mike Curtis walked through the action items from the January Working Group meeting. No issues were identified.
- Mike Curtis informed all Services that they need to download Tableau Reader 9.1 or later due to version issues. Mike Curtis queried the group to see if anyone had any troubles getting Tableau Reader. USMC was able to successfully download version 9.2. Mike Curtis informed the group that once everyone has access, they have the ability to leverage the repository that Grant Thornton is creating.
- The DoD Achievement Awards have gone out from MWR and Resale Policy. Mike Curtis queried the group to see if anyone had issues receiving these awards. USMC and Navy will follow up with their superiors to see if they have received it and the Air Force and Army have received the award.
- Mike Curtis discussed the DoD FM certification program and asked the group if they were aware of this certification or working this. Mike asked the group if they were aware of this certification or working this: Asked Army to build a case about the number of NAF employees in the 500 series and the courses that they have available to add to the inventory to create a NAF financial management track.
  - Navy is aware of the certification but aware the training was geared towards APF and not NAF. They noted it would be good for individuals to take a particular class they would be interested in but the certification might not help with NAF career. Navy is going to provide MC&FP with the number of personnel in the 500 series.
  - Army noted that they are co-located with IMCOM and they work side by side with the G8 which contains a huge APF contingent of personnel. This is one thing that would help close the gap between the two groups.
  - Zel noted that there is a process to continually add classes to get the FM certification and that we should work with them to add NAF classes to the FM certification curriculum. She also indicated that many of the courses required for the certification are outside the government and could be accessed if basic education, not certification was the desired end-state.
  - Air Force stated that from the APF side of the house, they kicked off the certification two years ago coming up this June. They have until this June to finish whatever level they are currently at. From there, every two years they have to continue their education. Air Force has not discussed in totality yet but it has come up a few times. They believe it would be a good opportunity to look into and add NAF. They have the list of all their 500 series employees, but it needs to be scrubbed. Air Force has about 612 employees in the 500 series.
  - USMC will reach out to Pat Craddock to get her opinion of this agenda item.
  - MC&FP is aware of the process to add classes to the training and the idea is to convince them to get NAF classes to the program to get the NAF personnel involved. They would like to try to put something together in the next month to meet with folks to give it one last push as part of OSD to let them know they are interested and find out more of the details.

### **Research on Handling Stale Checks –Mr. Jeremy Blain & Ms. Sara Carver, Grant Thornton (GT)**

- Grant Thornton provided an overview of the research on handling stale dated checks. The universal commercial code states that a bank is no longer committed to pay the check after 6 months. The recommendation is to give vendors 180 days, or 6 months, and hold the money in

reserve for a specified amount of time. The key message is to have a consistent documented policy throughout the process.

- MC&FP queried the group to see if any of the Services have policies handling this in their operational manuals?
  - CNIC has policy in the NAF financial policy 7000.3 that gives vendors 180 days before voiding a check. If a vendor comes back after that date, they will pay it. They are getting into an area that is not material. On the payroll side 99% of payments go out via ETF and over 94% of payments to vendors go out at EFTs – a very small number of actual checks go out.
- MC&FP explained they would like to stay out of the operational policy side by incorporate actual dates but recommends that a consistent documented policy is in place internally within their organization. USMC asked a question around recognizing the write-off as income. MC&FP surveyed the group to see how they handle this:
  - Air Force has policy in place to hold a liability for payroll checks after 120 days and after 1 year they record it as income.
  - Army does the same – when they clear the check (void) they remove the liability and record as a non-operational income GLAC. If a claim is mad, they would go back to nonoperational income and reduce that and make the payment.
  - Navy does the same as Army..

#### **MWR Program and Metric Report Template –Mr. Jeremy Blain & Mr. Mike Casias, Grant Thornton (GT)**

- MC&FP queried the group to see if any Services have issues or feedback with the new MWR Program and Metric Report template and asked when it would be completed.
  - Bryan is having issues with OCO funding. As they were doing the metrics, they ran into issues where the OP-34 showed the source of the funding being OCO but they need to report the base funding. They have to back track and find a way to split out base funding and OCO. They don't track down to program level what is OCO. Their biggest issue was identifying what the report is trying to articulate and how to account for OSD funding.
    - MC&FP indicated you can put the funding from OSD in the OSD/APF not reported on the OP-34. They informed the group that the guidance from Mike Kelly is to show the entire picture of NAF and MWR so the goal of the report is to capture everything.
  - Per MC&FP, if there are any issues with the report that do not allow you to tell the whole story for things outside of the OP-34, let us know so we can make these changes. They noted if you are aware of OSD funding that you can't find a place for, please include a footnote to let us know any challenges on inputting the information and we can try to input it on our end.
  - Navy has unofficially submitted their Program & Metric and the lodging information in complete. Navy noted that the past columns have all been related to OCO from OSD so a lot of the MIPRs that they get for fitness repairs, etc. they didn't put into those columns because it is not OCO. Navy also asked if they put OSD APF in the column for category a, will it impact the metric % or is it just reported as a memo item?
    - The OCO reported on the OP-34 is included but the OSD APF not recorded on OP-34 is not reported will not be included.
  - The USMC's template is within the review stage by senior leadership. They are reviewing the slide decks and everything related to the annual brief. Anything that they have identified within the template is included in the feedback/comments tab. The Program

Managers used this tab to incorporate their methodologies on counting the numbers of installations/sites/activities.

- Air Force is finished with the template so they will send that to MC&FP quickly.

**Wrap up –Ms. Paulette Freese and Mr. Mike Curtis, MWR & Resale Policy**

- MC&FP informed the group the other working groups had interest in the rosters of the different working groups. She queried the group to see if they would be interested in the roster of the other working groups. No response.
- MC&FP is still working on the charter for the NAFSGL Standards Board. This will be the forum to review the NAFSGL changes noted after the June approval to prepare for implementation in October. In the next couple months, MC&FP will be asking for any system implementation updates. Per Army, they are working the RFP process for a new system right now and reviewing the various services' product so they can get a knowledge base on whether they should partner with a Service or go alone.
- Next meeting –March 24, 2015