



## DoD NAF Accounting Working Group Meeting Minutes

Thursday, March 19, 2020

0900-0930 EDT

### Attendees

- OSD – MC&FP
  - Mike Curtis, Paulette Freese
- DFAS – Indianapolis
  - Susan Haines
- Air Force – San Antonio
  - Becky Karnafel, Marcus Whitehead, Sonia Jones, Tom Marsh, Connie Lipko, Damian Garena
- Air Force – Pentagon
  - Lisa Hughes
- Army – Pentagon
  - Bill Sewell, Elizabeth Femrite, James Matthews
- Marine Corps – Quantico
  - Pat Craddock
- Navy – CNIC (Millington)
  - Jennifer Wilkinson, Nancy Stephens, Tim Pritchard
- Navy – CNIC (Navy Yard)
  - Marsha Adams
- Army Secretariat
  - Gerald Holliday, Karan Reidenbach
- Navy Secretariat
  - Nancy Pasternack
- Grant Thornton (GT)
  - Ariane Whittemore, Jeremy Blain, Dirk Casson, Mary Saldivar, Matt Thompson, Vishal Ayyagari

### Welcome and Introductions – Mr. Mike Curtis, MWR & Resale Policy

- Mr. Mike Curtis welcomed everyone, acknowledged that some individuals were not present due to teleconferencing technical difficulties, and thanked everyone for participating.

### OSD Updates - Mr. Mike Curtis, MWR & Resale Policy

- DoDI 1015.15 update:
  - Working diligently on completing the updates and aims for informal coordination in April.
- NAFSGL 3.0 update:
  - The documents need a final review before formal coordination. Hope to send for formal coordination in April.
- DoD Financial Management Certification Program (NAF Pilot) update:
  - February 2, 2020 update from OSD Comptroller.
    - There are 577 participants, of which seven participants have finished the requirements and received their DoD FM certification.
- Other updates:



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- OSD is working on a DRAFT memo that authorizes temporary APF funds to NAFIs for shortfalls that result from the COVID-19 outbreak.
  - Mr. Curtis asked the Services for any information regarding the financial impact of COVID-19 on their income statements.
    - Ms. Jones, asked whether there would be funding guidance or special accounting codes/cost centers developed to address COVID-19 expenses and reimbursements.
    - Mr. Blain mentioned that Grant Thornton has implemented explicit charge codes related to COVID-19 for their internal purposes and something similar might be worth exploring for OSD.
    - Discussion ended with Mr. Curtis stating he will begin exploration of potential accounting changes required for COVID-19.

### **FY19 NAF Program Metric Reports – Mr. Mike Curtis, MWR & Resale Policy**

- Mr. Curtis mentioned that the APF support information the Services provided in the FY19 NAF Program-Metric Reports differed from what the Services reported in the OP-34 “Quality of Life” budget exhibit that is report as part of the annual President’s Budget. Mr. Curtis requested the Services establish quality control efforts to ensure standardization between the APF data in the NAF Program-Metric Report and the OP-34 in future reporting.

### **Financial Evaluation of NAF Construction Projects – Mr. Mike Curtis, MWR & Resale Policy**

- Mr. Curtis shared with the Services a spreadsheet that included evaluation metrics for NAF Construction projects. Mr. Curtis requested the Services review these metrics and answer the questions presented prior to the next working group meeting.
  - Reviewing the consolidated spreadsheet will help the Services and Exchanges compare methodologies and may produce a discussion on best practices from an evaluation standpoint. Mr. Curtis noted that the end goal was not to have everyone using the exact same format, but rather to make sure nothing is being missed in the future by these differences.

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

- Next NAF Accounting Working Group meeting is April 23, 2020.
- No additional questions or concern raised.

### **Action items**

- The MC&FP team will explore potential options for COVID-19-related accounting changes.
- Grant Thornton will provide MC&FP with recommended definitions and examples for COVID-19 GLACs.
- The Services will consider establishing some quality control checks to ensure the APF support data in the NAF Program-Metric Report and OP-34 agree.



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- The Services will review the financial evaluation metrics of their Construction projects and answer the questions on the spreadsheet by April's NAF Accounting Working Group meeting.