



**Policy Type:** Administrative

**Category:** Fiscal and Budget

**Sub-Category:** General Accounting Policies

**Policy Name:** Annual Certification Policy

**Policy Owner:** Controller-Treasurer Department

### Policy Purpose

The purpose of this policy is to provide guidance to County Agencies and Departments on annual certifications required by the Controller-Treasurer Department.

### Policy Summary

On an annual basis, the Controller-Treasurer Department sends five certifications to County Agency or Department Heads and Fiscal or Administrative Officers for signature.

	<b>Certifications</b>	<b>C-T Department sends certification to Operating Department by:</b>	<b>Operating Department returns signed certification to C-T Department by:</b>
1	Self-Certification Statement for Financial Information	July 10	July 30
2	Annual Fixed Asset Inventory Certification	August 15	November 30
3	Travel Authorization Approver Certification	September 15	September 30
4	Account Payable Approver Certification	June 1	June 15
5	Journal Entry Approver Certification	June 1	June 15



### Self-Certification Statement for Financial Information

The Controller-Treasurer Department has established a self-certification statement for financial information to be included in the Comprehensive Annual Financial Report (CAFR). The self-certification statement must be signed by both Agency or Department Head and Fiscal or Administrative Officer attesting to the compliance of the following financial reporting requirements: year-end information, cash receipts and disbursements, accounts payable, and payroll within their operating department.

### Annual Fixed Asset Inventory Certification

To ensure compliance with the State of California Government Code Section 24051, County Ordinance Code Section A15-14, and the County's [Fixed Asset Policy](#), an annual physical inventory shall be taken of all Fixed Assets assigned to a department. The Annual Fixed Asset Inventory Certification must be duly completed and signed by the Agency or Department Head.

### Travel Authorization Approver Certification

Operating department staff authorized to approve County travel must be familiar with the County's [Travel Policy](#). They must also be listed on the Travel Authorization Approver Certification card for their department as signed and approved by the Agency or Department Head and Fiscal or Administrative Officer.

### County's Accounting System Transactions

In order for operating department staff to be authorized to approve accounts payable and journal entry transactions in the County accounting system, they must meet the following requirements:



1. Complete the SAP Basic Navigation Online Course
2. Complete the SAP Security Policy Instructions - SCC Security Policy
3. Complete Ariba training given by the Controller-Treasurer.
4. Users must be mapped in the SAP and Ariba R2PM (Role to Position Mapping) by their department liaison.

Operating department staff authorized to approve accounts payable transactions must also complete, sign, and send the Deputy Controller Statement to the Controller-Treasurer SAP Security Team and Claims Unit before they are assigned the Accounts Payable Supervisor role in the County accounting system.

## **Procedures**

The following procedures are to be used for self-certification statements for financial information, annual fixed asset inventory certification, travel authorization, accounts payable, or journal entry approver certifications.

### *Self-Certification Statement for Financial Information*

- 1) The **Controller-Treasurer Department General Accounting Unit (GAU) [Operation Section]** sends out the Self-Certification Statement for Financial Information to the operating departments.
- 2) The **Agency or Department Head and Fiscal or Administrative Officer** certifies to the best of their judgment, information, and belief that their organization is in compliance with the financial reporting requirements for the completed fiscal year ending June 30<sup>th</sup>. This completed certification is returned to the Controller-Treasurer Department GAU [Operation Section].



Annual Fixed Asset Inventory Certification

- 1) The **Controller-Treasurer Department GAU [Operation Section]** sends out the Annual Fixed Asset Inventory Certification to the operating departments.
  
- 2) The **Agency or Department Head and Fiscal or Administrative Officer** certifies taking a physical inventory of all Fixed Assets assigned to their department and that all fixed assets on the Annual Inventory List are present as otherwise accounted for. This completed certification is returned to the Controller-Treasurer Department GAU [Operation Section].

Travel Authorization Approver Certification

- 1) The **Controller – Treasurer Department Claims Unit** sends out the Travel Authorization Approver Certification to the operating departments.
  
- 2) The **Agency or Department Head and Fiscal or Administrative Officer** circulates the Travel Authorization Approver Certification to the operating department travel approvers who sign and confirm that they have knowledge of the appropriateness of the proposed trip (purpose, destination, duration and expenditure) in accordance with the County's Travel Policy.
  - 2a) Before authorizing any trip, the **operating department travel approvers** will ensure the appropriateness of any trip (purpose, destination, duration and expenditure) and review the expenditure and fund source for allowability, allocability, and reasonableness, in conformity with the County's Travel Policy.
  
  - 2b) The listed **operating department travel approvers** sign, authorize, and confirm that they have knowledge of the appropriateness of the



proposed trip (purpose, destination, duration and expenditure) in accordance with the County's Travel Policy.

3) The **Agency or Department Head and Fiscal or Administrative Officer** shall review, complete and certify the Travel Authorization Approver Certification with the Controller-Treasurer Department Claims Unit.

Accounts Payable Approver Certification

1) The **Controller – Treasurer Department GAU [Operations Section]** sends out the Accounts Payable Approver Certification to the operating departments.

2) The **Agency or Department Head and Fiscal or Administrative Officer** must review, complete and certify the Accounts Payable Approver Certification with the Controller-Treasurer Department GAU [Operation Section].

3) The **operating department Accounts Payable Supervisor** confirms that he/she will ensure that, for every claim or document approved for payment, materials or services:

- Have been received,
- Are necessary for use in this organization,
- Are true, correct, justly due, and
- No part thereof has heretofore been paid.

4) The **Controller – Treasurer Department GAU [Operations Section]** notifies the Fiscal System (ASAP Development) of all changes to the listed operating department Accounts Payable Transaction Approver Certification.

5) The **Controller – Treasurer Department Fiscal System (ASAP Development)** ensures that access for Accounts Payable Approvers in SAP reflects the Accounts Payable Approver Certification.



### Journal Entry Approver Certification

- 1) The **Controller – Treasurer Department GAU [Operations Section]** sends out the Journal Entry Approver Certification to the operating departments.
- 2) The **Agency or Department Head** and **Fiscal or Administrative Officer** must review, complete and certify the Journal Entry Approver Certification with the Controller-Treasurer Department GAU [Operations Section].
- 3) The **operating department GL Transaction Approver** confirms that he/she will ensure that the approved journal entries properly reflect the operations of the organization, have been appropriately reviewed, and accurately reflect the funds, cost centers, and accounts in the County's accounting system.
- 4) The **Controller – Treasurer Department GAU [Operations Section]** notifies the Fiscal System (ASAP Development) of all changes to the listed operating department GL Transaction Approver Certification.
- 5) The **Controller – Treasurer Department Fiscal System (ASAP Development)** ensures that access for all GL transaction approvers in the County accounting system reflects the Journal Entry Approver Certification.

### **Definitions**

- 1) **“County's accounting system”** means the SAP System or other similar system currently used by the County as its primary accounting system.

### **Frequently Asked Questions**



None

### Related Policies

- Travel Policy -

<https://www.sccgov.org/sites/scc/gov/CountyPolicies/Travel-Policy.pdf>

- Fixed Assets Policy -

<https://www.sccgov.org/sites/scc/gov/CountyPolicies/Fixed-Assets.pdf>

### Related Forms and Information

- Travel Authorization Approver Certification -

[url]/sites/forms/controller/ControllerCountywideforms/Travel-Authorization-Approver-Certification.pdf

- Claims Training Manual -

[url]

/sites/controller/Disbursement/Documents/Claims%20Training%20Manual%20REV2014\_012815.pdf

- Deputy Controller Statement -

[url]

/sites/forms/controller/ControllerCountywideforms/Deputy%20Controller%20Statement%20revised%20092711.pdf

- SAP User Access -

[url]/sites/controller/ASAP/SAP%20User%20Access/Pages/home.pdf

### Revision History

Date	Changes Made
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03/29/2017	Policy uploaded. (David Bruno)
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