

Let ICAP aid your journey toward resilience and excellence

Ask yourself:

- ✓ Is my agency prepared and well-positioned for an audit?
- ✓ How well do my agency's control systems identify and mitigate risks?
- ✓ Can I strengthen my systems to better monitor, evaluate, and improve my agency's performance quality over time?
- ✓ Does my agency optimize the collection and flow of information to support our decision-making and control processes?
- ✓ Can I improve my agency's adaptability and agility in a changing environment?

Interested? Get Started Now with ICAP:



<https://oig.dc.gov/form/internal-control-assessment/>



The Internal Control Assessment Program (ICAP)

Empowering Your Agency

with a Robust Internal Control Framework

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**DISTRICT OF COLUMBIA
OFFICE OF THE INSPECTOR GENERAL**

A world-class Office of the Inspector General that is customer-focused and sets the standard for oversight excellence!

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What is ICAP?

The Internal Control Assessment Program (ICAP) is a collaborative service offered by the OIG to help District agencies proactively **identify** and **solve** issues in their internal control systems.

An internal control system is a **people-driven, continuous, built-in component** of operations that provides reasonable assurance that your agency's objectives will be achieved.

Internal control is not only a key component of good government—**it's the law!** The District's Home Rule Act of 1973 requires budget and financial management processes to “give due consideration to the effectiveness of...internal control, and related administrative practices of the respective agencies.”¹

ICAP helps you **understand the design and operation of your agency's internal control system** to prevent and detect corruption, fraud, waste, abuse, and mismanagement in operations and programs.

Daniel W. Lucas
Inspector General

Why ICAP?

An **effective internal control system** can:

- Improve performance **quality**;
- Promote operational **efficiency**;
- Identify and mitigate emerging and existing **risks**;
- Prioritize the use of **limited resources**;
- Protect **assets**;
- Ensure **accuracy** of records;
- Achieve statutory **mission and goals**;
- Enable **compliance** with laws, rules, and regulations;
- Improve audit **results**; and
- Reduce the need for external oversight engagements.

Using the Government Accountability Office's *Standards for Internal Control in the Federal Government* (the Green Book) as a framework, **ICAP customizes its process to meet your agency's needs**. ICAP can assess controls governing agency-wide operations—or focus on specific areas such as risk management, performance monitoring and evaluation, strategic planning, and more.



Interested? Scan the QR code or go to the link on the back panel to get started.

ICAP's Collaborative Process

ICAP is not a one-size-fits-all assessment, nor is it a typical OIG audit, inspection, or evaluation.

ICAP is a collaborative process that culminates in **actionable information** to assist your agency in strengthening its internal control system.



Step 1: Your agency engages OIG to undergo an ICAP assessment.



Step 2: OIG provides training to facilitate a shared understanding of internal controls.



Step 3: Your agency completes an ICAP survey.



Step 4: OIG reviews the survey responses.



Step 5: OIG assesses your agency's control systems.



Step 6: OIG meets with your agency to discuss the survey and assessment results and opportunities for improvement.



Follow-Up: In 6-12 months, OIG follows up with your agency on design and implementation efforts.