



DEPARTMENT OF THE AIR FORCE
WASHINGTON DC

OFFICE OF THE ASSISTANT SECRETARY

8 April 2022

MEMORANDUM FOR DISTRIBUTION

FROM: SAF/FM
1130 Air Force Pentagon
Washington DC 20330-1130

SUBJECT: Changes to Statement of Assurance (SoA) Compilation Requirements for FY 2022

The Department of the Air Force (DAF) is responsible for managing risks and maintaining effective internal control requirements to improve effectiveness and efficiency of operations, provide reliable reporting, and maintain compliance with relevant laws and regulations in accordance with the Federal Managers' Financial Integrity Act of 1982 (FMFIA), Office of Management and Budget (OMB) Circular No. A-123's, *Management's Responsibility for Enterprise Risk Management and Internal Control*, and the Government Accountability Office's *Standards for Internal Control in the Federal Government* (also referred to as the "GAO Green Book").

Prior to FY22, all reporting elements and their subordinate units asserted to the status of their respective Risk Management and Internal Control (RMIC) programs and submitted their signed supporting SoAs via the FMSuite Managers' Internal Control Program (MICP) Module. Due to changes to Under Secretary of Defense for Comptroller (OUSD(C)) Statement of Assurance Requirements in FY22, by order of the Assistant Secretary of the Air Force for Financial Management and Comptroller (SAF/FM), this memorandum eliminates the requirement for reporting elements to submit a supporting Statement of Assurance in FMSuite. The newly appointed reporting elements will be required to submit a Certification Statement to assert the effectiveness of the internal controls and report any identified material weaknesses or significant deficiencies. A list of these organizations can be found in Attachment 1. This change is intended to reallocate time and resources back to the respective missions of reporting elements and subordinate units while sustaining compliance with FMFIA, OMB Circular No. A-123, and the GAO Green Book.

SAF/FMF will coordinate with the Manager's Internal Control Program representatives for organizations listed in Attachment 1 to execute the roles and responsibilities outlined in Attachment 2. This will include training, access, and continued assistance. Organizations without a representative listed in Attachment 1, shall identify a representative and send the representative information to the SAF/FMFA A-123 mailbox.

If you have any questions, please contact Mr. Mike Mason, SAF/FMF, at SAF.FM.A.123.Internal.Controls@us.af.mil or (618)741-6090. Thank you for your diligence and great care you take to protect our most valuable resources.

STEPHEN R. HERRERA, SES, DAF
Acting Assistant Secretary of the Air Force
(Financial Management and Comptroller)

Attachments:

1. Certification Statement Reporting Elements
2. Certification Statement Roles and Responsibilities, 25 Mar 22

DISTRIBUTION:
DISTRIBUTION C
MAJCOMs
FLDCOMs
DRUs
AFCEC
AFSC/LCMC
AFRL
AFTC
AFNWC