



DoD NAF Accounting Working Group Meeting Minutes

Thursday, July 23, 2020

0900-1000 EDT

Attendees

- OSD – MC&FP
 - Mr. Michael Curtis
- Air Force – San Antonio
 - Ms. Sonia Jones, Mr. Tom Marsh, Ms. Connie Lipko, Mr. Marcus Whitehead, Ms. Becky Karnafel, Mr. Marivic Penman, Mr. Damian Gerena, and Ms. Armida Cuellar
- Air Force – Pentagon
 - Ms. Lisa Hughes
- Army – San Antonio
 - Ms. Sonia Daugherty
- Army – Pentagon
 - Ms. Elizabeth Femrite and Mr. James Matthews
- DFAS – Texarkana
 - Ms. Tina Roberts and Ms. Lena Anderson
- Marines – Quantico
 - Mr. John Johnston
- Navy CNIC – Millington
 - Ms. Jennifer Wilkinson, Ms. Nancy Stephens, Tim Pritchard, and Mr. Jeff King
- Navy N461Q – Pentagon
 - Ms. Annie Fowler
- Army Secretariat – Pentagon
 - Ms. Karan Reidenbach, Ms. Philanda Morgan, and Mr. Gerald Holliday
- Air Force Secretariat – Pentagon
 - Mr. Michael Coltrin
- AAFES
 - Ms. Denise Hunter, Ms. Charlotte Stadler, and Mr. Jay Trapp
- Grant Thornton
 - Mr. Vishal Ayyagari, Ms. Ciara Mislán, and Mr. Matt Thompson

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

- Mr. Curtis welcomed everyone, acknowledged that all Services were present, and thanked everyone for participating.

G-Invoicing Discussion – Mr. Mike Curtis, MWR & Resale Policy

- Mr. Curtis stated that while there are certain requirements for G-Invoicing for appropriated funds, implementation by nonappropriated fund instrumentalities (NAFIs) needs to be determined.
 - DoDI 1015.15 already includes a section on reimbursements – specifically with regards to using DoD FMR Volume 11A, which has been revised to incorporate the use of G-Invoicing.
 - Further exploration is needed to determine how NAFIs will need to interface with the APF entities that are required to implement G-Invoicing. Mr. Curtis explained that there may be pain points/hardships dealing with certain APF/NAFI transactions.
- Ms. Hunter explained that they've had multiple requests to begin using G-Invoicing as more agencies are using this new system.
- Ms. Stadler explained there are many existing AAFES MOAs and other agreements with APF entities and the process to convert all of these agreements will be very time consuming.

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



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- Mr. Johnston mentioned that over the past year, when they have had to provide funds to NAVFAC on several construction projects. They paid with a NAF check, which created issues.
 - Issues included checks sitting in peoples' inboxes because they ultimately did not know how to process NAF checks. They would end up having to go through treasury forms to make payments and it was extremely difficult and took months to execute just one payment.
 - Mr. Johnston said he would provide OSD a short synopsis of their interaction with G-Invoicing
- Ms. Daugherty said that IMCOM G9 had some initial issues with accommodating G-Invoicing into their processes, but now have a process in place that seems to work well. She said she would share a summary of what they did.
- Ms. Lipko said the Air Force has had limited exposure with G-Invoicing thus far,
- Ms. Stephens said that Navy CNIC has not had any G-Invoicing transactions that she knew of.

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

- DoDI Updates
 - The next step in the NAFSGL 3.0 process is to get the current iteration to Ms. Freese and Mr. Hall for formal review. The final draft version will then be sent out for formal coordination with the Services.
- NAF Accounting Policy Updates
 - Mr. Curtis mentioned that he has been collecting audited financial statements of DoD NAFIs and plans to add requirements into DoDI 1015.15. Mr. Curtis asked the participants to send him an email if they have any accounting policy updates or issues moving forward.
- DoD FM Certification Update
 - Mr. Curtis stated that he recently sent an email to USD Comptroller asking for an update on the NAF DoD FM Certification Pilot.
- Microsoft Teams
 - Mr. Curtis noted that the MC&FP team has adopted Microsoft Teams and are considering using the software for the NAF Accounting Working Group meetings.

“Balance Sheet” or “Statement of Financial Position” – Mr. Mike Curtis, MWR & Resale Policy

- After doing some research, Mr. Curtis noted that for the purposes of the DoD FMR and DoDI 1015.15, he recommends the use the term “balance sheet” and not “statement of financial position.”

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

- Services did not raise any additional concerns or questions. Mr. Curtis concluded the meeting.
- The next NAF Accounting Working Group meeting is scheduled for August 20, 2020.
- **Action Items:**
 - Mr. Curtis will send out an update of the NAF DoD FM Certification Pilot as soon as he hears from USD Comptroller.
 - Services to send Mr. Curtis any anecdotes, experiences, comments, and concerns with implementation of the G-Invoicing process regarding NAFIs.