



BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

Certifying Officer (CO) Training

Building a Community of Practice

Tepricka Morgan, CO Training Program Manager
Director, Customer Relationship Management Division
Fiscal Service Advisory Council Payments Forum

June 2, 2015

Question

What are the responsibilities of a Certifying Officer?

- a. Solicit goods or services from qualified vendors.
- b. Ensure correctness of the facts stated in the voucher or payment schedule.
- c. Obtain physical custody of government funds.
- d. Disburse government funds.

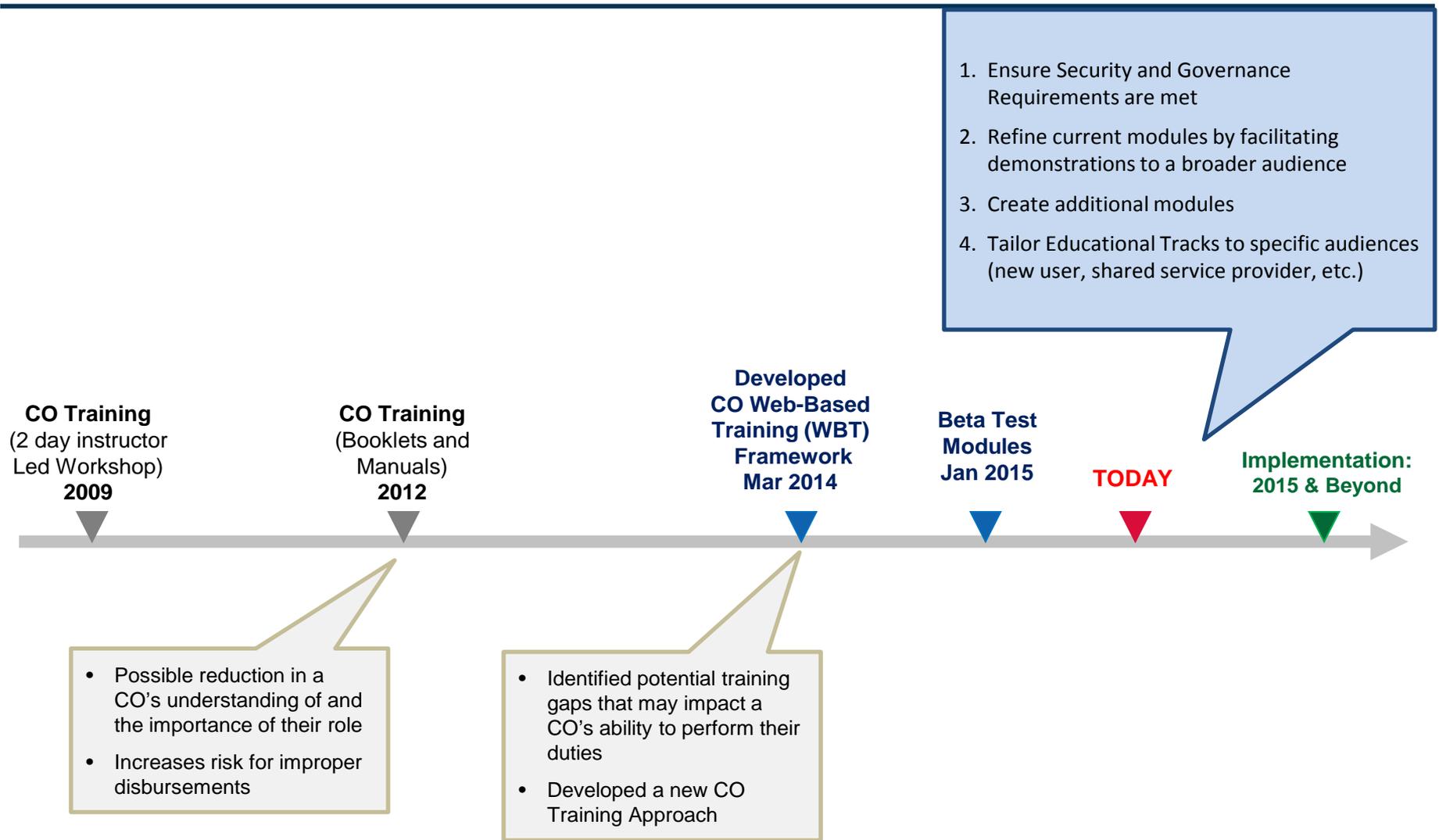
The Profile of a Certifying Officer

- Imperative to the payment process as one of the first lines of defense against potential fraud, abuse, waste or mismanagement
- Must ascertain that payments are legal, proper, and correct
- Held personally accountable and individually responsible for verifying Federal payments



Over 1 billion transactions for
a total of \$2.4 trillion in Fiscal Year 2013

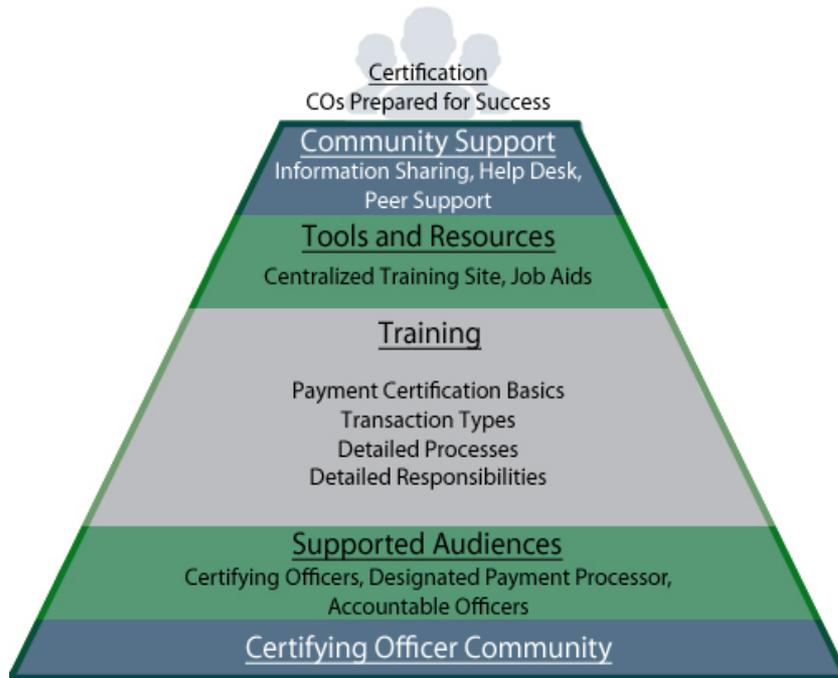
A High-level Development Timeline



Long-term Vision

To prepare Certifying Officers for their role through the adoption of a Performance Enhancement Strategy that creates and unites the Certifying Officer Community with tools, training, and job support.

Certifying Officer Performance Enhancement Strategy



1. Establish core competencies that will lead to a professional credential

2. Create a Community of Practice

- **Common Interest**
- **Common Goal**
- **Shared Experiences**

3. Develop stand-alone educational tools and resources

4. Provide for ongoing CO training and development

5. Reach a broader audience

More than 1,500 Certifying Officers across the Federal Government

Question

Certifying Officers at Federal Shared Service Providers (FSSPs) are not liable for payments they certify for customer agencies.

- a. True
- b. False
- b. False

Core Modules



History of the U.S.
Treasury



The Certification
Process



The Responsibilities
of a Certifying Officer



Tools, Applications
and Assistance



Federal Shared
Service Providers



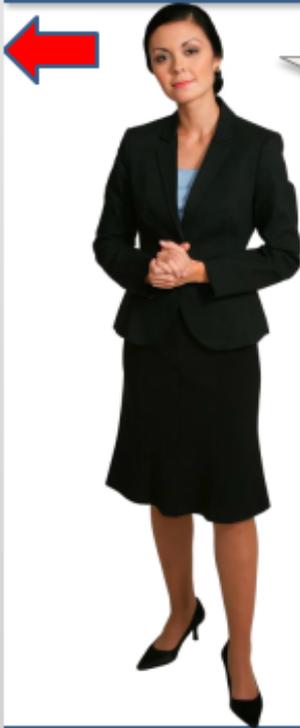
Refresher Module

- Lesson 1
 - How to use this Course - Navigation
 - How to use this Course - Tabs
 - How to use this Course - Audio
 - How to use this Course - Interactions
 - How to use this Course - Home Button

How to use this Module

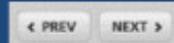
Resources

How to Use this Course



Welcome to the *How to Use this Course* module. This module will explain how to navigate the Certifying Officer training and how to access the resources available to you in the modules.

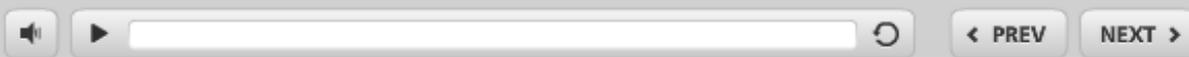
Click Next or Previous on the bottom right of the screen to move forward or back through the module.



You also have the option of navigating by selecting a screen from the menu to the left.



Follow the prompt on the ribbon below-right to read how you are supposed to proceed.



Menu Glossary Transcript

- Entry of Invoice Data
- Certification
- Treasury

▼ Lesson 3

- Lesson 3: Sources of Error in Payment Approval Process
- Challenges in the Payment Approval Process
- Certifying Payments at a FSSP
- Certifying Payments at a FSSP - Continued
- Certifying Payments at a FSSP - Continued
- Verify Effectiveness of System
- Follow Procedures
- Familiarity with Procedures

▼ Lesson 4

- Lesson 4: Approve or Reject
- Approve or Reject - Vanessa
- Approve or Reject - Continued
- SPS Summary and Payment Report
- Knowledge Check
- Knowledge Check Feedback
- Approve or Reject - Sam
- Approve or Reject - Continued
- Summary

The Certification Process
Resources

Approve or Reject



When he raises the issue with the DPP, he is told that his predecessor routinely certified payments for bottled water. The DPP adds that she knows of military posts where civilian personnel are provided with bottled water.

What should Sam do?

a) Accept the DPP's explanation and certify the payment

b) Reject the payment and seek advice from entity legal counsel



⏪ ▶ ↺ ⏩

Select a choice to continue the scenario

Lesson 3

- Lesson 3: Sources of Error in Payment Approval Process
- Challenges in the Payment Approval Process
- Certifying Payments at a FSSIP
- Certifying Payments at a FSSIP - Continued
- Certifying Payments at a FSSIP - Continued
- Verify Effectiveness of System
- Follow Procedures
- Familiarity with Procedures

Lesson 4

- Lesson 4: Approve or Reject
- Approve or Reject - Vanessa
- Approve or Reject - Continued
- SPS Summary and Payment Report
- Knowledge Check
- Knowledge Check Feedback
- Approve or Reject - Sam
- Approve or Reject - Continued
- Summary

The Certification Process

Resources

Sam Rejects the Voucher

In spite of the DPP's explanation, Sam is not convinced that bottled water is a legitimate expense. Sam seeks advice from his entity legal counsel and is told that bottled water, in most cases, is not a legitimate expense. The attorney explains that specific circumstances have to be present, such as an unsafe water supply, before the government provides bottled water. Following up on any doubt he had regarding the legality of the payment was the right thing to do, even if his doubts proved unfounded. Sam made the right choice!




Click Next





< PREV
NEXT >

Menu Glossary Transcript

Lesson 1

- Learning Objectives
- Lesson 1: The Roles in the Certification Process
- Trustees of the Taxpayer
- Accountable Officers
- Accountable Officers - Continued
- Certifying Officers
- Disbursing Officers
- Collecting Officers
- Custodians
- Cashiers
- Legal, Proper, and Correct

Lesson 2

- Lesson 2: The Responsibilities of a Certifying Officer
- 31 U.S.C. § 3528
- Liability
- Knowledge Check
- Knowledge Check Feedback

Lesson 3

- Lesson 3: Internal Control Mechanisms and Due Diligence
- Internal Controls
- Internal Controls - Continued
- OMB A-123: Managements Responsibilities for Internal Controls
- OMB A-123: Managements Responsibilities for Internal Controls - Continued

The Responsibilities of a Certifying Officer

Resources

Learning Objectives

At the end of the module you should be able to:

- Recognize the importance of preventing misuse of federal funds
- Describe the responsibilities of a Certifying Officer in the certification process
- Describe due diligence
- Recognize internal control mechanisms that ensure due diligence

Click Next

Navigation: Home, Play, Stop, Refresh, Previous, Next

- Lesson 1
 - Learning Objectives
 - Lesson 1: The Roles in the Certification Process
 - Trustees of the Taxpayer**
 - Accountable Officers
 - Accountable Officers - Continued
 - Certifying Officers
 - Disbursing Officers
 - Collecting Officers
 - Custodians
 - Cashiers
 - Legal, Proper, and Correct
- Lesson 2
 - Lesson 2: The Responsibilities of a Certifying Officer
 - 31 U.S.C. § 3528
 - Liability
 - Knowledge Check
 - Knowledge Check Feedback
- Lesson 3
 - Lesson 3: Internal Control Mechanisms and Due Diligence
 - Internal Controls
 - Internal Controls - Continued
 - OMB A-123: Managements Responsibilities for Internal Controls
 - OMB A-123: Managements Responsibilities for Internal Controls - Continued

Trustees of the Taxpayer



Pecuniary Liability



Accountability

Since the creation of the Department of the Treasury in 1789, certain government employees have been held accountable for federal payments. This class of federal employees are called Accountable Officers.



Select the icons to hear about being a trustee of the taxpayer then click Next

Menu Glossary Transcript

- Lesson 1
 - Learning Objectives
 - Lesson 1: The Roles in the Certification Process
 - Trustees of the Taxpayer**
 - Accountable Officers
 - Accountable Officers - Continued
 - Certifying Officers
 - Disbursing Officers
 - Collecting Officers
 - Custodians
 - Cashiers
 - Legal, Proper, and Correct
- Lesson 2
 - Lesson 2: The Responsibilities of a Certifying Officer
 - 31 U.S.C. § 3528
 - Liability
 - Knowledge Check
 - Knowledge Check Feedback
- Lesson 3
 - Lesson 3: Internal Control Mechanisms and Due Diligence
 - Internal Controls
 - Internal Controls - Continued
 - OMB A-123: Managements Responsibilities for Internal Controls
 - OMB A-123: Managements Responsibilities for Internal Controls - Continued

The Responsibilities of a Certifying Officer Resources

Trustees of the Taxpayer

Accountable Officers are trustees of the taxpayer and are **pecuniarily liable** for the physical loss or improper disbursement of the funds for which they are accountable. Being **pecuniarily liable** means that the Accountable Officer must repay, out of his or her own money, any funds for which he or she is accountable that have been improperly disbursed. Certifying Officers are one of several types of Accountable Officers. Certifying Officers, therefore, are both **accountable** for funds in their control and are **pecuniarily liable** for any of those funds that are improperly disbursed.



Pecuniary Liability



Accountability



Select the icons to read about being a trustee of the taxpayer then click Next

PREV
 NEXT

- Mechanisms and Due Diligence
- Internal Controls
- Internal Controls - Continued
- OMB A-123: Managements Responsibilities for Internal Controls
- OMB A-123: Managements Responsibilities for Internal Controls - Continued
- OMB A-123: Managements Responsibilities for Internal Controls - Continued
- Lesson 4
 - Lesson 4: Due Diligence
 - Due Diligence
 - What are the Standards of Relief
 - Due Diligence - Continued
 - Policies & Procedures
 - Process Controls
 - Duplicate Processing
 - Evidence
 - Legal Advice
 - Documentation
 - Due Diligence Using Automated Systems
 - Due Diligence Using Automated Systems - Continued
 - Internal Controls
 - Knowledge Check
 - Knowledge Check Feedback
 - Summary

The Responsibilities of a Certifying Officer

Resources

Due Diligence

Be familiar with policies and procedures

Familiarize himself with process controls

Be aware of the potential for erroneous duplicate processing

Make use of available evidence

Seek legal advice

Not certify payments lacking documentation

There are a number of things Sam can do to protect himself and the government. In doing them, Sam is exercising the proper level of due diligence.



Select each box then click Next



< PREV

NEXT >

Menu
Glossary
Transcript

- Lesson 2: Internal Control
- Mechanisms and Due Diligence
- Internal Controls
- Internal Controls - Continued
- OMB A-123: Managements Responsibilities for Internal Controls
- OMB A-123: Managements Responsibilities for Internal Controls - Continued
- OMB A-123: Managements Responsibilities for Internal Controls - Continued
- Lesson 4
 - Lesson 4: Due Diligence
 - Due Diligence
 - What are the Standards of Relief
 - Due Diligence - Continued
 - Policies & Procedures**
 - Process Controls
 - Duplicate Processing
 - Evidence
 - Legal Advice
 - Documentation
 - Due Diligence Using Automated Systems
 - Due Diligence Using Automated Systems - Continued
 - Internal Controls
 - Knowledge Check
 - Knowledge Check Feedback
 - Summary

The Responsibilities of a Certifying Officer

Resources

Due Diligence



X

Be familiar with policies and procedures

Sam should familiarize himself with his entity's policies on making payments and supporting documentation requirements.

🏠
Click X to close the pop up

⏪
▶
🔄
< PREV
NEXT >

Lesson 4

The Responsibilities of a Certifying Officer

Resources

Check your Knowledge

Which of the following statements are true regarding due diligence and liability under automated payment systems?

- Certifying Officers are by law expected to verify individual payments under an automated payment system.
- Automated payment systems should include controls to verify that the system is operating properly.
- Certifying Officers should be familiar with the payment policies and procedures of their entity.
- Automated payment systems do not change the basic liability of Certifying Officers.
- Automated payment systems should be reviewed at least annually with interim check of major systems.
- Certifying Officers are responsible for making sure that they can rely on a system to ensure that payments are legal, proper, and correct.



Select the answers you think are correct then click Submit



< PREV

SUBMIT

- Mechanisms and Due Diligence
- Internal Controls
- Internal Controls - Continued
- OMB A-123: Managements Responsibilities for Internal Controls
- OMB A-123: Managements Responsibilities for Internal Controls - Continued
- OMB A-123: Managements Responsibilities for Internal Controls - Continued
- Lesson 4
 - Lesson 4: Due Diligence
 - Due Diligence
 - What are the Standards of Relief
 - Due Diligence - Continued
 - Policies & Procedures
 - Process Controls
 - Duplicate Processing
 - Evidence
 - Legal Advice
 - Documentation
 - Due Diligence Using Automated Systems
 - Due Diligence Using Automated Systems - Continued
 - Internal Controls
 - Knowledge Check
 - Knowledge Check Feedback
 - Summary

The Responsibilities of a Certifying Officer

Resources

Check your Knowledge

The following statements are true regarding due diligence and liability under automated payment systems:

Automated payment systems should include controls to verify that the system is operating properly.

Automated payment systems do not change the basic liability of Certifying Officers.

Automated payment systems should be reviewed at least annually with interim check of major systems.

Certifying Officers are responsible for making sure that they can rely on a system to ensure that payments are legal, proper, and correct.

Certifying Officers should be familiar with the payment policies and procedures of their entity.



Click Next



< PREV

NEXT >

Lesson 4

The Responsibilities of a Certifying Officer

Resources

Summary

Congratulations! You have completed *The Responsibilities of a Certifying Officer* module. You should now be able to:



Recognize the importance of preventing misuse of federal funds

Describe the responsibilities of a Certifying Officer in the certification process

Describe due diligence

Recognize internal control mechanisms that ensure due diligence



Click the Home Button to return to the homepage or Next to repeat the module



< PREV

NEXT >

Join the CO Community of Practice



1. Common Interest
2. Common Goal
3. Shared Experiences

For more information, please contact:

Tepricka Morgan
tepricka.morgan@fiscal.treasury.gov
202-874-6786