



DoD NAF Accounting Workshop Meeting Minutes

Thursday June 20th, 2024

0900 – 1000 EST

Virtual Meeting Using Microsoft Teams

Attendees

- OSD – MC&FP
 - Mr. Michael Curtis, Mr. Gerald Holliday
- AAFES
 - Mr. Brad Nisbett, Ms. Keri Lucas, Mr. Thomas Sedric, Ms. Melissa Sexton
- DFAS – Indianapolis
 - Mr. Robert Haines
- DFAS – Texarkana
 - Ms. Lena Anderson
- Air Force AFSVC – San Antonio
 - Ms. Kelly Kosiorek, Ms. Becky Karnafel
- Army IMCOM G9 – San Antonio
 - Ms. Renee Keys
- Army HQDA DCS G-9
 - Mr. George Cleveland, Mr. Paul Segro
- Navy OPNAV – Pentagon
 - Ms. Amber Ozawa
- Navy CNIC – Millington
 - Ms. Nancy Stephens, Mr. Timothy Pritchard, Ms. Jodi Sergeant, Ms. Jennifer Wilkinson
- Marine Corps MCCS – Quantico
 - Mr. Anthony Piantieri, Ms. Pat Craddock, Ms. Victoria Galloway, Mr. Mark McCarroll
- Deloitte
 - Ms. Brooke Eisele, Mr. Stedmen Washington, Mr. Michael Peil, Ms. Amanda Sabatella, Ms. Molly Krajcik



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Welcome and Introductions

Mr. Gerald Holliday welcomed everyone. He also thanked everyone for taking time out of their busy schedules to participate.

OSD Administrative Updates

Mr. Holliday announced the following:

- **DoDI 1015.18**, “Assessing and Managing Challenges Associated with Providing Critical Services at Remote and Isolated Military Installations” was recently published.
- **Progress on discussions regarding the increase in capital assets.** The main work has been completed, and the final wording is expected to be published shortly. Position Paper #4 outlines the DoD capitalization threshold guidance and sets the single asset capitalization threshold amount at \$7,500.
<https://www.dodnafaccounting.defense.gov/>
- **DoDI 1015.15.** Mr. Holliday confirmed that updates to DoDI 1015.15 are ongoing.
 - Mr. Michael Curtis mentioned that he, along with the Deloitte team, is addressing comments and revisions that were provided by the Washington Headquarters Services (WHS) editors. The team is scheduled to meet in early July 2024, to finalize these revisions. Next steps include a post-review by the General Council and that revised version of DoDI 1015.15 will be circulated to the Military Services for further review and concurrence.
 - Feedback, provided by the Military Service representatives during the NAF Accounting Workshop, was incorporated into the working copy of DoDI 1015.15.
 - Mr. Holliday advised that removing the MWR Utilization Support and Accountability (USA) practices policy within DoDI 1015.15 is under consideration. Consensus at the workshop revealed that the USA practice is not widely used anymore. Mr. Curtis noted that the decision to remove the USA portion would be confirmed through a Position Paper to document the Military Services’ posture on this topic.

Poll the Audience: Program-Metric Dashboards/Visualizations

Mr. Holliday provided a brief introduction and highlighted his admiration and appreciation for all of the hard work the Military Services provide in compiling the annual program-metric report (PMR). He handed the meeting over to the Deloitte team where Mr. Stedmen Washington introduced Mr. Micheal Peil to lead a more detailed discussion.

- Mr. Peil provided an overview of the PMR report data and the process for creating dashboards. He emphasized the importance of ensuring that Military Services have access to these dashboards. He noted the Deloitte team is exploring dashboard



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options within Tableau and Power BI.

- Ms. Nancy Stephens and Mr. Timothy Pritchard discussed the Navy's software access. While the Navy does not have access to Tableau due to restrictions from their software governance team, they do have access to Power BI. Ms. Amber Ozawa also confirmed that CNIC has access to Power BI, but not Tableau.
- Ms. Renee Keys confirmed that the Army also has access to Power BI, but not Tableau. She informed that the Army is also shifting other business processes to Power BI and the staff is taking related trainings.
- Ms. Victoria Galloway noted that MCCS has access to Power BI and highlighted potential limitations and concerns regarding sharing capabilities due to MCCS .org prefix contained in their official email addresses.
- With respect to Air Force, Ms. Becky Karnafel reported using Power BI to create PMR visuals and expressed a preference for it, despite having access to Tableau.
- Mr. Peil discussed potential methods for sharing the PMR dashboards, including cloud protections and offline sharing. He suggested that dashboards could be hosted on a Teams channel with guarded permissions to manage access. Mr. Holliday added that sharing the PMR via MS Teams would not present an issue and noted that other visualization tools with NAF Construction and Military Exchanges would pose issues for the Army & Air Force Exchange Service (AAFES) because of the .com prefix in their official email address. OSD and AAFES will look to troubleshoot the matter.
- Various participants expressed concerns and preferences regarding the use of Tableau versus Power BI. Mr. Peil thanked everyone for their input and handed the session back to Mr. Washington for closing remarks on this topic.

MWR and Resale Policy Directorate – Personnel Updates

- Mr. Holliday announced that Mr. Kevin “Kev” Norton from Department of Air Force joined MWR and Resale Policy as the Program Analyst overseeing Lodging and Patronage within the Business Policy Team. He also noted that the position of Program Analyst for the Military Exchanges remains vacant. He shared that a candidate for the Military Exchange position was selected and the hiring process has not yet progressed to the stage of extending a final job offer.

Calendar Year 2024 NAF Accounting Workshop Highlights

- Mr. Gerald Holliday thanked Ms. Patricia Craddock and the Marine Corps Community Services (MCCS) Directorate for hosting an outstanding event. He highlighted the Quantico base tour as particularly valuable.
- A key outcome from the event was the development of a change management plan for the Nonappropriated Fund Standard General Ledger (NAFSGL). Mr. Holliday



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emphasized that as the Services update their financial systems, the Office of the Secretary of Defense (OSD) will be prepared with NAFSGL change management strategies.

- Mr. Holliday further expressed a desire to simplify data collection and reporting, proposing a meeting in July 2024 to gather insights from the Military Services on improving these processes.
- There was significant feedback on DoDI 1015.15, with plans to start smaller group meetings that would contribute to the broader quarterly meetings.
 - Mr. Holliday mentioned a recent collaboration event between Procurement and Information Technology (IT) and posed consideration of a similar initiative adding NAF accountants to a future event.
- Mr. Holliday requested the Military Services share highlights from the 2024 NAF Accounting Workshop:
 - Ms. Karnafel reported that representatives of the Air Force who were at the workshop were not present on today's call.
 - Ms. Stephens detailed ongoing system upgrades for Navy across various departments including Human Resources (HR), Procurement, and Food and Beverage, among others. She highlighted a collective satisfaction with changes to the Capitalization Threshold
 - Mr. Anthony Piantieri appreciated the collaborative atmosphere and shared that MCCS is planning to exchange insights with the Air Force on financial management systems.
 - Ms. Galloway valued face-to-face interactions and the extensive discussions, especially regarding DoDI 1015.15.
 - Ms. Keys noted the shared struggles among Services and the benefits of sharing training resources and accreditation insights, specifically learning from the Air Force.
- Mr. Holliday closed the discussion by expressing gratitude for the robust participation and the invaluable insights gained from the in-person meetings, reinforcing the importance of such gatherings for collaborative progress.

Open Discussions/Questions

Mr. Holliday opened the floor to discussion.

- Mr. Piantieri raised the possibility of consolidating HR, IT, and Fiscal departments to enhance cross-pollination and communication. He inquired about further developments in this area.
 - Mr. Holliday responded by suggesting a week-long event with multiple breakouts, akin to a conference rather than a workshop, to foster broader community engagement and idea exchange. He mentioned the potential involvement of external experts.
- Ms. Galloway emphasized the importance of involving the Performance Management



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group in any changes to the PMR dashboards to avoid siloed actions.

- Mr. Holliday noted recent retirements and changes within MWR Performance Management (PM). He highlighted efforts to ensure continued communication among teams. He mentioned the consolidation of contract vehicles under Deloitte, which now encompasses NAF Financial Management (FM), MWR PM, and DoDI administrative work, facilitating better communication within the OSD office and teams.
- Mr. Washington mentioned Deloitte's support for the NAFSGL Change Management SOP effort. He raised initial queries regarding how the Services could maintain their autonomy during these changes.
 - Ms. Karnafel indicated her role in managing these changes and mentioned the use of Generally Accepted Accounting Principles (GAAP), Air Force Instruction 209 and contributions from Ms. Kelly Kosiorek on the financial system using Oracle.
 - Mr. Holliday stated that the remaining questions will be put into the Correspondence and Task Management System (CATMS) and sent out to the Military Services to gather their input offline.
 - Ms. Keys requested clarifications on the creation and usage of account codes.
- Mr. Holliday, noting Mr. Piantieri had left the call, informed the group of Mr. Piantieri's impending departure as Chief Financial Officer (CFO) for Marine Corps Community Services and expressed appreciation for his contributions and active participation in all facets of NAF financial management. He further welcomed Mr. John "JJ" Johnston back to service as the Interim CFO for MCCS.
- Mr. Holliday thank everyone for their participation and adjourned the meeting.

Action Items

- OSD will create an official tasker in CATMS requesting information from the Military Service regarding the development of the NAFSGL Change Management SOP.