



## DoD NAF Accounting Working Group Meeting Minutes

Thursday, October 24, 2019

0900-1000 EDT

### Attendees

- OSD – MC&FP
  - Mike Curtis, Tony Jackson
- DFAS – Indianapolis
  - Susan Haines, Maranda Summers
- DFAS – Texarkana
  - Lena Anderson, Randy Rogers
- Army IMCOM G9
  - Bryan Hartsell, Sonia Daugherty
- Army DAIN-ISS
  - Grant Cleveland, Bill Sewell
- AFSVC/SVFTP
  - Connie Lipko, Tom Marsh, Marcus Whitehead, Sonia Jones, Becky Karnafel, Sharon Riviera
- Navy – CNIC (Millington)
  - Nancy Stephens, Jennifer Wilkinson, Jeff King
- Navy – CNIC (Navy Yard)
  - Marsha Adams
- Navy Secretariat
  - Nancy Pasternack
- Army Secretariat
  - Gerald Holliday, Karan Reidenbach, Eric Alberts
- Air Force Secretariat
  - Amy Elizardo
- Grant Thornton (GT)
  - Jeremy Blain, Mary Saldivar

### 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.
- Mr. Curtis reminded everyone that the NAF Accounting Website is live. The site includes documentation such as position papers, the latest official version of the NAFSGL, and financial statement mapping to the NAFSGL.
- Mr. Curtis moved on to address the FY 2019 Program Metric Report. OSD will work to finalize the report by November with a tasker sent out at the beginning of December.
  - Mr. Marsh stated that a clarifying note regarding the new lines that break out food and beverage within the report should be included to explain that this is for expenses related to cost of goods only. Mr. Curtis explained that other costs related to food sales should be included, but only if readily available. There is a footnote related to the breakout, but OSD will revisit the note to ensure the purpose is clear.



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- Mr. Hartsell explained that Army's reporting is based on department codes. Mr. Curtis explained that OSD wants to know where food is being delivered in each of the activities. The intent is not to make this a huge effort. If the expense related to food sales are readily available, they should be included in the line item.
- Mr. Curtis asked the services to send in questions or suggestions they have regarding the Program and Metric report over the next few weeks.

### **NAFSGL 3.0 Update – Mr. Mike Curtis, MWR & Resale Policy and Mr. Jeremy Blain, Grant Thornton**

- Mr. Blain explained that the read-aheads provided included final due-outs needed from each of the services to finalize the NAFSGL 3.0. He explained that each service had about 1-2 pages of due-outs remaining and thanked the Navy for their updates on the installation list. Mr. Blain requested all services to provide their input by November 8<sup>th</sup> and thanked everyone for their hard work on this effort.
  - Mr. Curtis stated that his goal is to get the draft version 3.0 out for formal coordination by mid-November. The services will have another chance to review the information as it goes through the coordination process. The hope is to promulgate the next version of the NAFSGL by late January or early February.
- Mr. Curtis also requested that the services begin thinking about March 2020 NAF Accounting Workshop topics. The March workshop will be a topic of discussion at the November Working Group meeting and confirmed that the March offsite will be hosted by the Army in San Antonio.

### **NAF Accounting Working Group Governance Framework DRAFT - Mr. Mike Curtis, MWR & Resale Policy and Jeremy Blain, Grant Thornton**

- Mr. Curtis noted that this document was included as an attachment to the NAFSGL version 2.0 tasker. It has been updated to remove any mentions of a NAF Accounting Board that was previously considered and not pursued. The document is intended to serve as the framework for updating NAF accounting policy and procedures, to include the NAFSGL. The governance framework will be posted on the NAF Accounting website and updated when necessary.
- There were no questions or comments from the group.

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

- Working Group members did not raise any additional questions and Mr. Curtis concluded the meeting.
- The next NAF Accounting Working Group meeting will be November 21, 2019.

### **Action items**

- Services to review their respective NAFSGL 3.0 due-outs and provide input to Mr. Curtis by November 8, 2019.