

State of South Dakota

Self-assessment and internal control report

Date: September 28, 2021

FY 2022 QTR 1

Agencies under review this reporting period:
Department of Game, Fish & Parks

Executive Summary

The State of South Dakota Internal Control Framework has been successfully rolled out to six 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 and the Department of Tourism. 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 refresh it to reflect the new agency when the framework is rolled out to Department of Agriculture and Natural Resources.

The Framework provides for the need to monitor, test and report control deficiencies as part of the first line of defense activities. This report details the results and findings as part of the self-assessments performed by the control owners in each division. The following activities were performed as part of the self-assessment:

- Control owners and Agency Internal Control Officers completed a review of their objectives, risks, and controls to ensure their matrix was up to date. This includes changing risks, risk ratings, objectives, and prioritizations where necessary;
- Control owners completed a self-assessment/attestation for their respective controls validating control effectiveness;
- Control owners are documenting remediation plans for control deficiencies where applicable;
- Control owners received training on attestation completion;
- The Statewide Internal Control Officer reviewed the key information reported by all relevant parties and provided guidance where necessary.

Overall, we had a 73.3% response rate on the control owner attestations this quarter.





Statewide Self-Assessment Results

Agencies represented in this report:

- Bureau of Finance and Management
- Department of Revenue
- Department of Game, Fish & Parks
- Department of Tribal Relations
- Department of Tourism

Statewide

Metric	Details	Quarter 3, 2021		Quarter 2, 2021		Quarter 1, 2021		Quarter 4, 2020		
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Risk by Type	Public Perception	143	13.0%	143	13.0%	106	12.3%	45	9.3%	
	Technology	51	4.6%	51	4.6%	51	5.9%	37	7.6%	
	Operational	636	57.9%	636	57.9%	465	54.1%	209	43.2%	
	Compliance	126	11.5%	126	11.5%	119	13.8%	103	21.3%	
	Financial	143	13.0%	143	13.0%	119	13.8%	90	18.6%	
			1099	100%	1099	100%	860	100%	484	100%
Risk by Priority	Low	298	27.1%	298	27.1%	206	24.0%	123	25.4%	
	Medium	581	52.9%	581	52.9%	458	53.3%	228	47.1%	
	High	139	12.6%	139	12.6%	121	14.1%	75	15.5%	
	Critical	81	7.4%	81	7.4%	75	8.7%	58	12.0%	
			1099	100%	1099	100%	860	100%	484	100%
Control Owner Self-Assessments	Completed On-time	73.3%		98.2%		94.4%		100%		
Critical / High Priority Risks with an Identified Control Issue	High	9	6.5%	3	2.2%	11	7.9%	1	0.7%	
	Critical	1	1.2%	2	2.5%	5	6.2%	2	2.5%	
		10	4.5%	5	2.3%	16	7.3%	3	1.4%	
Past Due Remediation Actions		0		0		0		0		
Risks with Priority Changes		0		0		0		0		
New Control Issues by Risk Type	Public Perception	0	0.0%	0	0.0%	2	12.5%	0	0.0%	
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Operational	7	87.5%	4	80.0%	14	87.5%	1	33.3%	
	Compliance	0	0.0%	0	0.0%	0	0.0%	2	66.7%	
	Financial	1	12.5%	1	20.0%	0	0.0%	0	0.0%	
			2		2		0		0	
Total Open Control Issues		2		2		0		0		
Preventive vs. Detective Controls		37.1% vs. 62.9%		37.2% vs. 62.8%		37.5% vs. 62.5%		44% vs. 56%		
Controls by Frequency	Ad-Hoc	128	39.9%	127	39.7%	123	41.6%	90	40.0%	
	Daily	39	12.1%	39	12.2%	37	12.5%	35	15.6%	
	Weekly	9	2.8%	9	2.8%	8	2.7%	7	3.1%	
	Bi-Weekly	5	1.6%	5	1.6%	5	1.7%	5	2.2%	
	Monthly	51	15.9%	51	15.9%	45	15.2%	41	18.2%	
	Bi-Monthly	3	0.9%	3	0.9%	3	1.0%	3	1.3%	
	Quarterly	12	3.7%	12	3.8%	11	3.7%	9	4.0%	
	Semi-Annually	6	1.9%	6	1.9%	3	1.0%	2	0.9%	
	Annually	68	21.2%	68	21.3%	61	20.6%	33	14.7%	
			321	100%	320	100%	296	100%	225	100%



Department of Game, Fish & Parks

Agency Internal Control Officer
Chris Petersen
Director/
Finance Officer
and GFP Internal Control Officer

Last review period:
March 18, 2021

Date of review:
September 28, 2021

Department of Game, Fish & Parks

Metric	Details	Current review period		Prior review period	
		Number	Percent	Number	Percent
Risk by Type	Public Perception	61	16.2%	61	16.2%
	Technology	14	3.7%	14	3.7%
	Operational	256	68.1%	256	68.1%
	Compliance	16	4.3%	16	4.3%
	Financial	29	7.7%	29	7.7%
		376	100%	376	100%
Risk by Priority	Low	83	22.1%	83	22.1%
	Medium	230	61.2%	230	61.2%
	High	46	12.2%	46	12.2%
	Critical	17	4.5%	17	4.5%
		376	100%	376	100%
Control Owner Self-Assessments	Completed On-time	73.3%		94.4%	
Critical / High Priority Risks with an Identified Control Issue	High	8	17.4%	11	23.9%
	Critical	0	0%	5	29.4%
		8	12.7%	16	25.4%
Past Due Remediation Actions		0		0	
Risks with Priority Changes		0		0	
Number of Control Issues by Risk Type	Public Perception	0	0.0%	2	12.5%
	Technology	0	0.0%	0	0.0%
	Operational	7	87.5%	14	87.5%
	Compliance	0	0.0%	0	0.0%
	Financial	1	12.5%	0	0.0%
Control Issues by Division	GFP Administration	2	25.0%	2	14.3%
	GFP Cap Development & Fed Aid	0	0.0%	1	7.1%
	GFP Communications & Marketing	1	12.5%	0	0.0%
	GFP Education	0	0.0%	0	0.0%
	GFP Habitat Access	2	25.0%	1	7.1%
	GFP Law Enforcement	0	0.0%	0	0.0%
	GFP Parks Operations	0	0.0%	3	21.4%
	GFP WDM	0	0.0%	4	28.6%
	GFP Wildlife & Fisheries Mgmt.	3	37.5%	3	21.4%
Controls with Independent Audit Issues		0		0	
Controls with Repeat Issues		0		0	
Preventive vs. Detective Controls		16.7% vs. 83.3%		16.9% vs. 83.1%	
Controls by Frequency	Ad-Hoc	34	47.2%	33	46.5%
	Daily	2	2.8%	2	2.8%
	Weekly	1	1.4%	1	1.4%
	Bi-Weekly	0	0.0%	0	0.0%
	Monthly	4	5.6%	4	5.6%
	Bi-Monthly	0	0.0%	0	0.0%
	Quarterly	2	2.8%	2	2.8%
	Semi-Annually	1	1.4%	1	1.4%
	Annually	28	38.9%	28	39.4%
		72	100%	71	100%

Framework Project Update

