



MANPOWER AND
RESERVE AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
4000 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-4000

JUL 07 2015

This group of employees is particularly deserving of this important award. Thank you!
Barna

MEMORANDUM FOR ASSISTANT DIRECTOR, LABOR AND MANAGEMENT
EMPLOYEE RELATIONS DIVISION, HUMAN
RESOURCES DIRECTORATE, WASHINGTON
HEADQUARTERS SERVICES

SUBJECT: Nomination for the Office of the Secretary of Defense Group Achievement Award

In accordance with Administrative Instruction 29, I approve the following members of the Nonappropriated Fund (NAF) Standard General Ledger Working Group for the Office of the Secretary of Defense (OSD) Group Achievement Award. The following information is provided in support of the nomination and a full roster of recipients and basis for nomination are attached.

- La Zaleus Leach
- Carolyn Bentley
- Cheryl Basil
- Bryan Hartsell
- Mitch Covington
- Pat Craddock
- Courtney Pulis
- Daryl Davis
- Robin Bedsole
- Nancy Stephens
- Jason Phillips
- Sonia Daugherty
- Chris French
- Claire Nelson
- Justin Hall

These employees have not been formally recognized for the service described herein and no nominated employee has adverse personnel actions or investigations pending that could potentially discredit OSD. For more information, please contact Mr. Michael Curtis, at (703) 588-0877.

Stephanie Barna
Stephanie Barna
Principal Deputy
(Readiness and Force Management)

Attachments:
As stated

OSD GROUP ACHIEVEMENT AWARD RECIPIENT LIST
Nonappropriated Fund (NAF) Standard General Ledger Working Group

Name: La Zaleus Leach
Position, Title, and Grade: Accountant (GS-14)
Organization and Location: DFAS-IN, SPR, Accounting Policy
Length of Time with the Organization: 29 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Claire Nelson
Position, Title, and Grade: Senior Staff Accountant (Retired)
Organization and Location: OUSD (C)/DCFO
Length of Time with the Organization: 6 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Carolyn Bentley
Position, Title, and Grade: Deputy, Financial Management and Comptroller Division (Retired)
Organization and Location: AFSVA/FMN, San Antonio, TX
Length of Time with the Organization: 34 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Cheryl Basil
Position, Title, and Grade: Chief, Reports & Analysis Branch (GS-12)
Organization and Location: AFSVA/FMN, San Antonio, TX
Length of Time with the Organization: 31 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Bryan Hartsell
Position, Title, and Grade: Chief FM Plans and Programs (GS-14)
Organization and Location: IMCOM HQ G9, San Antonio
Length of Time with the Organization: 19 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Mitch Covington
Position, Title, and Grade: Director, DFAS Texarkana (NF-5)
Organization and Location: NAF Financial Service, Texarkana, TX
Length of Time with the Organization: 37 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Pat Craddock
Position, Title, and Grade: Head Resource Management Branch/ Controller (NF-5)
Organization and Location: USMC NAF Business and Support Services Division
Length of Time with the Organization: 23 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Courtney Pulis
Position, Title, and Grade: Supervisory Senior Financial Analyst (NF-5)
Organization and Location: USMC NAF Business and Support Services Division
Length of Time with the Organization: 12 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Daryl Davis
Position, Title, and Grade: Head, NAF Financial Management (NF-5)
Organization and Location: Navy CNIC, Millington
Length of Time with the Organization: 32 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Robin Bedsole
Position, Title, and Grade: Head, NAF Accounting (NF-5)
Organization and Location: Navy CNIC, Millington
Length of Time with the Organization: 3 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Nancy Stephens
Position, Title, and Grade: Head, Financial Analysis (NF-5)
Organization and Location: Navy CNIC, Millington
Length of Time with the Organization: 8 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Jason Phillips
Position, Title, and Grade: Section Head, Enterprise Solution Services (NF-5)
Organization and Location: Navy CNIC, Millington
Length of Time with the Organization: 4 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Sonia Daugherty
Position, Title, and Grade: Senior Financial Specialist (GS-12)
Organization and Location: IMCOM HQ G9, San Antonio
Length of Time with the Organization: 9 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Chris French
Position, Title, and Grade: Financial Manager (GS-14)
Organization and Location: DLA, Ft. Belvoir
Length of Time with the Organization: 41 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

Name: Justin Hall
Position, Title, and Grade: Assistant Director, Resale and MWR Policy (GS-15)
Organization and Location: ODASD(MC&FP) – OUSD(P&R)
Length of Time with the Organization: 3 years
Significant Prior Awards and Approval Dates: N/A
Proposed Presentation Date: N/A
Basis for Nomination: Included in attachment

BASIS FOR NOMINATION FOR THE OSD GROUP ACHIEVEMENT AWARD

I recommend that 15 members of the Nonappropriated Fund (NAF) Standard General Ledger Working Group be recognized with the Office of the Secretary of Defense Group Achievement Award. Their pioneering efforts during the period from January 2014 through January 2015 resulted in the development and adoption of the first-ever NAF standard general ledger and common accounting code framework. These initiatives will reduce costs and significantly improve management of over \$4 billion in annual NAF revenue.

Each Military Service morale, welfare, and recreation program currently uses different NAF general ledger accounting codes, standards for recording transactions, and definitions of business activities. As a result, NAF financial transactions are recorded and reported differently for each Service, and OSD cannot efficiently compare and aggregate financial data for inclusion in reports requested by Congress. In April 2013, the Services identified an opportunity to streamline accounting processes and improve reporting through a shared accounting platform and system, starting with the development of a NAF standard general ledger and common accounting code framework that would comply with generally-accepted accounting principles. From January 2014 through January 2015, a joint working group with experts from each Service, the Defense Finance and Accounting Service, the Office of the Under Secretary of Defense (Comptroller), and the Office of the Assistant Secretary of Defense (Readiness and Force Management) developed a NAF standard general ledger and a common accounting framework.

The working group dedicated over 3000 work-hours to analyze, develop, and validate the NAF standard general ledger and common framework. They analyzed and ensured relationships were possible between over 800 accounts in each Service's existing chart of accounts and researched commercial industry standards and generally-accepted accounting principles to create a uniform chart of accounts, complete with 185 accompanying account definitions, that met each Service's financial accounting and reporting needs.

In addition, the working group created and agreed upon a standardized NAF common account code framework that all Services will use to capture financial transactions and report uniform financial data to OSD. The NAF standard general ledger and framework contains a chart of accounts listing all accounts used to record financial transactions, and a standard accounting code structure with standardized lists of installations, NAF instrumentalities, activities, cost centers, and general lines of accounting used to record transactional data.

The working group designed the NAF standard general ledger to meet OSD's requirement that NAF accounting be consistent with generally-accepted commercial accounting principles. The group compared the DoD Financial Management Regulation with over 45 DoD Instructions, Service accounting manuals, and industry standards in an effort to standardize NAF accounting policy with generally-accepted accounting principles. More than 20 non-standard accounting practices were detected and resolved, and policies were identified for update.

The standardized NAF standard general ledger will significantly improve DoD NAF financial management. It will create comparability of account balances across NAF general ledger accounting systems and ensure that all dollar amounts comprising each line item in each

of the Services' financial statements represent the same financial transactions. Standardization of the NAF general ledger will allow for streamlined reporting, data integrity and consistency across all Services. In particular, the streamlined reporting will virtually eliminate translation and "cross-walking" at the consolidated DoD-level. Information and reports received from data calls will now be consistent and fully comparable among Services, reducing time for consolidation and improving reliability of data. Estimated annual savings in time (cost avoidance) for OSD and the Services by reducing hours spent gathering, submitting, consolidating and adjudicating information is at least 400 hours or \$21,424.

The newly developed NAF standard general ledger and accounting framework will facilitate the Services requirement to implement a standard general ledger by the DoD Financial Management Regulation deadline of October 1, 2016. These documents will facilitate the necessary financial system updates to comply with this requirement, and also enable the possible future migration to a common information technology platform and shared services.

To ensure the NAF standard general ledger and supporting documents remain current, the working group will evolve into a DoD NAF Accounting Standards Board to ensure updates are addressed jointly. Similar to the chart of accounts for appropriated fund accounting, the NAF standard general ledger and framework documents will be maintained in an online financial data repository, increasing the agility for needed updates while reducing the manpower required to update the DoD Financial Management Regulation and the NAF financial management DoD instruction. Estimated annual savings in time (cost avoidance) by reducing hours spent updating these issuances is at least 480 hours or \$25,708.

The working group's hard work and dedication will have a lasting impact on the accuracy and efficiency of the accounting for over \$4 billion in NAFs across the Department, and the working group members are truly deserving of this award.