



DoD NAF Accounting Working Group Meeting Minutes

Thursday, March 21st, 2019
0900-1000 EDT

Attendees

- OSD – MC&FP
 - Mike Curtis
- DFAS – Indianapolis
 - Maranda Summers, Susan Haines
- DFAS – Texarkana
 - Lena Anderson, Randy Rodgers
- Army IMCOM G9
 - Paul Burk, Bryan Hartsell, Sonia Daugherty, Renee Keys
- AFSVA FMAR
 - Becky Karnafel, Tom Marsh, Marcus Whitehead, Johanna Borja-Avila
- Marine Corps
 - Pat Craddock
- Navy – CNIC
 - Nancy Stephens, Jennifer Wilkinson, Jeff King
- Army Secretariat
 - Coleen Amstein, Eric Alberts, Gerald Holliday
- Army – ACSIM
 - Elizabeth Femrite
- Grant Thornton (GT)
 - Jeremy Blain, Ariane Whittemore, Mary Saldivar, Vishal Ayyagari

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.

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

- Mr. Curtis began the meeting by briefing the working group (WG) on a few updates to the FM Certification NAF Pilot Program.
- The NAF Pilot Working Group met on March 19. There will be a decision made during the next NAF Pilot working group on the enrollment period. There will be no quota for the program. Non-series 5XX employees will be included, if they have financial management as part of their duties. On the topic of having supervisors for the program, the decision was to use a pool of supervisors for the program. Finally, the NAF Pilot WG discussed how to measure success of the program. The consensus was to see how many people would get certified at the end of the program. If an employee leaves the program, they should alert their supervisors. More information will be provided during the ASMC PDI in San Antonio.
- No additional questions were raised. Mr. Curtis turned the discussion to Mr. Jeremy Blain of Grant Thornton to discuss the NAF Accounting Workshop highlights.

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



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NAFSGL Workshop Highlights – Mr. Jeremy Blain, Grant Thornton

- Mr. Blain noted that there have been great contributions from all of the attendees of the March NAFSGL Workshop and there has been a lot of progress made.
- Common Support/ Overhead Position Paper (PP#15). This position paper recommended that the Services review their Overhead/Common Support accounts to determine the proper organizational level to allocate costs. This will result in increased comparability and consistency of the financials between the Services.
 - The consensus from the March NAFSGL Workshop was to revise this position paper to reflect improved definitions of overhead activities.
 - The WG raised no additional questions.
- Depreciation Allocation Position Paper (PP#17). This topic was recommended due to the significantly different depreciation figures in the Overhead account on the Program Metric Report, suggesting that the Services are not treating or allocating depreciation in the same way. Standardizing the approach would increase comparability and consistency between the services.
 - The consensus from the March Workshop was to revise this position paper to explicitly allocate depreciation to the receiving activity and specify that allocation should go to the receiving activity, whenever possible.
 - The WG raised no additional questions.
- APF/ NAF Indicator. The proposed topic was a request to add an additional indicator to the NAFSGL to state whether funds received are APF vs NAF.
 - The Workshop participants agreed to the addition of an indicator to the NAFSGL 3.0 account Structure to differentiate between APF and NAF.
 - The WG raised no additional questions.
- Cost Center vs Activity Level Reporting. The proposed topic is linked to several NAFSGL concerns. Reporting to OSD is done by Cost Center for some Services and by Activity for other Services.
 - The agreement from the March Workshop was that the Services will all focus on the Activity level reporting with the exception of Food and Beverage reported separately for the Program Metric Report.
 - The WG raised no additional questions.
- Installation List Update.
 - The March Workshop participants identified five specific column choices in the “State” column to provide better clarity; with more focus on the geographical components. OSD and the Grant Thornton team will work with the Services to further update the list. The five specific choices are:
 - State abbreviation
 - Virtual
 - OCONUS
 - Expeditionary
 - Ship



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- The WG raised no additional questions.
- Annual NAFSGL Update Process – Plan of Action and Milestone (POA&M).
 - The Workshop participants concurred with the POA&M with a stipulation that additional language be added to give the Services more time for more complex system updates.
 - The WG raised no additional questions.
- Detailed GLAC review.
 - The workshop participants are going line by line through an Excel spreadsheet that has columns for the GLACs for each Service and a column with the GLAC from the NAFSGL, with the purpose of gaining consensus on a consistent approach. The working group participants have completed around 43% of the GLAC review (1,398 line items). Mr. Blain mentioned that the group will further progress through the GLACS for the remainder of the workshop. (UPDATE after Workshop completion): 83% or 2,667 line items were completed. The remaining line items will be reviewed during one-on-one meeting with the Services – to be scheduled at a later date).
 - The WG raised no additional questions.

Wrap-up & Action Items – Mr. Mike Curtis, MWR & Resale Policy

- Mr. Curtis mentioned the need for a process for updating items in the NAFSGL that is agile and meets the needs of the Services (timely). More to follow on that.
- The working group did not raise any additional questions and Mr. Curtis concluded the meeting.
- The next Working Group will be on April 18, 2019.

Action items

- Identify process and mechanism for future NAFSGL updates.
- OSD, Grant Thornton and the Services complete the detailed GLAC review.
- OSD and Grant Thornton team revise Position Papers #15 & #17.
- Grant Thornton update the NAFSGL Installation List per agreement at NAFSGL Workshop. Services will validate the list (for their Service).