

AAM 15. CERTIFICATION

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AAM 15.010	Certification Authority
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[AS 37.10.020](#) provides the authority requiring that accounting transactions be certified. Certification is the formal approval of a document by a person in a position of authority.

[AS 37.10.030\(a\)](#) provides in part:

The officer or employee approving or certifying a voucher:

1. is responsible for the existence and correctness of the facts recited in the certificate or stated on the voucher or its supporting papers, and for the legality of the proposed payment under the appropriation or fund involved;
2. shall give bond in the form and manner prescribed by [AS 39.15](#) to the state, and approved by the Department of Administration, in an amount fixed by the head of the department, agency, or establishment concerned, under standards prescribed by the Department of Administration; the premium on the bond shall be paid from funds made available for the administrative costs of the department, agency, or establishment concerned; officers already bonded under other provisions of law for the faithful performance of their duties are not required to give additional bond; and
3. shall be held accountable for and required to make good to the state the amount of an illegal, improper, or incorrect payment resulting from a false, inaccurate, or misleading certificate made by the officer or employee, or a payment prohibited by law, or which does not represent a legal obligation under the appropriation or fund involved.

[AS 37.10.030\(b\)](#) provides that approval or certification of a voucher is effective when an authorized person uses a password assigned by the department when the certification or the voucher itself is prepared and recorded by using an electronic accounting device that is a part of the computerized state financial systems.

AAM 15.020**Form of Certification**

The certification required on all accounting transactions is as follows:

I certify that the facts herein and on supporting documents are correct, that this transaction constitutes a legal charge against funds and appropriations cited, that sufficient funds are encumbered to pay this obligation or that there is a sufficient unencumbered balance in the appropriation cited to cover this obligation. I am aware that to knowingly make or allow false entries or alterations on a public record, or knowingly destroy, mutilate, suppress, conceal, remove or otherwise impair the verity, legibility or availability of a public record constitutes tampering with public records, punishable under [AS 11.56.815-820](#). Other disciplinary action may be taken up to and including dismissal.

AAM 15.030**Certifying Officers (04-25)**

The Commissioner of Administration delegates to each commissioner (department head) the certifying officer authority for their agency. Before a commissioner (department head) may certify documents, they must complete an Access Affidavit form and send it to the Division of Finance. This form is available on the Division of Finance's website at <http://doa.alaska.gov/dof/forms/resource/IRIS-Affidavit.pdf>. In addition, a commissioner (department head) may appoint responsible persons in the department as certifying officers with a duly executed Access Affidavit. All affidavits must be approved by a duly appointed commissioner (department head). The affidavits must be accepted by and filed with the Division of Finance prior to performing certifying duties. The Division Director or Deputy Commissioner recommending the appointment of a person as certifying officer will sign as a recommending authority on the affidavit.

Upon a total change in administration and appointments of new commissioners (department heads), all agency certifying officers must submit a new IRIS Access affidavit. Sixty days after the appointment of a new commissioner (department head), all certifying officer appointments by the previous commissioner (department head) will be invalidated.

If a new commissioner (department head) is appointed in mid-administration, the paragraph above need not apply. Rather, the new commissioner (department head) may re-delegate all previous Access affidavits that were signed by the former commissioner (department head) or those who were delegated this capability. A memorandum and listing of previous certifying officers must be sent to the Division of Finance stating that these employees may retain the current certifying capabilities granted them under the previous commissioner (department head). A copy of this memorandum will be distributed to each employee being re-delegated capabilities by the new commissioner (department head).

AAM 15.040**Appointing Authority (06-18)**

Each commissioner (department head) is required to sign as the appointing authority on the Field Warrant Certifying Officer Affidavit and Security Contact Forms. According to [AS 44.17.010](#), "the principal executive officer of each state department may assign the functions vested in the department to subordinate officers and employees." In order to assign the appointing authority function, an appointing authority signatures form must be filed with the Division of Finance showing the names of subordinate officers and/or employees and their respective signatures to whom the commissioner (department head) has delegated the appointing authority. This form is available on the Division of Finance website at: <http://doa.alaska.gov/dof/forms/resource/auth.pdf>. Upon appointment of a new commissioner (department head), a new appointing authority signatures form must be submitted. If a new appointing authority signatures form is not submitted within sixty days after the appointment of a new commissioner (department head), all certifying officer appointments by the previous commissioner (department head) or those authorized to appoint will be invalidated.

AAM 15.050**Responsibility of Certifying Officer (01-07)**

Responsibility for expenditures and for expenditure control rests with the head of each department and, more particularly, with the designated certifying officers. [AS 37.10.020-040](#) clearly defines the duties and responsibilities of a certifying officer. In no event may the head of a department, or any other certifying officer, approve obligation documents or expenditure documents in excess of the unencumbered balance of the appropriation that would be charged.

Each designated certifying officer is required to sign an affidavit indicating that they have read and understand their responsibilities as a certifying officer. A file of these affidavits is maintained in the Department of Administration, Division of Finance.

Authorized certifying officers are individually and officially responsible for their acts with respect to the certification of transactions. Their certification is not a ministerial act, but is one to be performed or not, according to the judgment of the individual based on the facts establishing the legality and propriety of the claims. They will not be hampered in the exercise of their independent judgment in this matter.

While it is not intended to prohibit administrative officers from discussing with certifying officers, any facts or circumstances bearing on bills and disbursement transactions with a view toward expediting settlements, nothing in the way of collusion or administrative pressure will be used under any circumstances to obtain certification. On the other hand, certifying officers shall not be arbitrary, capricious, preferential, or dilatory in their consideration and disposition of transactions presented for certification.

The employee identification number is used to associate transactions with an individual certifying officer in the statewide financial system.

In no circumstance should the password of a certifying officer be shared. To eliminate any necessity to share passwords for certifying officers, each agency is responsible for setting up the correct security roles needed in the statewide financial system on the IRIS Security Request Form.