Certifying Officer (CO) Training

Building a Community of Practice

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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

CO Training (2 day instructor Led Workshop) 2009

CO Training (Booklets and Manuals) 2012

Developed CO Web-Based Training (WBT) Framework Mar 2014

Beta Test Modules Jan 2015

TODAY

Implementation: 2015 & Beyond

1. Ensure Security and Governance Requirements are met
2. Refine current modules by facilitating demonstrations to a broader audience
3. Create additional modules
4. Tailor Educational Tracks to specific audiences (new user, shared service provider, etc.)

- Possible reduction in a CO’s understanding of and the importance of their role
- Increases risk for improper disbursements

- Identified potential training gaps that may impact a CO’s ability to perform their duties
- Developed a new CO Training Approach

Developed CO Web-Based Training (WBT) Framework Mar 2014

Beta Test Modules Jan 2015

TODAY

Implementation: 2015 & Beyond
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.

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

a. True
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
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.
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
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!
The Responsibilities of a Certifying Officer

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
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.
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.
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.

- 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
Due Diligence

Be familiar with policies and procedures

Sam should familiarize himself with his entity’s policies on making payments and supporting documentation requirements.
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.
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.
The Responsibilities of a Certifying Officer

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.
Join the CO Community of Practice

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

For more information, please contact:

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