

SECTION 3

CHAPTER 1

OVERVIEW

In accordance with 340 DM §1.5.F, this section of the Internal Control and Audit Follow-up Handbook is designed to provide guidance and establish policy and process procedures for the information technology and information security community, within the Department of the Interior, for conducting the necessary Internal Control Reviews (ICRs) for information systems and Information Technology (IT) programs.

As identified in the Federal Regulations and OMB circulars, referenced in Addendum B, the Department of the Interior is required to conduct an ongoing review of internal controls and report annually on the adequacy of the department's program and operation internal control systems.

A major part of the ongoing review process of internal controls includes agency program management, financial management, and the supporting information systems and networks. All information systems (otherwise known as Major Applications and General Support Systems) shall undergo an ICR annually to comply with the regulation(s) and OMB directives identified herein. The ICR of information systems and IT programs directly supports and substantiates the annual assurance statement signed by the Secretary of the Interior.

It is paramount that bureaus and offices streamline their ICRs with their system and reporting requirements to facilitate more efficient reporting and use of their financial and human resources. Internal review processes and reporting requirements shall be evaluated to identify overlap and to facilitate eliminating or streamlining of those reviews that can satisfy multiple requirements.

This section provides detailed guidance for conducting ICRs of information systems. This section also details roles and responsibilities and fiscal year activity dates.

For the purposes of this section, the following acronyms and terms are defined for use.

- I. OCIO – Office of the Chief Information Officer, an organization under the Office of the Secretary.
- II. CSD – Cyber Security Division, an organization under the Office of the Chief Information Officer.
- III. OCIO ICR Coordinator – A designated “ICR” official in the Cyber Security Division of the OCIO.