Department of the Air Force

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FY22 Statement of Assurance – Certification Statement
Roles and Responsibilities

April 2022

BLUF:

Provide an overview of the FY22 Statement of Assurance (SoA) Certification Statement Process.

Objectives:

- Certification Statement Overview

- Roles and Responsibilities

- FY22 Certification Statement Timeline

SoA – Certification Statement Overview

Overview: Due to updated OUSD(C) SoA requirements in FY22, SAF/FM will no longer require DAF reporting elements to submit a supporting SoA. The reporting elements will be required to submit a Certification Statement critical to the SecAF's assertion to the effectiveness of the DAF's internal controls.

GO-FORWARD APPROACH

➢ Obtain <u>required information</u> from reporting organizations via the eGRC (Governance, Risk and Compliance) tool

➢ Reduced reporting elements from 6,500+ to less than 60[1]

Benefits
- Eliminates reporting requirement for **6,443 organizations**
- Reduces level of effort by at least **12 hours** per supporting SoA
- Leverages inputs from existing internal control assessment programs (Air Force Inspection System, Quality Assurance Program, AFAA internal audits, etc.)
- Leverages existing processes within reporting organizations
- Removes unnecessary, burdensome requirements from subordinate units
- Streamlines development of the SecAF's SoA

1.   The reporting elements are identified within Attachment 1 – Certification Statement Reporting Elements.

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Roles and Responsibilities

Below outlines the roles and responsibilities for the FY22 SoA Certification Statement process.

- **Reporting Elements**
  - ***Confirm the point of contact*** for each reporting element identified on Attachment 1 – Certification Statement Reporting Elements by ***April 22, 2022***
  - Attend eGRC and Certification Statement Training
  - Complete and submit Certification Statement by ***June 10, 2022***

- **SAF/FM**
  - Conduct office hours
  - Provide eGRC and Certification Statement Training on an annual basis
  - Consolidate Certification Statements inputs
  - Distribute the self-identified potential material weaknesses and significant deficiencies to the appropriate governance council for review and approval to include in the annual DAF SoA
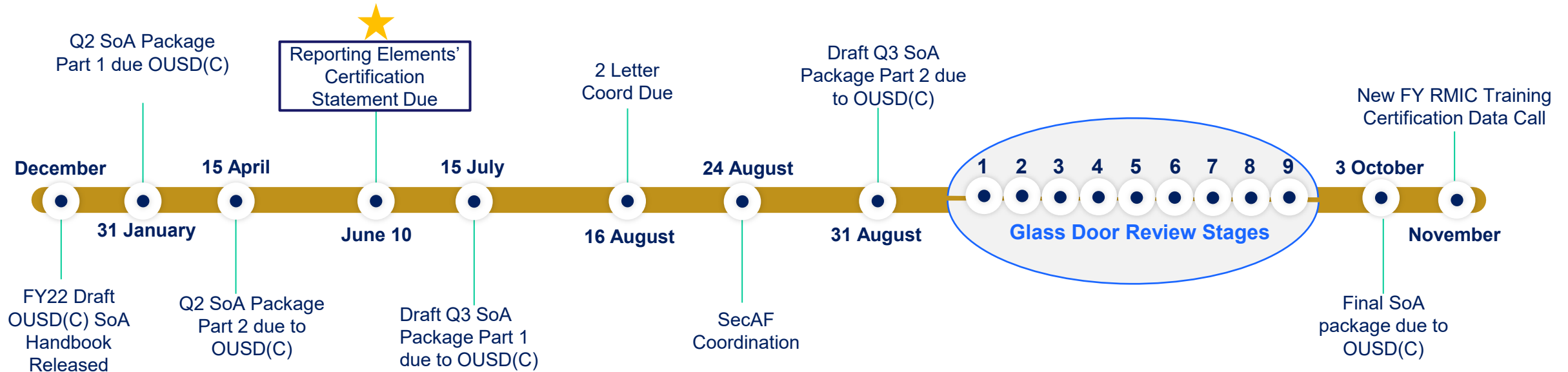
Statement of Assurance – Certification Statement Timeline

Next Steps	Status	ECD
Obtain SAF/FMF approval to implement go-forward proposal	Completed	15 MAR
Communicate new approach to independent public accountant (IPA)	Completed	18 MAR
Notify DAF RMIC community of go-forward approach and the removal of the FMSuite MICP reporting requirement (e.g., Management Directive or revised call letter)	In-progress	25 MAR
Identify reporting elements POC(s)	Not started	22 APR
Design Certification Statement template	In-progress	22 APR
Perform user acceptance testing	Not started	4 MAY
Conduct eGRC Training	Not started	13 MAY
Conduct Certification Statement Training	Not started	13 MAY
Go-Live with new Certification Statement	Not started	20 MAY
Execute Certification Statement process via eGRC	Not started	10 JUN
Update and publish DAFPD 65-2 and AFI 65-201	In-progress	30 SEP
Update annual A-123 trainings for FY23	Not started	30 SEP

FY22 SOA Timeline

⭐ Reporting elements are required to submit any changes to material weaknesses or significant deficiencies.

Above the timeline:
- Q2 SoA Package Part 1 due OUSD(C)
- ⭐ Reporting Elements' Certification Statement Due
- 2 Letter Coord Due
- Draft Q3 SoA Package Part 2 due to OUSD(C)
- New FY RMIC Training Certification Data Call

Timeline markers:
- December
- 31 January
- 15 April
- June 10
- 15 July
- 16 August
- 24 August
- 31 August
- Glass Door Review Stages (1 2 3 4 5 6 7 8 9)
- 3 October
- November

Below the timeline:
- FY22 Draft OUSD(C) SoA Handbook Released
- Q2 SoA Package Part 2 due to OUSD(C)
- Draft Q3 SoA Package Part 1 due to OUSD(C)
- SecAF Coordination
- Final SoA package due to OUSD(C)

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Backup

The DAF must report MWs and SDs in internal control to OUSD(C) annually in the SoA in three categories: Operations, Reporting, and Financial Systems.

Category	Main Sources of Proposed MWs and SDs	Governance Bodies	SoA Documents
Operations	• Self-Identified • AFAA • GAO • DoD Inspector General	Senior Management Council (SMC)	• SoA • OUSD(C) Material Weaknesses and Significant Deficiencies Template
Reporting & Financial Systems	• Self-Identified • Internal A-123 assessments • Independent Public Accountant (IPA) Audit Findings	Executive Steering Committee (ESC)	

- The FY21 SecAF Tone from the Top Memorandum assigned responsibility for oversight and monitoring of internal control over operations to SAF/MG and both reporting and financial systems to SAF/FM

- SAF/FM leverages the IPA's work to gain efficiencies in its own internal control activities