

State of South Dakota

Self-assessment and internal control report

Date: March 18, 2021

FY 2021 QTR 3

Agencies under review:

Department of Game, Fish & Parks

Executive Summary

The State of South Dakota Internal Control Framework has been successfully rolled out to four agencies: the Bureau Finance & Management, the Department of Revenue, the Department of Agriculture and the Department of Game, Fish & Parks. These agencies have documented their objectives, risks and controls which are subject to periodic revision. 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:

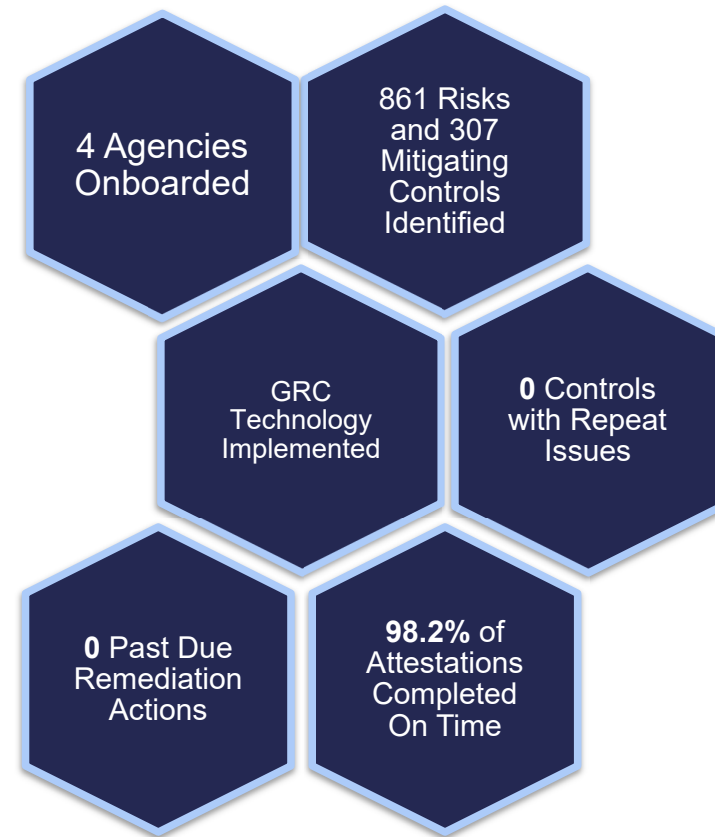
- Control owners and Agency Internal Control Officers completed a review of their objectives, risks, and controls to ensure their matrix was up to date. This includes changing risks, risk ratings, objectives, and prioritizations where necessary;
- Control owners completed a self-assessment/attestation 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 94.3% response rate on the control owner attestations this quarter.

State of South Dakota Internal Control Program Snapshot

Key accomplishments to date

Metric	Current period	Prior period
Number of remediation plans in progress	2	2
% High/Critical risks	23.5%	27.8%
% High/Critical risks with an identified control issue	8.4%	11.3%
Number new risks identified	376	382
% Attestations completed on time	98.2%	100%
Number new controls identified	82	110



Statewide Self-Assessment Results

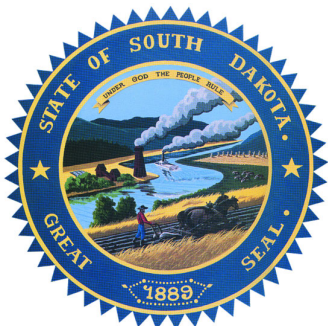
Statewide

Agencies represented in report:

Bureau of Finance and Management

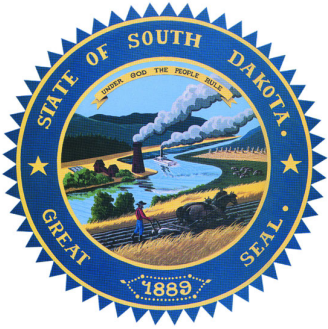
Department of Revenue

Department of Game, Fish & Parks



Metric	Details	Current review period		Prior review period	
		Number	Percent	Number	Percent
Risk by Type	Public Perception	106	12.3%	45	9.6%
	Technology	51	5.9%	37	7.9%
	Operational	466	54.1%	201	42.8%
	Compliance	119	13.8%	98	20.9%
	Financial	119	13.8%	89	18.9%
	861	100%	470	100%	
Risk by Priority	Low	207	24.0%	123	26.2%
	Medium	451	52.4%	211	44.9%
	High	126	14.6%	78	16.6%
	Critical	77	8.9%	58	12.3%
	861	100%	470	100%	
Control Owner Self-Assessments	Completed On-time	98.2%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	10	7.9%	0	0%
	Critical	7	9.1%	1	1.3%
		17	8.4%	1	0.5%
Past Due Remediation Actions		0		0	
Risks with Priority Changes		0		0	
Number of Control Issues by Risk Type	Public Perception	2	11.8%	0	0.0%
	Technology	0	0.0%	0	0.0%
	Operational	13	76.5%	1	100.0%
	Compliance	2	11.8%	0	0.0%
	Financial	0	0.0%	0	0.0%
Preventive vs. Detective Controls		36.2% vs. 63.8%		43.3% vs. 56.7%	
Controls by Frequency	Ad-Hoc	129	42.0%	80	38.5%
	Daily	37	12.1%	31	14.9%
	Weekly	8	2.6%	7	3.4%
	Bi-Weekly	5	1.6%	5	2.4%
	Monthly	45	14.7%	40	19.2%
	Bi-Monthly	3	1.0%	3	1.4%
	Quarterly	11	3.6%	8	3.8%
	Semi-Annually	3	1.0%	2	1.0%
	Annually	66	21.5%	32	15.4%
	307	100%	208	100%	

Independent Audit Outcomes



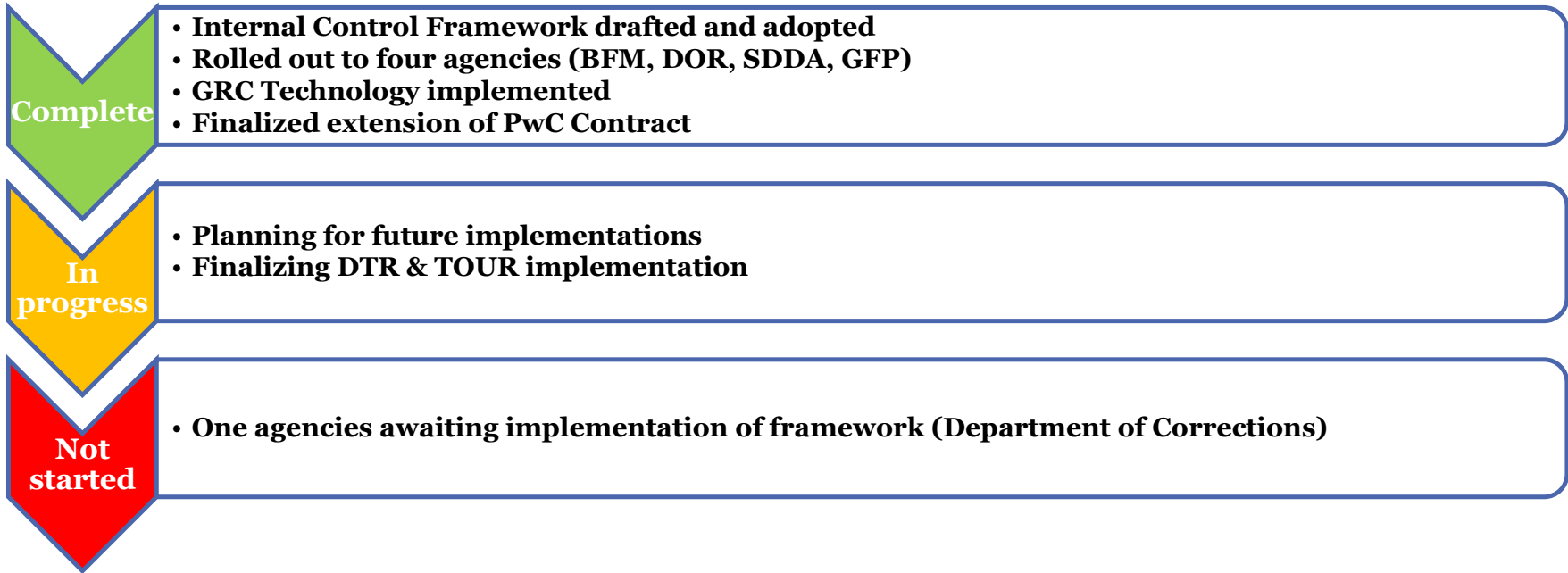
Overview

No finalized independent audit reports were published during this reporting period. The Department of Legislative Audit did conduct the Single Audit for FY 2020. While there is likely to be findings relating to internal control, those findings will not be included until after the Single Audit is released.

Results

Results of the State Single Audit are pending.

Internal Control Program Status update



Appendices

Appendix A – Status of Prior Year Findings

Appendix B - Agency Metrics Details

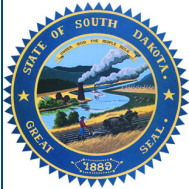
Appendix C – Independent Auditor Reports

Appendix A – Status of Previous Findings

#	Observation	Status	Comment
DOR 2019-001	Inadequate Segregation of Duties over Access Rights	Closed	

Appendix B – Agency Metrics Details

***See the following for detailed metric and review dates for
all the agencies onboarded to the State of South Dakota
Internal Control Framework***



Game, Fish & Parks

Agency Internal Control Officer
Chris Peterson,
Director/
Finance Officer and GFP Internal Control Officer

Last review period:
N/A

Date of review:
March 18, 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%	0	0%
	Technology	14	3.7%	0	0%
	Operational	256	68.1%	0	0%
	Compliance	16	4.3%	0	0%
	Financial	29	7.7%	0	0%
		376	100%	0	0%
Risk by Priority	Low	83	22.1%	0	0%
	Medium	230	61.2%	0	0%
	High	46	12.2%	0	0%
	Critical	17	4.5%	0	0%
		376	100%	0	0%
Control Owner Self-Assessments	Completed On-time	94.3%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	9	19.6%	0	0%
	Critical	5	29.4%	0	0%
		14	22.2%	0	0%
Past Due Remediation Actions		0		0	
Risks with Priority Changes		0		0	
Number of Control Issues by Risk Type	Public Perception	2	14.3%	0	0%
	Technology	0	0.0%	0	0%
	Operational	12	85.7%	0	0%
	Compliance	0	0.0%	0	0%
	Financial	0	0.0%	0	0%
		0	0.0%	0	0%
Control Issues by Division	GFP Administration	0	0.0%	0	0%
	GFP Cap Development & Fed Aid	1	7.1%	0	0%
	GFP Communications & Marketing	0	0.0%	0	0%
	GFP Education	0	0.0%	0	0%
	GFP Habitat Access	1	7.1%	0	0%
	GFP Law Enforcement	0	0.0%	0	0%
	GFP Parks Operations	5	35.7%	0	0%
	GFP WDM	4	28.6%	0	0%
GFP Wildlife & Fisheries Mgmt.	3	21.4%	0	0%	
Controls with Independent Audit Issues		0		0	
Controls with Repeat Issues		0		0	
Preventive vs. Detective Controls		14.6% vs. 85.4%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	39	47.6%	0	0%
	Daily	2	2.4%	0	0%
	Weekly	1	1.2%	0	0%
	Bi-Weekly	0	0.0%	0	0%
	Monthly	4	4.9%	0	0%
	Bi-Monthly	0	0.0%	0	0%
	Quarterly	2	2.4%	0	0%
	Semi-Annually	1	1.2%	0	0%
	Annually	33	40.2%	0	0%
		82	100%	0	0%

Appendix C – Independent Audit Report

See the following for Independent Auditor Reports