DFAS Texarkana
NAF Financial Services

Defense Finance and Accounting Service

Kayla Harbour
Deputy Director, DFAS Texarkana
Tina Roberts
Finance Director
31 May 2019
Agenda

- Mission, Vision, and Initiatives
- Fun Facts
- Historical Perspective
- Staffing
- NAF Accounting & Payroll Support Worldwide
  - Texarkana Operations
- Key Functional Areas
  - Scope of Operations
  - Customer Support
  - Concentration of Funds
- Audit Readiness
- What’s Next
- Questions
Supporting DFAS Strategic Network

**Mission:** Lead our customers in finance and accounting by ensuring the delivery of efficient, exceptional quality pay and financial information.

**Vision:** To be a recognized leader in financial management by consistently delivering first-class service and products.
Texarkana Fun Facts

One Name, Two States

- Population: 2010 TX/AR 143,486
- State Line Avenue divides city
- Arkansas sales tax 10%, Texas 8.25%
- State income tax in Arkansas, none in Texas
- Only Federal Building in US to straddle state line
- US Post Office/federal building has two zip codes
- 2 mayors, 2 police and fire departments, but only 1 public library
History in the Making

completed in 1977 '78 '80 '84 '89 '93 '95 '96 2005 '08 '13 '14 '15 '16
Completed Korea Lodging and IMWRF Migration
Completed West Point Army Cadet Rations Migration
Migration of Japan Lodging and IMWRF
# DFAS Texarkana Org Chart

**NAF Texarkana**  
**Org Code: JN**  
**Director, Jana Haynie**  
**Deputy Director, Kayla Harbour**

<table>
<thead>
<tr>
<th>Accounting Operations</th>
<th>Site Support Office</th>
<th>Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Randy Rodgers</td>
<td>Joe White</td>
<td>Evelyn (Tina) Roberts</td>
</tr>
</tbody>
</table>

**Accounting Division 1**  
**Org Code: JNAA**  
**Cynthia Albright**

**Accounting Division 2**  
**Org Code: JNAB**  
**Lena Anderson**

**Admin Systems**  
**Org Code: JNBA**  
**Vickie Shankles**

**Vendor/Travel Pay Op Div.**  
**Org Code: JNFA**  
**Brenda Griffith**

**NAF Payroll Division**  
**Org Code: JNFC**  
**Annette Hanna**

**Disbursing Division**  
**Org Code: JNFB**  
**Susan Dorough**

**Acctg Br 01**  
**Org Code: JNAAA**  
**Sandra Rose**

**Audit Readiness**  
**Org Code: JNB**  
**Sheila Meador**

**Voucher Exam Br 01**  
**Org Code: JNFAA**  
**Dedra Balmain**

**Payroll Operations Br**  
**Org Code: JNFCAB**  
**Debra Conkleton**

**Acctg Br 02**  
**Org Code: JNAAB**  
**Tammie Russell**

**Document Mgmt.**  
**Org Code: JNBB**  
**Gayla Jordan**

**Voucher Exam Br 02**  
**Org Code: JNFAB**  
**Samantha Mills**

**Payroll Control Br**  
**Org Code: JNFCB**  
**Alice Foster**

**Acctg Br 03**  
**Org Code: JNAAC**  
**Angela Launius**

**Acctg Br 03**  
**Org Code: JNABC**  
**Nancy Hunt**

**Voucher Exam Br 03**  
**Org Code: JNFAC**  
**Susan Brown**

**Acctg Br 04**  
**Org Code: JNAAD**  
**Rebecca (Becky) England**

**Acctg Br 04**  
**Org Code: JNABD**  
**Stephanie Sparkman**

**Acctg Br 05**  
**Org Code: JNAAE**  
**Susan Bagley**

**Acctg Br 05**  
**Org Code: JNABE**  
**Danny Cloude**

**Acctg Br 06**  
**Org Code: JNAAF**  
**Lynda (Annie) Cross**

**Document Mgmt.**  
**Org Code: JNCC**  
**Gayla Jordan**

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**Brenda Griffith**

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**Alice Foster**

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**Org Code: JNFAC**  
**Susan Brown**
### DFAS Texarkana Staffing

- Only Nonappropriated Fund Mission in DFAS (Army/DoD)
- GS and NAF Employees
- NAF pay band, NF03 (GS7-9) NF04 (GS9-12) NF05 (GS13-15)
- Performance rating for NAF based on service comp date
- National Association of Independent Labor, GS and NAF
- Operates as a Nonappropriated Fund Instrumentality
- Cash-in-bank
- Monthly profit loss statement

#### Employees

<table>
<thead>
<tr>
<th>Department</th>
<th>Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of Director</td>
<td>2</td>
</tr>
<tr>
<td>Accounting Director</td>
<td>1</td>
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<tr>
<td>Finance Director</td>
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<tr>
<td>Site Support Director</td>
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<tr>
<td>Accounting</td>
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<tr>
<td>Europe Liaison</td>
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<td>Vendor Pay</td>
<td>39</td>
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<tr>
<td>Payroll</td>
<td>26</td>
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<tr>
<td>Site Support</td>
<td>29</td>
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<tr>
<td>Disbursing</td>
<td>6</td>
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<tr>
<td>LIM Program</td>
<td>5</td>
</tr>
<tr>
<td>IT</td>
<td>2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>278</strong></td>
</tr>
</tbody>
</table>

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- NAF pay band, NF03 (GS7-9) NF04 (GS9-12) NF05 (GS13-15)
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Who We Serve

**FAMILY and MWR:**
A Network of Services to provide service members and their families the same quality of life given to the society they have pledged to defend. https://youtu.be/YPXOJvkhpIQ

**U.S. ARMY CHAPLAIN CORPS:**
Accompanying soldiers and their families around the world as advocates of religious, moral, and spiritual well being and resiliency. We Are Never Alone. https://youtu.be/VwdTWM7Y4nQ
NAF Accounting & Payroll Support Worldwide

**READINESS**
- Buchanan
- Bragg
- Campbell
- Carson
- Drum
- Hood
- ID Readiness
- Irwin
- Lewis
- McCoy
- Polk
- Riley
- Stewart
- Hunter
- Liggett
- White Sands
- Army Ten Miler
- Bliss

**TRAINING**
- ID Training
- West Point
- A.P. Hill
- Hamilton
- Benning
- Carlisle
- Gordon
- Leavenworth
- Disciplinary Barracks
- Jackson
- Knox
- Leavenworth
- Lee
- Presidio of Monterey
- Rucker
- Sill
- Leonard Wood
- Huachuca

**SUSTAINMENT**
- Miami
- Aberdeen
- Anniston
- Letterkenny
- Blue Grass
- McAlester
- Natick
- Picatinny
- Pine Bluff
- Pueblo
- Red River
- Redstone
- Rock Island
- Sierra
- Detroit
- Tobyhanna
- Tooele
- Watervliet
- Detrick
- Dugway
- Yuma
- JB Myer
- Meade
- A.P. Hill
- Soto Cano
- ID Sustainment

**PACIFIC**
- Humphreys, USAG-H
- Daegu, USAG-D
- YONGSAN, USAG-Y
- Red Cloud, USAG
- Pacific Oversight Fund
- Hawaii
- Pacific Rec Lodging (KMC)
- Greely
- Wainwright
- Japan
- Pacific Region Fund

**EUROPE**
- Vicenza
- Wiesbaden
- Ansbach
- Benelux
- Stuttgart
- Bavaria
- Rheinland Pfalz
- Europe Oversight MWR Fund

**IMCOM**
- Texas Road House
- HQ IMCOM
- Korea Oversight MWR Fund

FY 2017 IMCOM DIRECTORATE REALIGNMENT
Additional NAF Customers

- HQ, SDDC (Surface Deployment & Distribution Command)
- Defense Finance & Accounting Service
- Defense Logistics Agency
- Defense Intelligence Agency
- US Army Cold Regions Research and Engineering Lab
- USA Public Health Command
- Uniformed Services

- National Geospatial Intelligence Agency (NGA)
- The Staff Judge Advocate General School
- Office of the Chief of Chaplains
- Corps of Engineers
- Fisher Houses
- Army Athletic Association
- Family and MWR Programs

Payroll Customers Only
- Stars and Stripes
- Armed Forces Recreation Centers
- DoD Concessions Committee
- National Security Agency
- NATO School
- Army Recreation Machine Program

Serving the Warfighter Worldwide!
Texarkana Key Functional Areas

**Vendor & Travel Pay**
- Prepare Disbursement Vouchers and Checks
- Make Timely Payments to Vendors
- Travel Reimbursements and Advance Payments
- Issue Tax Statements

**Payroll**
- Process Payroll for Serviced NAFIs
- Make Accurate Timely Payments to Employees
- Garnishments and Allotments
- Issue Leave & Earnings Statements

**Disbursing**
- NAFISS, Great Plains, and Payroll Disbursements
- EFT, Wire Transfers, and Checks
- Balance Daily Business

**Accounting**
- Maintain Books of Original Entry
  - Journals & Registers
  - General Ledgers
  - Subsidiary Ledgers
- Maintain Fixed Asset Records
- Reconcile Bank Accounts Monthly
- Prepare Periodic Financial Reports

**Audit Readiness**
- Provide Oversight & Governance of Internal Control Standards and Objectives
  - FISCAM
  - iControl
  - ORP
- Serve as Liaison for External Auditors
Texarkana Accounting Operations

Nonappropriated Fund Instrumentalities

- Morale Welfare Recreation (96)
- Chaplain (59)
- Civilian Welfare Fund (39)
- Post Restaurant Fund (25)
- Lodging (12)
- USA Public Health Command (14)
- School Cafeteria Funds (5)
- Other (17)
Scope of Operations

- $1.9B Customer Revenue
- 12.6M Transactions Annually
- 258 Financial Statements Monthly
- 660 Variance Reports Monthly
- 466 Bank Reconciliations Monthly
- 147 Fixed Asset Reports Monthly
Scope of Operations (cont’d)

Vendor Pay
- 112K Vouchers
- 195K Invoices
- 7K Travel Vouchers

Payroll
- 33K W2s Issued in CY2018
- Over $768M Annually
- NAF W2s & LES available on myPay

Disbursing
- $1.02B Annually
- €26.8M Annually
- Commercial & Army Central Banking

Paying All Army NAF Employees Around the World!
Support for Payroll Customers

The most convenient way to provide military, civilian, retired and annuitant customer support, Leave and Earnings (LES) and Tax Statements

Social platform allows DFAS to engage with NAF customers and keep them informed with up-to-date information.

Wealth of videos containing step-by-step instructions with valuable information that answer many questions relating to military and civilian pay and benefits NAF customers.

DFAS Info2Go mobile app allows NAF to meet customers where they are; Making military and civilian pay-related information and links for other financial information available to customers right at their fingertips.
Concentration of Funds

Local Bank Sweep

Income

Local Bank Account

Nonappropriated Fund Instrumentality NAFI Garrison

UFM/Grants

Army Banking & Investment Fund (ABIF)

ACH Upstreaming Automated/Manual

DFAS-Texarkana (ABIF)

Check/EFT

Vendor
Inter-fund Payment Process

NAF In-House Transfers

NAFI/IMCOM

Transfer Request

ACCOUNTING

DISBURSING

VENDOR PAY

Single Account

ABIF

Multiple Accounts
Audit Readiness

Objectives

- Ensure controls are tested and remediated to meet Financial Reporting Objectives
- Ensure financial statements are prepared in accordance with GAAP, with accurate supporting documents and assist with IPA audits

Services

- Perform audit coordination activities
- Collect and provide supporting documents within established timeframes
- Find solutions to problems that could otherwise impede the audit execution process
- Develop and execute corrective action plans
Audit Readiness

Internal Control Programs

FISCAM
- Financial Systems
- Information Technology Controls

iControl
- Financial Reporting
- Compliance
Audit Readiness

Current IPA Audit Status

**FY 17 Results to Date**

**Unmodified Opinion**
- DFAS NAF Financial Services
- DLA MWR Funds
- Armed Forces Central Group Single Fund (AFGSF)
- Army Banking & Investment Fund
- Army Lodging Fund (ALF)
- Army, Morale, Welfare, and Recreation Fund
- IMCOM Major Construction Fund
- Army NAF 401K Fund
- Army Central Retirement Fund
- West Point AAA
- Army Lodging Single Fund
- Army Medical Life Fund

**Modified Opinion**
- IMCOM MWR Funds

**FY 18 Results to Date**

**Unmodified Opinion**
- DFAS NAF Financial Services
- DLA MWR Funds

**FY18 In Progress**
- Armed Forces Central Group Single Fund
- West Point AAA
- Army Banking & Investment Fund
- Army Lodging Fund
- Army Central Insurance Fund
- IMCOM Major Construction Fund
- Army, Morale, Welfare, and Recreation Fund
- Army Central Retirement Fund
- Army Medical Life Fund
- Army NAF 401K Fund
- IMCOM MWR Funds
- Army Lodging Single Fund
- GVMP(Vet Fund)
What’s on the Horizon?

Transition to NIFMS

- Contract awarded to Accenture Federal Service (Integrator) - November 14, 2018
- Initial contract task include:
  - Replace the NAF Payroll System
  - Identify the top candidate software package(s) to meet our budget and accounting needs
  - Develop an enterprise IT roadmap for near, mid, and long term execution

Expected Effective Date FY2020 Transitions to NAF Financial Services

- USAG Japan Family MWR – October 2019
- Japan Army Lodging – October 2019