

SEPTEMBER 23, 2024

INTERNAL CONTROL QUARTERLY REPORT

PREPARED FOR THE STATE BOARD OF
INTERNAL CONTROL



PREPARED BY
Allysen Kerr |
Statewide Internal
Control Officer



Executive Summary

Introduction

The State of South Dakota Internal Control Framework has been successfully rolled out to nineteen agencies: the Bureau of Finance & Management, the Department of Revenue, the Department of Agriculture, the Department of Game, Fish & Parks, the Department of Tribal Relations, the Department of Tourism, the Department of Corrections, the Department of the Military, School and Public Lands, the Office of the State Auditor, the Department of Public Safety, the Department of Social Services, the Department of Health, the Office of the State Treasurer, the Department of Education, the Department of Human Services, the Department of Labor, the Board of Regents, and the Department of Veterans Affairs. These agencies have documented their objectives, risks and controls which are subject to periodic revision.

Due to a merger between the Department of Agriculture and the Department of Environment and Natural Resources, work done at the Department of Agriculture is temporarily suppressed. We will resume this work as well as update it to reflect the new agency when the framework is rolled out to Department of Agriculture and Natural Resources.

Our Intent

The Statewide Internal Control Framework empowers both the State and its individual Agencies to develop an adaptive and robust internal control system designed to enhance accountability and drive the achievement of Agency and State objectives. This comprehensive Framework comprises a set of Standards that offer clear guidance for the establishment, maintenance, assessment, and reporting of effective internal controls throughout the State. By fostering a culture of continuous improvement, the Framework ensures that internal controls evolve to meet the changing needs and challenges faced by agencies.

Strategy & Implementation

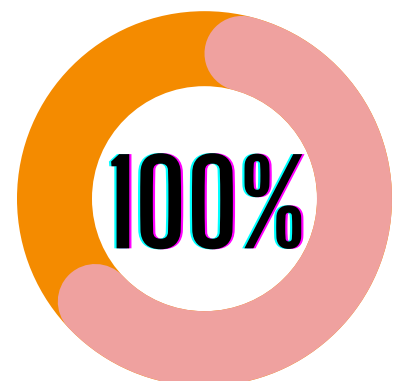
The Framework underscores the critical importance of monitoring, testing, and reporting control deficiencies as integral components of first-line defense activities. This report outlines the results and findings derived from the self-assessments conducted by control owners across each division. The following key activities were undertaken as part of the self-assessment process:

- Control owners and Agency Internal Control Officers conducted a thorough review of their objectives, risks, and controls to ensure that their matrices reflect current conditions, including any changes in risks, risk ratings, objectives, and prioritizations.
- Control owners completed a self-assessment and attestation for their respective controls, validating their effectiveness and identifying areas for improvement.
- Where applicable, control owners documented remediation plans to address any identified control deficiencies.
- Control owners participated in training sessions focused on the completion of attestations to enhance understanding and compliance.
- The Statewide Internal Control Officer reviewed the key information submitted by all relevant parties, providing guidance and support where necessary to ensure a cohesive and effective internal control environment.

This comprehensive approach fosters a culture of accountability and continuous improvement, ensuring that the internal control systems remain robust and responsive to evolving challenges.

Control Attestation Summary

Overall, we had a 100% response rate on the control owner attestations this quarter.





STATEWIDE SUMMARY

Allysen Kerr, Statewide Internal Control Officer

Last review period: June 25, 2024 | Date of review: September 23, 2024

Statewide

Metric	Details	Quarter 1, FY 25		Quarter 4, FY 24		Quarter 3, FY 24		Quarter 2, FY 24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	672	7.8%	657	7.9%	364	8.8%	326	8.6%
	Technology	477	5.6%	466	5.6%	174	4.2%	150	3.9%
	Operational	4671	54.5%	4558	54.6%	2331	56.1%	2151	56.5%
	Compliance	1731	20.2%	1670	20.0%	808	19.4%	738	19.4%
	Financial	913	10.7%	904	10.8%	453	10.9%	426	11.2%
	Fraud	101	1.2%	99	1.2%	28	0.7%	19	0.5%
	8565	100%	8354	100%	4158	100%	3810	100%	
Risk by Priority	Low	1602	18.7%	1536	18.4%	1030	24.8%	995	26.1%
	Medium	5287	61.7%	5189	62.1%	2482	59.7%	2249	59.0%
	High	1343	15.7%	1310	15.7%	494	11.9%	425	11.2%
	Critical	333	3.9%	319	3.8%	152	3.7%	141	3.7%
	8565	100%	8354	100%	4158	100%	3810	100%	
Control Owner Self-Assessments	Completed On-time	100%		99.9%		98%		100%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	Public Perception	3	7.5%	2	2.5%	3	9.1%	0	0.0%
	Technology	0	0.0%	14	17.3%	3	9.1%	0	0.0%
	Operational	32	80.0%	35	43.2%	19	57.6%	15	62.5%
	Compliance	3	7.5%	14	17.3%	4	12.1%	9	37.5%
	Financial	2	5.0%	14	17.3%	4	12.1%	0	0.0%
	Fraud	0	0.0%	2	2.5%	0	0.0%	0	0.0%
	40	100%	81	100%	33	100%	24	100%	
Total Open Control Issues		0		0		0		0	
Preventive vs. Detective Controls		72.9% vs. 27.1%		72.7% vs. 27.3%		59.5% vs. 40.5%		56.8% vs. 43.2%	
Controls by Frequency	Ad-Hoc	1127	49.1%	1104	49.2%	523	52.7%	451	51.0%
	Daily	341	14.8%	331	14.7%	105	10.6%	96	10.9%
	Weekly	71	3.1%	68	3.0%	24	2.4%	22	2.5%
	Bi-Weekly	16	0.7%	16	0.7%	6	0.6%	6	0.7%
	Monthly	220	9.6%	216	9.6%	118	11.9%	109	12.3%
	Bi-Monthly	12	0.5%	12	0.5%	6	0.6%	6	0.7%
	Quarterly	62	2.7%	61	2.7%	30	3.0%	28	3.2%
	Semi-Annually	65	2.8%	60	2.7%	20	2.0%	20	2.3%
	Annually	383	16.7%	378	16.8%	161	16.2%	146	16.5%
	2297	100%	2246	100%	993	100%	884	100%	



GAME, FISH & PARKS

Chris Petersen: Finance Officer and SBIC Board Member

Last review period: April 5, 2024 | Date of review: September 23, 2024

Department of Game, Fish & Parks

Metric	Details	Quarter 1, FY 25		Quarter 3, FY 24		Quarter 1, FY24		Quarter 3, FY23		
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Risk by Type	Public Perception	61	16.3%	61	16.3%	61	16.3%	61	16.3%	
	Technology	14	3.7%	14	3.7%	14	3.7%	14	3.7%	
	Operational	255	68.0%	255	68.0%	255	68.0%	255	68.0%	
	Compliance	16	4.3%	16	4.3%	16	4.3%	16	4.3%	
	Financial	29	7.7%	29	7.7%	29	7.7%	29	7.7%	
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Total		375	100%	375	100%	375	100%	375	100%
Risk by Priority	Low	83	22.1%	83	22.1%	83	22.1%	83	22.1%	
	Medium	230	61.3%	230	61.3%	230	61.3%	230	61.3%	
	High	45	12.0%	45	12.0%	45	12.0%	45	12.0%	
	Critical	17	4.5%	17	4.5%	17	4.5%	17	4.5%	
	Total		375	100%	375	100%	375	100%	375	100%
Control Owner Self-Assessments	Completed On-time	100%		93.8%		93.9%		82.4%		
Past Due Remediation Actions		0		0		0		0		
Total Control Issues for Critical and High Risks	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Operational	1	100.0%	4	100.0%	4	80.0%	3	100.0%	
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Financial	0	0.0%	0	0.0%	1	20.0%	0	0.0%	
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Total		1	100%	4	100%	5	100%	3	100%
Total Open Control Issues		0		0		0		0		
Control Issues by Division	GFP Administration	1	100.0%	0	0.0%	1	20.0%	2	66.7%	
	GFP Cap Development & Fed Aid	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	GFP Communications & Marketing	0	0.0%	1	25.0%	0	0.0%	0	0.0%	
	GFP Education	0	0.0%	2	50.0%	0	0.0%	0	0.0%	
	GFP Habitat Access	0	0.0%	0	0.0%	1	20.0%	0	0.0%	
	GFP Law Enforcement	0	0.0%	1	25.0%	0	0.0%	0	0.0%	
	GFP Parks Operations	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	GFP WDM	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	GFP Wildlife & Fisheries Mgmt.	0	0.0%	0	0.0%	3	60.0%	1	33.3%	
	Total		1	100.0%	0	0.0%	1	20.0%	2	66.7%
Controls with Repeat Issues		0		0		0		0		
Preventive vs. Detective Controls		16.9% vs. 83.1%		16.9% vs. 83.1%		16.9% vs. 83.1%		16.9% vs. 83.1%		
Controls by Frequency	Ad-Hoc	34	47.9%	34	47.9%	34	47.9%	34	47.9%	
	Daily	2	2.8%	2	2.8%	2	2.8%	2	2.8%	
	Weekly	1	1.4%	1	1.4%	1	1.4%	1	1.4%	
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Monthly	4	5.6%	4	5.6%	4	5.6%	4	5.6%	
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Quarterly	2	2.8%	2	2.8%	2	2.8%	2	2.8%	
	Semi-Annually	1	1.4%	1	1.4%	1	1.4%	1	1.4%	
	Annually	27	38.0%	27	38.0%	27	38.0%	27	38.0%	
	Total		71	100%	71	100%	71	100%	71	100%



MILITARY

Connie Hohn: Deputy Secretary

Last review period: April 5, 2024 | Date of review: September 23, 2024

Department of the Military

Metric	Details	Quarter 1, FY 25		Quarter 3, FY 24		Quarter 1, FY24		Quarter 3, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	2	2.5%	2	2.5%	2	2.5%	2	2.5%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	57	70.4%	57	70.4%	57	70.4%	57	70.4%
	Compliance	20	24.7%	20	24.7%	20	24.7%	20	24.7%
	Financial	2	2.5%	2	2.5%	2	2.5%	2	2.5%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		81	100%	81	100%	81	100%	81	100%
Risk by Priority	Low	36	44.4%	36	44.4%	36	44.4%	36	44.4%
	Medium	41	50.6%	41	50.6%	41	50.6%	41	50.6%
	High	4	4.9%	4	4.9%	4	4.9%	4	4.9%
	Critical	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		81	100%	81	100%	81	100%	81	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	Public Perception	0	0%	0	0%	0	0.0%	0	0%
	Technology	0	0%	0	0%	0	0.0%	0	0%
	Operational	0	0%	0	0%	0	0.0%	0	0%
	Compliance	0	0%	0	0%	1	100.0%	0	0%
	Financial	0	0%	0	0%	0	0.0%	0	0%
	Fraud	0	0%	0	0%	0	0.0%	0	0%
		0	0%	0	0%	1	100%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOM Adjutant General	0	0%	0	0%	1	100.0%	0	0%
	DOM Air Guard	0	0%	0	0%	0	0.0%	0	0%
	DOM Army Guard	0	0%	0	0%	0	0.0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		0% vs. 100%		0% vs. 100%		0% vs. 100%		0% vs. 100%	
Controls by Frequency	Ad-Hoc	7	100.0%	7	100.0%	7	100.0%	7	100.0%
	Daily	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Semi-Annually	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Annually	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		7	100%	7	100%	7	100%	7	100%



PUBLIC SAFETY

Angie Lemieux: Director of Finance

Last review period: April 5, 2024 | Date of review: September 23, 2024

Department of Public Safety

Metric	Details	Quarter 1, FY 25		Quarter 3, FY 24		Quarter 1, FY24		Quarter 3, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	25	9.5%	24	10.3%	24	10.3%	24	10.3%
	Technology	11	4.2%	10	4.3%	10	4.3%	10	4.3%
	Operational	141	53.4%	117	50.4%	117	50.4%	117	50.4%
	Compliance	64	24.2%	61	26.3%	61	26.3%	61	26.3%
	Financial	23	8.7%	20	8.6%	20	8.6%	20	8.6%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		264	100%	232	100%	232	100%	232	100%
Risk by Priority	Low	46	17.4%	43	18.5%	43	18.5%	43	18.5%
	Medium	176	66.7%	153	65.9%	153	65.9%	153	65.9%
	High	32	12.1%	26	11.2%	26	11.2%	26	11.2%
	Critical	10	3.8%	10	4.3%	10	4.3%	10	4.3%
		264	100%	232	100%	232	100%	232	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	Public Perception	0	0.0%	0	0%	0	0%	0	0%
	Technology	0	0.0%	0	0%	0	0%	0	0%
	Operational	1	100.0%	0	0%	0	0%	0	0%
	Compliance	0	0.0%	0	0%	0	0%	0	0%
	Financial	0	0.0%	0	0%	0	0%	0	0%
	Fraud	0	0.0%	0	0%	0	0%	0	0%
	1	100%	0	0%	0	0%	0	0%	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DPS Administration	0	0.0%	0	0%	0	0%	0	0%
	DPS Criminal Justice Services	1	100.0%	0	0%	0	0%	0	0%
	DPS Emergency Services	0	0.0%	0	0%	0	0%	0	0%
	DPS Highway Patrol	0	0.0%	0	0%	0	0%	0	0%
	DPS Wildland Fire	0	0.0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		71.1% vs. 28.9%		65.8% vs. 34.2%		65.8% vs. 34.2%		65.8% vs. 34.2%	
Controls by Frequency	Ad-Hoc	24	53.3%	20	52.6%	20	52.6%	20	52.6%
	Daily	4	8.9%	2	5.3%	2	5.3%	2	5.3%
	Weekly	1	2.2%	1	2.6%	1	2.6%	1	2.6%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	4	8.9%	4	10.5%	4	10.5%	4	10.5%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	3	6.7%	3	7.9%	3	7.9%	3	7.9%
	Semi-Annually	2	4.4%	2	5.3%	2	5.3%	2	5.3%
	Annually	7	15.6%	6	15.8%	6	15.8%	6	15.8%
		45	100%	38	100%	38	100%	38	100%

Department of Social Services

Metric	Details	Quarter 1, FY 25		Quarter 3, FY 24		Quarter 1, FY24		Quarter 3, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	49	9.1%	49	9.4%	49	9.4%	49	9.4%
	Technology	35	6.5%	35	6.7%	35	6.7%	35	6.7%
	Operational	271	50.5%	258	49.3%	258	49.3%	258	49.3%
	Compliance	105	19.6%	104	19.9%	104	19.9%	104	19.9%
	Financial	70	13.0%	70	13.4%	70	13.4%	70	13.4%
	Fraud	7	1.3%	7	1.3%	7	1.3%	7	1.3%
		537	100%	523	100%	523	100%	523	100%
Risk by Priority	Low	67	12.5%	67	12.8%	67	12.8%	67	12.8%
	Medium	381	70.9%	381	72.8%	381	72.8%	381	72.8%
	High	65	12.1%	59	11.3%	59	11.3%	59	11.3%
	Critical	24	4.5%	16	3.1%	16	3.1%	16	3.1%
		537	100%	523	100%	523	100%	523	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	1	4.8%	2	100.0%	2	50.0%	1	33.3%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	20	95.2%	0	0.0%	0	0.0%	1	33.3%
	Compliance	0	0.0%	0	0.0%	2	50.0%	1	33.3%
	Financial	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	21	100%	2	100%	4	100%	3	100%	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DSS Administration & Finance	0	0.0%	0	0.0%	0	0.0%	2	66.7%
	DSS Child Protective Services	17	94.4%	0	0.0%	0	0.0%	0	0.0%
	DSS Child Support	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DSS Community Behavioral Health	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DSS Economic Assistance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DSS Human Services Center	0	0.0%	1	50.0%	2	50.0%	0	0.0%
	DSS Medical Services	1	5.6%	1	50.0%	2	50.0%	1	33.3%
Controls with Repeat Issues		1		0		0		0	
Preventive vs. Detective Controls		67.9% vs. 32.1%		67.4% vs. 32.6%		67.4% vs. 32.6%		67.4% vs. 32.6%	
Controls by Frequency	Ad-Hoc	56	50.0%	49	51.6%	49	51.6%	49	51.6%
	Daily	15	13.4%	13	13.7%	13	13.7%	13	13.7%
	Weekly	3	2.7%	2	2.1%	2	2.1%	2	2.1%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	15	13.4%	12	12.6%	12	12.6%	12	12.6%
	Bi-Monthly	2	1.8%	2	2.1%	2	2.1%	2	2.1%
	Quarterly	3	2.7%	3	3.2%	3	3.2%	3	3.2%
	Semi-Annually	2	1.8%	1	1.1%	1	1.1%	1	1.1%
	Annually	16	14.3%	13	13.7%	13	13.7%	13	13.7%
		112	100%	95	100%	95	100%	95	100%



HEALTH

Darcy McGuigan: Director of Finance & Operations

Last review period: April 5, 2024 | Date of review: September 23, 2024

Department of Health

Metric	Details	Quarter 1, FY 25		Quarter 3, FY 24		Quarter 1, FY24		Quarter 3, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	37	8.5%	37	8.5%	37	8.5%	37	8.5%
	Technology	24	5.5%	24	5.5%	24	5.5%	24	5.5%
	Operational	255	58.4%	255	58.4%	255	58.4%	255	58.4%
	Compliance	88	20.1%	88	20.1%	88	20.1%	88	20.1%
	Financial	31	7.1%	31	7.1%	31	7.1%	31	7.1%
	Fraud	2	0.5%	2	0.5%	2	0.5%	2	0.5%
	Total		437	100%	437	100%	437	100%	437
Risk by Priority	Low	124	28.4%	124	28.4%	124	28.4%	124	28.4%
	Medium	239	54.7%	239	54.7%	239	54.7%	239	54.7%
	High	54	12.4%	54	12.4%	54	12.4%	54	12.4%
	Critical	20	4.6%	20	4.6%	20	4.6%	20	4.6%
	Total		437	100%	437	100%	437	100%	437
Control Owner Self-Assessments	Completed On-time	100%		97.9%		97.9%		97.9%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	Public Perception	1	25.0%	1	20.0%	1	11.1%	2	20.0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	3	75.0%	2	40.0%	3	33.3%	6	60.0%
	Compliance	0	0.0%	1	20.0%	4	44.4%	1	10.0%
	Financial	0	0.0%	1	20.0%	1	11.1%	1	10.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Total		4	100%	5	100%	9	100%	10
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOH Epidemiology	0	0.0%	0	0.0%	0	0.0%	1	10.0%
	DOH Family & Community Health	0	0.0%	1	20.0%	2	22.2%	3	30.0%
	DOH Finance & Operations	0	0.0%	2	40.0%	3	33.3%	1	10.0%
	DOH Healthcare Access	0	0.0%	0	0.0%	0	0.0%	1	10.0%
	DOH Licensure & Accreditation	3	75.0%	2	40.0%	3	33.3%	3	30.0%
	DOH Public Health Lab	1	25.0%	0	0.0%	1	11.1%	1	10.0%
Controls with Repeat Issues		2		0		0		0	
Preventive vs. Detective Controls		69.8% vs. 30.2%		69.8% vs. 30.2%		69.8% vs. 30.2%		69.8% vs. 30.2%	
Controls by Frequency	Ad-Hoc	56	58.3%	56	58.3%	56	58.3%	56	58.3%
	Daily	14	14.6%	14	14.6%	14	14.6%	14	14.6%
	Weekly	6	6.3%	6	6.3%	6	6.3%	6	6.3%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	10	10.4%	10	10.4%	10	10.4%	10	10.4%
	Bi-Monthly	1	1.0%	1	1.0%	1	1.0%	1	1.0%
	Quarterly	2	2.1%	2	2.1%	2	2.1%	2	2.1%
	Semi-Annually	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Annually	7	7.3%	7	7.3%	7	7.3%	7	7.3%
	Total		96	100%	96	100%	96	100%	96

EDUCATION

Cody Stoesser: Director of Finance & Management

Last review period: April 5, 2024 | Date of review: September 23, 2024

Department of Education

Metric	Details	Quarter 1, FY 25		Quarter 3, FY 24		Quarter 1, FY24		Quarter 3, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	36	6.8%	36	6.8%	36	6.8%	0	0%
	Technology	7	1.3%	6	1.1%	6	1.1%	0	0%
	Operational	275	52.0%	275	52.1%	275	52.1%	0	0%
	Compliance	133	25.1%	133	25.2%	133	25.2%	0	0%
	Financial	76	14.4%	76	14.4%	76	14.4%	0	0%
	Fraud	2	0.4%	2	0.4%	2	0.4%	0	0%
		529	100%	528	100%	528	100%	0	0%
Risk by Priority	Low	141	26.7%	141	26.7%	141	26.7%	0	0%
	Medium	316	59.7%	316	59.8%	316	59.8%	0	0%
	High	60	11.3%	60	11.4%	60	11.4%	0	0%
	Critical	12	2.3%	11	2.1%	11	2.1%	0	0%
	529	100%	528	100%	528	100%	0	0%	
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		0%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0%
	Technology	0	0.0%	1	12.5%	1	7.7%	0	0%
	Operational	2	66.7%	6	75.0%	8	61.5%	0	0%
	Compliance	1	33.3%	1	12.5%	4	30.8%	0	0%
	Financial	0	0.0%	0	0.0%	0	0.0%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0%
		3	100%	8	100%	13	100%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOE Accreditation & Certification	0	0.0%	2	25.0%	2	14.3%	0	0%
	DOE Child & Adult Nutrition	0	0.0%	0	0.0%	3	21.4%	0	0%
	DOE College, Career & SS	0	0.0%	6	75.0%	6	42.9%	0	0%
	DOE Data & Research	0	0.0%	0	0.0%	2	14.3%	0	0%
	DOE Finance, Mgmt & Secretariat	0	0.0%	0	0.0%	1	7.1%	0	0%
	DOE History	2	66.7%	0	0.0%	0	0.0%	0	0%
	DOE Learning & Instruction	0	0.0%	0	0.0%	0	0.0%	0	0%
	DOE Library Services	0	0.0%	0	0.0%	0	0.0%	0	0%
	DOE Special Ed & Learning	1	33.3%	0	0.0%	0	0.0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		79% vs. 21%		79% vs. 21%		79% vs. 21%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	51	51.0%	51	51.0%	51	51.0%	0	0%
	Daily	5	5.0%	5	5.0%	5	5.0%	0	0%
	Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Monthly	8	8.0%	8	8.0%	8	8.0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Quarterly	1	1.0%	1	1.0%	1	1.0%	0	0%
	Semi-Annually	3	3.0%	3	3.0%	3	3.0%	0	0%
	Annually	32	32.0%	32	32.0%	32	32.0%	0	0%
		100	100%	100	100%	100	100%	0	0%

Department of Labor and Regulation

Metric	Details	Quarter 1, FY 25		Quarter 3, FY 24		Quarter 1, FY24		Quarter 3, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	38	10.9%	38	10.9%	0	0%	0	0%
	Technology	24	6.9%	24	6.9%	0	0%	0	0%
	Operational	180	51.7%	180	51.7%	0	0%	0	0%
	Compliance	70	20.1%	70	20.1%	0	0%	0	0%
	Financial	27	7.8%	27	7.8%	0	0%	0	0%
	Fraud	9	2.6%	9	2.6%	0	0%	0	0%
		348	100%	348	100%	0	0%	0	0%
Risk by Priority	Low	35	10.1%	35	10.1%	0	0%	0	0%
	Medium	233	67.0%	233	67.0%	0	0%	0	0%
	High	69	19.8%	69	19.8%	0	0%	0	0%
	Critical	11	3.2%	11	3.2%	0	0%	0	0%
		348	100%	348	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		96.5%		0%		0%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	1	12.5%	0	0.0%	0	0%	0	0%
	Technology	0	0.0%	2	14.3%	0	0%	0	0%
	Operational	4	50.0%	7	50.0%	0	0%	0	0%
	Compliance	2	25.0%	2	14.3%	0	0%	0	0%
	Financial	1	12.5%	3	21.4%	0	0%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0%	0	0%
	8	100%	14	100%	0	0%	0	0%	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DLR Admin, Policy & Tech	5	62.5%	8	57.1%	0	0%	0	0%
	DLR Banking	0	0.0%	1	7.1%	0	0%	0	0%
	DLR Insurance	0	0.0%	4	28.6%	0	0%	0	0%
	DLR Labor & Management	3	37.5%	0	0.0%	0	0%	0	0%
	DLR Reemployment Assistance	0	0.0%	0	0.0%	0	0%	0	0%
	DLR Workforce Development	0	0.0%	1	7.1%	0	0%	0	0%
Controls with Repeat Issues		1		0		0		0	
Preventive vs. Detective Controls		80.7% vs. 19.3%		80.7% vs. 19.3%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	72	66.1%	72	66.1%	0	0%	0	0%
	Daily	9	8.3%	9	8.3%	0	0%	0	0%
	Weekly	2	1.8%	2	1.8%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	9	8.3%	9	8.3%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0%	0	0%
	Quarterly	2	1.8%	2	1.8%	0	0%	0	0%
	Semi-Annually	0	0.0%	0	0.0%	0	0%	0	0%
	Annually	15	13.8%	15	13.8%	0	0%	0	0%
	109	100%	109	100%	0	0%	0	0%	



VETERANS AFFAIRS

Aaron Pollard: Deputy Secretary

Last review period: N/A | Date of review: September 23, 2024

Department of Veteran Affairs

Metric	Details	Quarter 1, FY 25		Quarter 3, FY 24		Quarter 1, FY24		Quarter 3, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	15	7.8%	0	0%	0	0%	0	0%
	Technology	10	5.2%	0	0%	0	0%	0	0%
	Operational	98	51.0%	0	0%	0	0%	0	0%
	Compliance	58	30.2%	0	0%	0	0%	0	0%
	Financial	9	4.7%	0	0%	0	0%	0	0%
	Fraud	2	1.0%	0	0%	0	0%	0	0%
	192	100%	0	0%	0	0%	0	0%	0%
Risk by Priority	Low	66	34.4%	0	0%	0	0%	0	0%
	Medium	96	50.0%	0	0%	0	0%	0	0%
	High	24	12.5%	0	0%	0	0%	0	0%
	Critical	6	3.1%	0	0%	0	0%	0	0%
	192	100%	0	0%	0	0%	0	0%	0%
Control Owner Self-Assessments	Completed On-time	100%		0%		0%		0%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	Public Perception	0	0.0%	0	0%	0	0%	0	0%
	Technology	0	0.0%	0	0%	0	0%	0	0%
	Operational	1	50.0%	0	0%	0	0%	0	0%
	Compliance	0	0.0%	0	0%	0	0%	0	0%
	Financial	1	50.0%	0	0%	0	0%	0	0%
	Fraud	0	0.0%	0	0%	0	0%	0	0%
	2	100%	0	0%	0	0%	0	0%	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DVA Finance & Admin	0	0.0%	0	0%	0	0%	0	0%
	DVA State Veterans Home	2	100.0%	0	0%	0	0%	0	0%
	DVA Veterans Benefits & Services	0	0.0%	0	0%	0	0%	0	0%
	DVA Veterans Cemetery	0	0.0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		86.7% vs. 13.3%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	13	43.3%	0	0%	0	0%	0	0%
	Daily	8	26.7%	0	0%	0	0%	0	0%
	Weekly	2	6.7%	0	0%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0%	0	0%	0	0%
	Monthly	1	3.3%	0	0%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0%	0	0%	0	0%
	Quarterly	1	3.3%	0	0%	0	0%	0	0%
	Semi-Annually	4	13.3%	0	0%	0	0%	0	0%
	Annually	1	3.3%	0	0%	0	0%	0	0%
	30	100%	0	0%	0	0%	0	0%	0%

FRAMEWORK

PROJECT UPDATE

COMPLETE

- Internal Control Framework drafted and adopted
- Implementation training material developed and updated
- GRC Technology implemented
- Extended INRY contract for ServiceNow GRC IT support
- Rolled out to nineteen agencies (BFM, DOR, SDDA, GFP, DTR, TOUR, DOC, DOM, SPL, OSA, DPS, DSS, DOH, OST, DOE, DHS, DLR, BOR & DVA)
- Presented Annual Work Plan to GOAC in August 2023
- FY25 Work Plan Adopted



IN PROGRESS

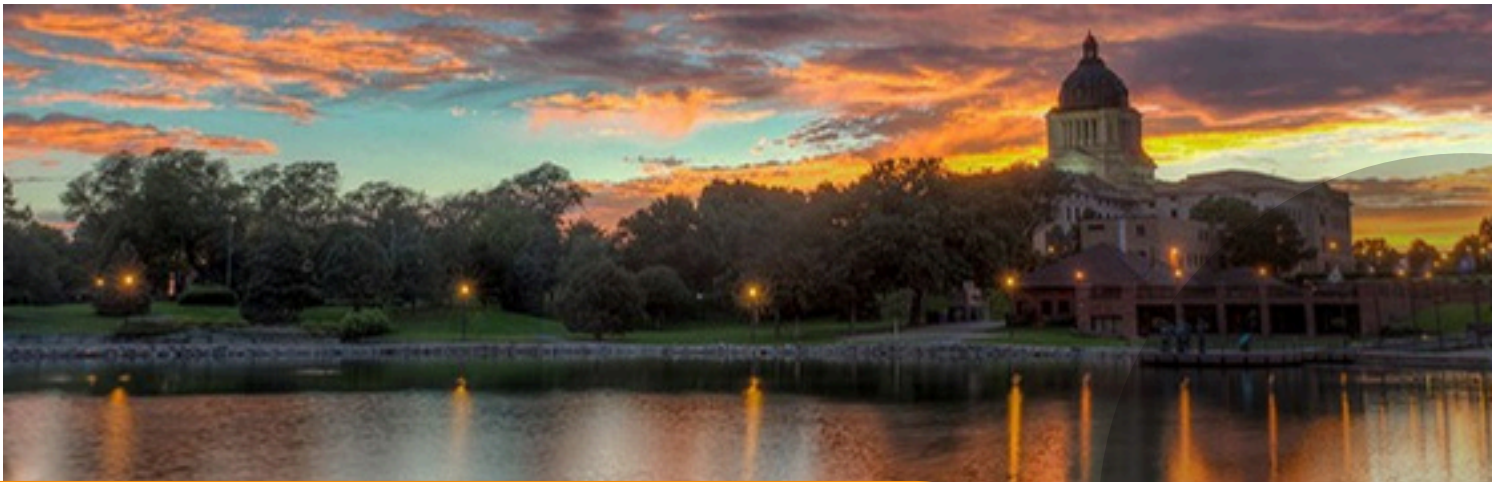
- Contract for additional resources/consultants in progress
- RCM refresh in progress for DOC, DPS, DSS
- Implementation at Bureau of Information & Telecommunications



NOT STARTED

- Implementation at Public Utilities Commission
- GOAC Annual Report on October 8th





Agencies Implemented

