Internal Control Review (ICR)

FY26 Instructions

Internal Audit Reviews (ICR)

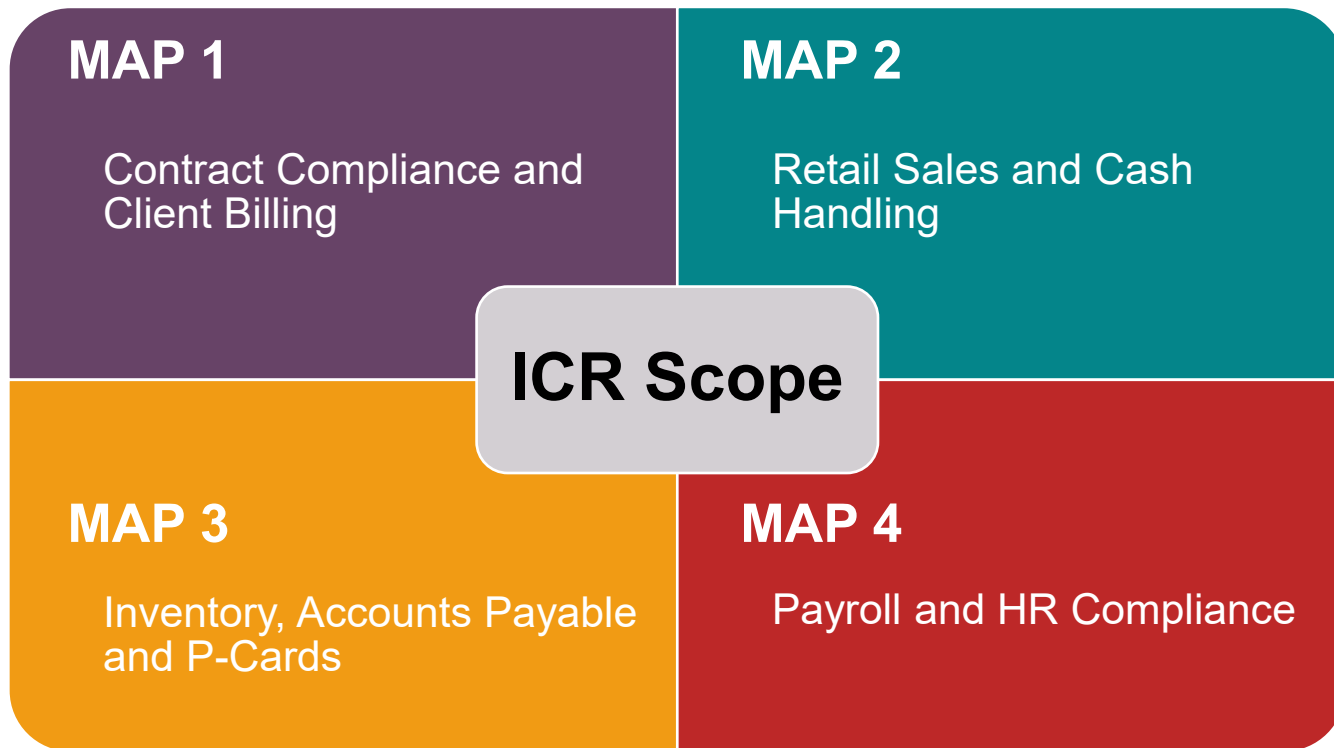|	
What is an ICR?	An ICR is a self-assessment tool designed to evaluate the adequacy of financial internal controls, compliance with policies and procedures, and assess levels of risk at the operations.
Why conduct an ICR?	• To ensure key in-unit controls are in place and operating effectively. • To identify possible at-risk units. • To identify any training gaps in terms of compliance with policies and procedures.
Who should do an ICR?	ICRs must be completed by an **RDO/RD/DM** or the approved designee.
When?	ICRs must be conducted **annually** at each applicable operating location or complex.

What areas does an ICR evaluate?

MAP 1

Contract Compliance and Client Billing

MAP 2

Retail Sales and Cash Handling

ICR Scope

MAP 3

Inventory, Accounts Payable and P-Cards

MAP 4

Payroll and HR Compliance

How to complete an ICR?

- An ICR should be completed in one session **at the unit** and should **not be announced** in advance to unit management.

- ICR is accessible via any Windows/Apple computer, tablet or cell phone.

- Internet access is required. If you are at a location that does not have a reliable Wi-Fi connection, please use the PDF form to complete the ICR, then enter it once you have a reliable Wi-Fi connection.

When ready to start the ICR review, click on this link or scan the QR code:

ICR Form FY26

- Once the URL link is selected, the questionnaire will open in the browser window, and you can begin completing the ICR.

ICR: Getting started

- Start the ICR by entering details about the unit you will be reviewing, including unit name and number.

FY26 Internal Control Review (ICR) - US

Hi, Diana. When you submit this form, the owner will see your name and email address.

* Required

ICR Instructions

Welcome to the Internal Control Review (ICR). The ICR is a self-assessment tool designed to evaluate the adequacy of in-unit financial controls, compliance with policies and procedures, and assess levels of risk at the operations.

If you would like to learn more about in-unit controls, there is an online training available in LMS called "In-Unit Financial Controls".

Should you have any additional questions on how to complete the ICR or require clarification for specific questions, please email the Internal Audit department directly at InternalAudit@compass-usa.com

PLEASE NOTE: This form does not autosave. Once the reviewer starts the ICR it must be finished and submitted in the same session. If you are at a location that does not have a reliable Wi-Fi connection, please use the PDF form to complete the ICR, then enter it once you have a reliable Wi-Fi connection.

1. Name of individual completing the ICR: *

Enter your answer

2. Individual's Title: *

Select your answer ∨

ICR: Getting started (cont.)

- All questions in the ICR require a response.
- Once all questions in a section have been answered, you must click "Next" to advance to the next section. The "Back" button will allow you to return to a previously completed section, if required.

ICR: Submitting the Form

- To finalize the ICR, select the box "Send me an email receipt of my responses" and click the "Submit" button. Once the "Submit" button has been selected the ICR will be finalized, and you will not be able to modify any answers.

26. Please enter any feedback or suggestions for the ICR process.
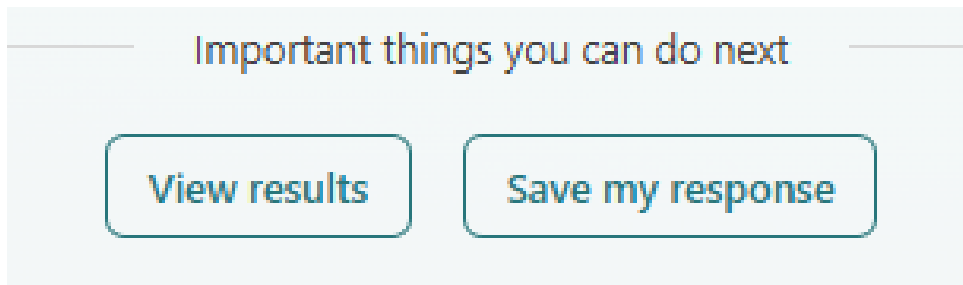
Enter your answer

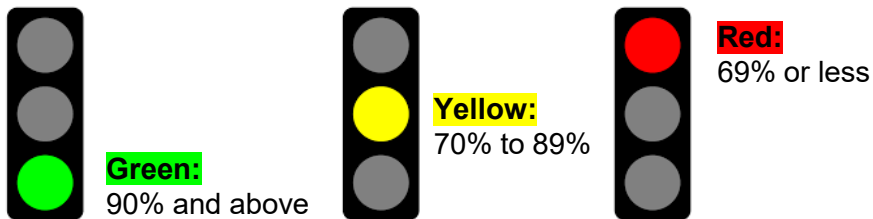☐ Send me an email receipt of my responses

Back   Submit

ICR: View Results

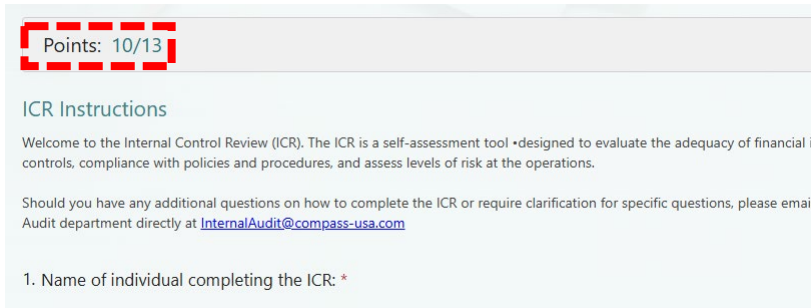- Once the ICR is completed, you will be able to immediately view the results or print and download to PDF.

Important things you can do next

View results   Save my response

How is the ICR scored?

ICRs are rated as follows:

Green:
90% and above

Yellow:
70% to 89%

Red:
69% or less

To calculate the ICR score and rating, divide the points on the "View Results" page.

Example (10/13) = 77% = Yellow

Points: 10/13

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1. Name of individual completing the ICR: *

What if a unit receives a red ICR rating?

- The ICR is strictly a self-assessment tool designed to reinforce key controls and minimize risk.
- A DM or unit will not be penalized for a red ICR rating.
- Action plans should be developed to focus on areas of weakness and opportunities for improvement.

How to obtain additional ICR support?

Contact Internal Audit at
InternalAudit@compass-usa.com