3-05/170.00 - Internal Control Certification Program (ICCP)

The Internal Control Certification Program (ICCP) is a county-mandated management review of the adequacy of internal controls in key areas of each county department's fiscal operations. The review is designed to reduce the risk of error, fraud, and other improper activities related to the safeguarding of assets and the reliability of financial records.

Yearly, each assessable Department unit shall complete a set of questionnaires for use by management to assess compliance with key fiscal control areas detailed in the county fiscal manual. On or before May 15 of each year, the Department must provide to the auditor-controller an annual "Certification of Fiscal Controls" and "Summary of Internal Control Weaknesses and Improvement Plans," attesting that:

- The ICCP process has been completed in accordance with the program instructions;
- All applicable internal controls are operating as intended, except for those identified in the "Summary of Internal Control Weaknesses and Improvement Plans;" and
- The corresponding improvement plans have been or are in the process of being implemented and will be monitored to ensure that the identified controls are established.

Responsibilities

The Director of the Administrative and Training Division shall be the Department ICCP Coordinator and shall:

- Schedule and organize the ICCP process, to ensure efficient, effective, and timely compliance with program requirements;
- Prepare and distribute annual ICCP instructions and appropriate questionnaires, a list of assessable units and a schedule for completion of the Departmental annual review;
- Provide or arrange for training and distribution of information as needed to assist the division ICCP representatives and others, as necessary, to better understand the purpose and requirements of the ICCP;
- Receive from each division ICCP representative a copy of the Division "Certification of Fiscal Controls" and "Summary of Internal Control Weaknesses and Improvement Plans," and prepare for the Sheriff's or undersheriff's signature a Department "Certification of Fiscal Controls," which shall include each division's "Summary of Internal Control Weaknesses and Improvement Plans;"
- Serve as liaison between the Department and the auditor-controller's staff, or designated outside auditors, on all matters related to the ICCP process; and
- Identify appropriate organizational components (assessable units) within the Department for review and determine which questionnaires or portions thereof apply to each unit.

Each division chief/director shall ensure efficient, effective, and timely completion of the annual review. The division chief/director shall:

- Identify an ICCP representative within the division to coordinate the division review;
- Ensure that the Internal Control Certification Program process has been completed by all identified assessable units within the division, in accordance with the ICCP instructions; and
- Prepare and transmit, to the Sheriff or undersheriff, attention ICCP Coordinator, a division "Certification

of Fiscal Controls" and a division "Summary of Internal Control Weaknesses and Improvement Plans."

Each division ICCP representative shall:

- Assist the division chief/director in organizing the ICCP process to ensure that it is done efficiently and effectively;
- Prepare and distribute, to each assessable unit within the division, the annual ICCP instructions, appropriate worksheets, and reporting procedure and schedule for completion of the division's annual review;
- Assist unit commanders in designating one or more persons (verifiers) to personally perform the verification process, keeping in mind that the verifiers should not be involved in nor directly supervising the procedures being evaluated;
- Collect from each assessable unit a "Summary of Internal Control Weaknesses and Improvement Plans," and identity of the verifier for each assessable unit; and
- Prepare, for the division chief's or division director's signature, a division "Certification of Fiscal Controls," which shall include a division "Summary of Internal Control Weaknesses and Improvement Plans."

Each verifier shall:

- Review the internal controls for the applicable functional areas, using the methods of verification indicated on the questionnaires (the ICCP questionnaires indicate the type of testing which should be used for each control being tested).

Each assessable unit shall:

- Complete the identified questionnaires as instructed;
- Review the status of the improvement plans during the year and prepare a "Summary of Internal Control Weaknesses and Improvement Plans;"
- Prepare and submit a unit certification to dvision headquarters as directed; and
- Maintain and retain records for a period of three years for command Inspections and for review by the Inspectional Services Unit, Fiscal Administration, or the auditor-controller.