

DoD NAF Accounting Working Group Meeting Minutes

Thursday, November 16, 2017

0900-1000 EST

Attendees

- MC&FP
 - Mike Curtis
- DFAS – Indianapolis
 - La Zaleus Leach, Maranda Summers
- Army Secretariat
 - Coleen Amstein, Gerald Holliday
- Army IMCOM G9
 - Sean Kim, Teresa Baggett, Renee Keys
- Air Force A-1
 - Lisa Hughes
- AFSVA
 - Tina Hudson, Tom Marsh, Marcus Whitehead
- MCCS
 - Pat Craddock, Courtney Pulis
- Army – DFAS – Texarkana
 - Lena Anderson
- Navy OPNAV N4
 - Katy Bloomberg
- Navy CNIC
 - Nancy Stephens, Jennifer Wilkinson, Jeff Potter
- Grant Thornton (GT)
 - Jeremy Blain, Ariane Whittemore, Stephen Pomager, Jack Renner, Sumner Higginbotham

Welcome and Introductions – Mr. Mike Curtis

- 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.

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

- Mr. Curtis noted that he has nothing major to report regarding the GAO review of MWR to the group. GAO visited the Navy and Marine Corps in the Greater D.C. area a couple of weeks ago.
- Mr. Curtis stated that the Accounting Systems Comparative Analysis leadership group will meet on December 7 at 1300 in the Mark Center. Mr. Curtis noted it is important to meet because the Army needs to acquire a new ERP system soon. OSD will send notes out for those who cannot attend. The purpose is to review the Comparative Analysis conclusions and explore what interest the Services have in collaboration.

- Mr. Curtis noted that though the Tableau Server is almost operational, there is still work to be done on the Army PA&E side.

FY2017 NAF Program-Metric Report - Mr. Mike Curtis, MWR & Resale Policy

- Mr. Curtis noted that the tasker to request the FY2017 Program-Metric Report and the MWR briefings is being reviewed by MC&FP. Briefings will occur in March-April 2018 timeframe. OSD plans to send out the tasker in the first week of December.
- Mr. Curtis asked the Services if they had ideas for Program-Metric Report improvement.
 - Mr. Tom Marsh, brought up an issue with the Acid Test ratio, stating that the ratio calculation covers cash investments and also covers pre-paid items. Mr. Curtis stated that the NAF Accounting Working Group had previously decided to recommend revising the acid-test ratio calculation in the DoD FMR by also deducting prepaid expenses from current assets (as well as inventories), but that the change will not be reflected in the Program-Metric Report template until the DoD FMR is revised.
- Ms. Leach noted that Services or OSD should tell DFAS if they desire any changes in the FMR.

NAFSGL Workshop – Mr. Mike Curtis, MWR & Resale Policy, and Mr. Jeremy Blain, Grant Thornton

- Mr. Curtis re-introduced the proposal for the March NAFSGL Workshop. Mr. Curtis noted that potential issues for the Workshop may include expanding the number of digits to accommodate the new ERP systems being implemented.
- Mr. Blain stated that as a follow-on to last month's meeting, an in-person Workshop can address ongoing accounting changes, the status of NAFSGL implementation, and how each service is cross-walking. The intent is a NAFSGL update by visiting targeted areas, such as Activities, Cost Centers, and GLACs while working within the original framework. It allows exploration of further opportunities for standardization across cross-centers and GLACs to ensure numbering and titling standards that make future analysis and reporting more efficient. The intent is not one-size-fits-all, but rather standardization where it is logical. Other issues could also be discussed, including potential for initial findings from the GAO's review of MWR, and discussion of the potential improvements to NAF financial management planning and reporting.
- Logistics: Mr. Blain stated that the proposal is for a 2 to 2 ½ day Workshop in March, (noting the original workshop to build NAFSGL was 4 ½ days). The location would be in San Antonio at the Grant Thornton offices. Mr. Curtis stated that the Grant Thornton offices are nearby to both Ft. Sam Houston and Lackland AFB and using the GT office would help everyone focus better (i.e. without distractions).
- Request: Mr. Blain requested an updated detailed account structure and cross-walk document where the Service general ledger cross-walks to NAFSGL. Sooner responses would help Grant Thornton prepare an initial solution that could be accepted, rejected, modified.

Wrap Up

- Ms. Colleen Amstein asked about the status of the DoDI 1015.10 and 1015.15 updates.
 - Mr. Curtis confirmed that tasker has been sent out requesting comments on selected enclosures of the 1015.10 and 1015.15. Results of the reviews are due back to OSD by November 30. Feedback from the Services will help inform the way forward on revision.
 - Mr. Curtis estimates MC&FP is 90% done on improving the accounting section of the 1015.15. As informal draft of DoDI 1015.15 will be sent out to P&R and the Services soon, hopefully in the first quarter of calendar year 2018.
- Mr. Curtis noted that next meeting will include questions on the Program-Metric Report and any GAO review developments.
- Mr. Curtis summarized the topics noted above and concluded the meeting, commenting that the next DoD NAF Accounting Working Group session will occur on Thursday, December 14.

Action Items Summary – Current Meeting

- MC&FP to schedule an NAFSGL Workshop offsite to perform a deep dive into NAFSGL updates in mid- to late March 2018, to be located in San Antonio at the Grant Thornton office.
- MC&FP and Grant Thornton the services send an updated detailed account structure and cross-walk document where the Service general ledger cross-walks to NAFSGL.