



## DoD NAF Accounting Working Group Meeting Minutes Agenda

**Thursday, January 21, 2021**

### **Attendees**

- OSD – MC&FP
  - Mr. Michael Curtis
- Air Force AFSVC – San Antonio
  - Mr. Marcus Whitehead and Mr. Damian Gerena
- Air Force A1S – Pentagon
  - Dr. Ann Tipton
- Army IMCOM G9 – San Antonio
  - Mr. Bryan Hartsell and Ms. Karen Strunk
- DFAS – Texarkana
  - Ms. Lena Anderson
- Army DCS, G9 – Pentagon
  - Mr. James Matthews
- AAFES – Dallas
  - Ms. Denise Hunter, Mr. Ken Jacquin, and Mr. William Moring
- Marine Corps MCCS – Quantico
  - Mr. John Johnston, Ms. Victoria Galloway, and Ms. Courtney Pulis
- Navy CNIC – Millington
  - Ms. Nancy Stephens, Ms. Jennifer Wilkinson, and Mr. Timothy Pritchard
- Navy CNIC – Navy Yard
  - Ms. Marsha Adams
- Navy OPNAV – Pentagon
  - Ms. Annie Fowler
- Army Secretariat – Pentagon
  - Ms. Karan Reidenbach and Mr. Gerald Holliday
- Air Force Secretariat – Pentagon
  - Mr. Michael Coltrin
- Grant Thornton
  - Mr. Jeremy Blain, Ms. Ciara Keefe, Mr. Dirk Casson, and Mr. Matt Thompson



## DoD NAF Accounting Working Group Meeting Minutes Agenda

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

- Mr. Curtis welcomed everyone, acknowledged that the 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 he and other in MRP are reviewing comments received from the Military Departments, and hopes to finish review soon. Upon completion, his team may set up one-on-one meetings to review comments with the Services. Once this review process is complete the DoDIs will be put into the formal OSD review process, which will include a formal coordination with Military Departments, among others.
- DoDI 4000.19
  - Mr. Curtis noted that DoDI 4000.19 “Support Agreements” was updated in December 2020 and includes discussion of G-Invoicing and Form 7600A.
  - The Form 7600A is a general agreement form. While NAFIs are not required to fully implement G-Invoicing, Services may have to engage with APF partners and use this form, especially if said partners are using it.
- FY20 NAF Program-Metric Report and related tasker
  - Mr. Bryan Hartsell inquired about why cost of goods sold (COGS) is a separate item in the report while Food and Beverage expenses are included in the total, versus a separate item.
    - Mr. Curtis replied that before, Food and Beverages was separated out and not included in total NAF expenses. Mr. Curtis mentioned that it was most likely done this way in order to help meet the APF support of MWR metrics. For example, in calculating the 85/65 metrics, it reduces both the numerator and the denominator. He further noted that COGS, UFM, and similar items are not included in NAF expenses.
    - Mr. Curtis added that it is his hope that expenses will be better accounted for and more accurate based on the proposed changes to DoDI 1015.15. He anticipates the same Program-Metric Report for FY2021 and perhaps FY2022, depending on when the DoDI is finally published.
- DoD FMR Volume 13 Updates
  - Mr. Curtis stated that he is receiving inputs on Chapter 5 and reiterated that Chapter 1, 2, 3, 8 and 11 are complete. Chapter 7 is the last chapter awaiting inputs. Mr. Curtis mentioned that there is not a date set for the consolidated FMR Volume 13 review but assured the Services that they will have time to review and provide comments.



## DoD NAF Accounting Working Group Meeting Minutes Agenda

- Mr. Curtis noted that they have increased consistency within the FMR and the DoDI, and that most NAF Accounting policy is in the FMR so that should be the primary reference for accounting policy.

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

- No further questions or topics were raised.
- Mr. Curtis thanked everyone for attending.
- The next NAF Accounting Working Group Meeting will be held on February 18, 2021.