



DoD NAF Accounting Working Group Meeting Minutes
Thursday, December 10, 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
- Air Force A1S – Pentagon
 - Dr. Ann Tipton, Ms. Lisa Hughes
- Air Force AFSVC – San Antonio
 - Ms. Connie Lipko, Mr. Marcus Whitehead, Ms. Becky Karnafel, Ms. Marivic Penman, and Mr. Damian Gerena
- Army DCS, G9 – Pentagon
 - Ms. Elizabeth Femrite, Mr. George Cleveland, and Mr. James Matthews
- Army IMCOM G9 – San Antonio
 - Ms. Renee Keys and Ms. Karen Strunk
- DFAS – Indianapolis
 - Ms. Susan Haines
- DFAS – Texarkana
 - Ms. Lena Anderson and Ms. Tina Roberts
- Marine Corps MCCS – Quantico
 - Mr. John Johnston, Ms. Christine Brokaw, Ms. Victoria Galloway, and Mr. Marc Harbison
- Navy CNIC – Millington
 - Ms. Nancy Stephens, Ms. Jennifer Wilkinson, and Mr. Timothy Pritchard
- 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
- Grant Thornton
 - Mr. Jeremy Blain, Ms. Ariane Whittemore, Mr. Dirk Casson, Ms. Ciara Mislan, 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

- DoDIs 1015.10 and 1015.15 Update
 - Mr. Curtis stated that both DoDIs are still out for review.
 - Mr. Curtis stated that the next step for MC&FP is to review the comments. In addition, MC&FP may set up one-on-one meetings with each of the Services in January or February.
- FY20 NAF Program-Metric Report and Related Tasker
 - Mr. Curtis said the FY20 NAF Program Metric Report will not have data elements for NAF personnel that were discussed last month. MC&FP produces an annual demographics report that is published on the Military OneSource website.
 - With regards to the tasker itself, Mr. Curtis said that it is at their front office, awaiting Ms. Joiner's signature. Signature is expected next week.
 - Mr. Marc Harbison asked if the CARES Act funding will be identified on its own row, or whether it will be incorporated some other way. Mr. Curtis replied that it will not be on its own row, but instead will be in a column for APF provided by the military service, outside of the OP-34.
- 2021 NAF Accounting Workshop
 - Mr. Curtis said that there were few updates. He stated that the timing is up in the air and may be pushed back due to DoDI reviews. He mentioned that the most likely discussion topics for that meeting would be changes to the NAFSGL, Program Metric Report, OP-34, and possibly the DoD FMR Volume 13.
- DoD FMR Volume 13 Updates
 - Mr. Curtis said that he sent out a tasker to review chapter 3 with a suspense date of January 8th.
 - Ms. Susan Haines stated that it would be alright if the suspense date needed to be pushed back due to the upcoming holidays and that they are staggering the review. Chapters 5 and 7 should be sent out for review in 2021.
 - Mr. Curtis stated that chapters 2, 3, 5, and 7 were provided to MC&FP from DFAS and those chapters are currently being reviewed by Grant Thornton.
 - Ms. Femrite said that with regards to the Program Metric Report and OP-34, the NAF database is requesting exhibits by January 6th. She asked for an extension to keep the SNaP (OP-34) database open based, since the Army Budget Office releasing their budget position on January 4th. Mr. Curtis said that he will reach out to CAPED to see if it is possible. Ms. Femrite said she would send Mr. Curtis an email with the request.



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

- Mr. Blain opened by saying that based on recent discussions, his recommendation is to potentially add an inter-company segment to the NAFSGL. He stated that this would help Oracle automate inter-company transactions instead of using existing routine manual processes.
- Mr. Blain asked the group about how they handle Fisher House locations and whether they account for those activities separately.
 - Ms. Keys said the Army treats the Fisher House as a centralized garrison and within that, each individual facility is treated as a separate location.
 - Ms. Stephens replied that the Fisher House is centralized with one company code to manage all the Fisher Houses and can generate separate financial statements by location consolidated on one balance sheet.
- Mr. Blain mentioned that another question has come up in recent discussions around Joint basing. He mentioned that with every Joint base having subordinate bases, he would like to understand what worked well and what are lessons learned from any difficulties in accounting/structure for the Joint bases.
 - Ms. Stephens replied that the Navy did not have trouble or difficulty with the current structure and felt that it was well-structured.
- Mr. Blain finished by stating that the Navy, Marine Corps, and Army are all in various stages of ERP implementation. With this, they are finding that security requirements are driving decisions. He stated that security thresholds should be the first step and then functional requirements afterwards.

Military Services Financial Status Update – Mr. Mike Curtis, MWR & Resale Policy

- Mr. Curtis started the discussion by acknowledging the anticipation of a new COVID relief bill and that the Heroes Act passed by the House in May included language about DoD NAFIs.
- Mr. Curtis opened the floor for discussion on current issues and challenges faced by the Services and Exchanges.
 - Mr. Johnston replied that COVID has had a big impact on day-to-day activities. The Marine Corps is continuing to assess how they can safely operate in this environment and are working through challenges. Their main challenge is continuing an appropriate level of support for their programs.
 - Ms. Lipko replied that the Air Force is on the same path that Mr. Johnston mentioned. She further stated that they are continuing to monitor expenses related to COVID and that different locations experience different levels and/or types of challenges. She mentioned that one big success has been in finding ways to get things done and speeding up processes.
 - Ms. Keys replied that the Army is still trying to figure out FY21 planning and budgeting assumptions and how long-term effects look from personnel, work



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environment, and budget perspectives. Long term, she mentioned that they are thinking about how FY 2021 will affect FY 2022.

- Ms. Stephens agreed with all that was said and the Navy CNIC was addressing the same issues.
- Ms. Tipton replied that the biggest concern was that DoD decided not to furlough employees. She further mentioned that the Air Force is committed to that, but additional funding (e.g., for PPE) needs to be provided to the NAFIs.

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

- Army DCS G9 (Ms. Femrite) to send an email request to have the SNaP (OP-34) database open for a few additional days.
- Mr. Curtis stated that one of the due outs from the last meeting was to discuss the Cat A, B, C re-categorization. A separate meeting may be held, if deemed necessary, to work through it.
- Mr. Curtis thanked the group for participating and for each of the Services attending.
- The next NAF Accounting Working Group meeting will be held on January 21, 2021.