



DoD NAF Accounting Working Group Meeting Minutes

Thursday, April 18th, 2019
0900-1000 EDT

Attendees

- OSD – MC&FP
 - Mike Curtis
- OSD – Comptroller
 - Kellie O’Mara-Gordon, Mark Devoll, Alisha Guffey
- DFAS – Indianapolis
 - Susan Haines
- DFAS – Texarkana
 - Randy Rodgers
- Army IMCOM G9
 - Paul Burk, Bryan Hartsell, Sonia Daugherty, Lisa Hughes
- AFSVA FMAR
 - Connie Lipko, Tom Marsh, Marcus Whitehead, Marivic Penman, Kelli Kosiorek
- Marine Corps
 - John Johnston
- 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. Mike Curtis welcomed everyone, acknowledged that all the Services were present and thanked everyone for participating.

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

- Ms. O’Mara-Gordon started out the discussion by stating the DoD FM Certification NAF Pilot Working Group has made tremendous progress on the program and are ready to launch on May 6th, 2019. The launch will allow NAF employees to voluntarily join until August 15, 2019. The Pilot will run for two year, starting from September 1st, 2019. NAF employees that complete the program within the two year period will become certified. DoN told USD Comptroller they do not intend to participate. Ms. O’Mara-Gordon shared a slide deck and a program handbook that contains all the necessary information on the program. Ms. O’Mara-Gordon requested working group members share a flyer with information on the pilot program with members of the



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NAF community. There will also be a kiosk and a table during the ASMC National PDI in San Antonio May 29th to May 31st.

- Ms. Whittemore of Grant Thornton stated that Mr. Justin Hall and the Grant Thornton team will have information about the pilot program included in their ASMC PDI presentation on May 30th.
- Ms. O'Mara-Gordon requested prospective participants email the NAF Pilot Program mailbox with any additional questions.
- Mr. Burk asked if they could potentially add more NAF workshops during the ASMC National PDI next year. Mrs. Ariane Whittemore responded by stating that there is a committee that determines what workshops are presented at National PDI and if the Services proposed more NAF workshops, there is a possibility more would be added to the National PDI agenda. Mr. Burk noted that they will work with OSD to see which courses offered by the Army can be applied to the FM certification program.

Position Paper Review – Mr. Jeremy Blain, Grant Thornton

- Mr. Blain noted the goal of this review was to provide the Working Group members an opportunity to comment on the remaining position papers.
 - There are four position papers remaining for discussion:
 - Unemployment Insurance – PP #34
 - Capital Project Accounting – PP #22
 - Common Support/ Overhead Position Paper PP #15.
 - Depreciation Allocation Position Paper PP #17.
- Unemployment insurance – PP #34. This position paper was updated with language clarity for MCCS.
 - Mr. Johnston stating that MCCS will continue with their non-concurrence. However, MCCS will comply with unemployment insurance accounting and reporting policy guidance by cross-walking their accounts.
 - Ms. Whittemore indicated that the OSD and Grant Thornton will update the position paper with additional language provided by MCCS.
- Capital Project Accounting – PP #22. This position paper was updated due to inconsistency amongst the Services. Some Services use a cash account while others use equity reserves. The preferred way going forward will be to have separate accounts for short term and long term projects.
 - Mr. Curtis asked whether there should be separate GLACs. Ms. Stephens asked how the new account will be incorporated into the NAFSGL. Mr. Curtis noted that the new account does not need to be used but is there for the Services if needed.
 - Mr. Blain clarified the current 101-107 GLACs are cash in bank and restricted accounts, noting that that there would be a need for a new GLAC (108) added for the Navy and MCCS. Ms. Stephens asked Mr. Blain if this was required or if they can place their assets in 101-107 instead. Ms.



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Saldivar noted there should be a new account for “legally restricted cash” GLAC. Mr. Johnston noted the Services can legally restrict cash for short and long term. Mr. Hartsell agreed with this perspective, noting that a separation would be beneficial.

- Mr. Curtis concluded the discussion by stating the OSD and Grant Thornton will add a separate GLAC for “legally restricted cash” and update the NAFSGL accordingly.
- Due to time constraints, the remaining position papers (#15 and #17) would be discussed at a later time.

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

- Mr. Curtis noted that OSD would continue the final scrub of the GLAC’s remaining from the March NAFSGL Workshop. Mr. Curtis also stated that they will send out dates to each of the Services for scheduling of the annual Service One-on-One meetings. The meeting will consist of analysis of the NAF Program-Metric Report, detailed GLAC scrub, and discussion of the remaining Position Papers.
- The working group did not raise any additional questions and Mr. Curtis concluded the meeting.
- The next Working Group will be on June 20, 2019.

Action items

- OSD and the Services will schedule dates for the Service One-on-One meetings.
- OSD and Grant Thornton team will revise Position Papers #34 and #22.
- OSD will send out the updated NAFSGL installation list for Service review/validation.