



DoD NAF Accounting Working Group Meeting Minutes
Thursday, November 19, 2020
0900-1000 EST

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Attendees

- OSD – MC&FP
 - Mr. Michael Curtis
- AAFES – Dallas
 - Ms. Denise Hunter, Mr. Ken Jacquin, Mr. William Moring, Mr. Thomas Ockenfels, Mr. Eric Alberts, Mr. Jay Trapp, Mr. Dawn Barnett, and Ms. Keri Lucas
- Air Force A1S – Pentagon
 - Dr. Ann Tipton
- Air Force AFSVC – San Antonio
 - Mr. Tom Marsh, Mr. Marcus Whitehead, Ms. Becky Karnafel, Ms. Marivic Penman, and Mr. Damian Gerena
- Army DCS, G9 – Pentagon
 - Ms. Elizabeth Femrite and Mr. James Matthews
- Army IMCOM G9 – San Antonio
 - Mr. Bryan Hartsell, Ms. Renee Keys, and Ms. Karen Strunk
- DFAS – Indianapolis
 - Ms. Susan Haines
- DFAS – Texarkana
 - Ms. Lena Anderson
- Marine Corps MCCA – Quantico
 - Mr. John Johnston and Ms. Christine Brokaw
- Navy CNIC – Millington
 - Ms. Nancy Stephens, Ms. Jennifer Wilkinson, Mr. Jeff King, and Mr. Timothy Pritchard
- Navy CNIC – Navy Yard
 - Ms. Marsha Adams
- Navy OPNAV – Pentagon
 - Ms. Annie Fowler
- Army Secretariat – Pentagon
 - Ms. Karan Reidenbach, Ms. Philanda Morgan, and Mr. Gerald Holliday
- Navy Secretariat – Pentagon
 - Ms. Nancy Pasternack
- Air Force Secretariat – Pentagon
 - Mr. Michael Coltrin
- Grant Thornton
 - Mr. Jeremy Blain, Ms. Ariane Whittemore, Ms. Ciara Mislan, Mr. Dirk Casson, and Mr. Matt Thompson



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

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

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

- G-Invoicing
 - Mr. Curtis stated that USD Comptroller advised that G-Invoicing is not required for NAFI transactions. It is only required for Federal inter-governmental transaction and DoD entities with Treasury Account Symbols. Components are free to use G-Invoicing for NAFI transactions, however, it is not a requirement.
 - Ms. Hunter inquired about what reference NAFIs can use when dealing with APF activities regarding G-Invoicing. Mr. Curtis replied that while DoDI 1015.15 and FMR are being updated, they should work with partners to come to agreement on approach.
 - Mr. Johnston asked whether the NAF accounting position papers would be included in the update to DoDI 1015.15. Mr. Curtis stated that they will be. In addition, DFAS updates to FMR Volume 13 will also include the recommendations in the position papers.
- DoDI 1015.10 and 1015.15 Update Tasker
 - Mr. Curtis stated that the drafts for the DoDIs are out for review and comments are due back to MC&FP on December 18, 2020.

FY20 NAF Program-Metric Report – Mr. Mike Curtis, MWR & Resale Policy

- Mr. Curtis provided an update on the FY20 NAF Program-Metric Report including:
 - A field is included to input the total number of NAF employees due to frequent requests for this information.
 - CARES Act revenue should be included on the column for “All Other APF Not Reported on the OP-34” for each MWR category.
 - New tab added for details on Unusual and Infrequent Revenue and Expenses due to COVID-19.
 - Feedback Tab included to enable Services to provide suggestions.
- Suspense for FY20 NAF Program-Metric Report is not final but will, likely, be the first or second week of February with the MWR briefing due 3 weeks before the scheduled briefing for each Service (most likely in March or April).
- Ms. Reidenbach asked what types of employees – fulltime, part-time, seasonal, etc. – should be included in the total NAF employee count. Mr. Curtis replied that he will investigate to see what was requested in the past and what would make the most sense.



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2021 NAF Accounting Workshop – Mr. Mike Curtis, MWR & Resale Policy

- Mr. Curtis stated that nothing is firm yet for a 2021 NAF Accounting Workshop, but that the meeting, if held, will likely be virtual. He said that more information is to come.
- Topics for the Workshop may include: discussion of the impacts of DoDI 1015.10 and 1015.15 policy changes on NAFSGL and NAF Program-Metric Report, OP-34, and potential impacts to the FMR.
- With regards to the FMR, Ms. Susan Haines stated that they have until May 2021 to provide updates to Volume 13 and updates are being done incrementally.
- Mr. Curtis requested Services send potential workshop topics to him.
- Mr. Hartsell stated that they are moving toward ERP deployment and incorporating NAFSGL. They are currently built on CAT A, B and C and the codes and definitions use this categorization. Mr. Hartsell mentioned that the updated draft DoDI 1015.15 provides new breakouts and funding and that CAT A, B and C are no longer used, rather there are four MWR categories. Mr. Hartsell asked about what goes into the thought process of activity code development, and whether they need to start working on an update.
 - Mr. Curtis replied that DoDI policy changes should only change activities, while the GLACs, cost centers, and other items should not change. Further, the four categories have not been accepted yet (as the DoDI is in draft) so it is still early in the process.
 - Mr. Jeremy Blain stated that it will be important to have a shared understanding of which activities are placed in which categories. The group agreed that a draft alignment could be prepared for the next meeting.

Air Force ERP Update – Mr. Jeremy Blain, Grant Thornton

- Mr. Blain started off by saying that the Services are each in different stages of ERP implementation with Oracle, SAP, and other providers. He said that they have discussed a cloud implementation with the Air Force based on Grant Thornton's Oracle implementation practice.
- Mr. Blain said that their team would welcome inputs to ensure that the NAFSGL is aligned with prospective cloud implementations, and that there could be a blank placeholder or two to allow for future expansion. He added that intercompany transfers are a manual process, but Oracle provides functionality to add a segment for this purpose to automate instead.
- Mr. Blain closed out by saying they will provide updates on the Air Force implementation each month to better help other Services with their experiences.

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

- No further topics were raised.
- Mr. Curtis thanked the group for participating and for each of the Services attending.



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- The next NAF Accounting Working Group meeting will be held on December 10, 2020.
- **Action Items:**
 - Mr. Curtis will update the Services on what types of employees to include in their total number of NAF employees for the NAF Program-Metric Report.
 - Grant Thornton will evaluate NAFSGL cost center alignment and determine if any changes would be needed if new MWR categorization were adopted.
 - Mr. Blain will update the group moving forward with any new information about the Air Force and their ERP implementation.