

State of South Dakota

Self-assessment and internal control report

Date: June 30, 2022

FY 2022 QTR 4

Agencies under review this reporting period:

- Bureau of Finance and Management
- Department of Revenue
- Department of Tribal Relations
- Department of Tourism
- Department of Corrections
- School and Public Lands
- Office of the State Auditor



Executive Summary

The State of South Dakota Internal Control Framework has been successfully rolled out to eleven 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, and the Department of Public Safety. 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 98.1% 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
- Department of Corrections
- Department of the Military
- School and Public Lands
- Office of the State Auditor



Statewide

Metric	Details	Quarter 4, FY 22		Quarter 3, FY 22		Quarter 2, FY 22		Quarter 1, FY 22		
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Risk by Type	Public Perception	167	10.0%	164	10.7%	162	11.2%	143	13.0%	
	Technology	60	3.6%	51	3.3%	51	3.5%	51	4.6%	
	Operational	1031	61.8%	940	61.5%	883	61.0%	635	57.8%	
	Compliance	216	12.9%	188	12.3%	168	11.6%	126	11.5%	
	Financial	195	11.7%	186	12.2%	184	12.7%	143	13.0%	
	Total		1669	100%	1529	100%	1448	100%	1098	100%
Risk by Priority	Low	522	31.3%	474	31.0%	438	30.2%	298	27.1%	
	Medium	888	53.2%	812	53.1%	771	53.2%	581	52.9%	
	High	166	9.9%	162	10.6%	158	10.9%	139	12.7%	
	Critical	93	5.6%	81	5.3%	81	5.6%	80	7.3%	
	Total		1669	100%	1529	100%	1448	100%	1098	100%
Control Owner Self-Assessments	Completed On-time	98.1%		91.8%		100%		73.3%		
Critical / High Priority Risks with an Identified Control Issue	High	8	4.8%	13	7.8%	10	6%	9	5.4%	
	Critical	5	5.4%	1	1.1%	1	1.1%	0	0%	
	Total	13	5%	14	5.4%	11	4.2%	9	3.5%	
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%	1	10.0%	0	0.0%	
	Technology	1	8.3%	0	0.0%	1	10.0%	0	0.0%	
	Operational	10	83.3%	11	84.6%	3	30.0%	7	87.5%	
	Compliance	1	8.3%	1	7.7%	2	20.0%	0	0.0%	
	Financial	0	0.0%	1	7.7%	3	30.0%	1	12.5%	
	Total		4		2		1		1	
Total Open Control Issues		4		2		1		1		
Preventive vs. Detective Controls		40.8% vs. 59.2%		39.4% vs. 60.6%		40.2% vs. 59.8%		36.9% vs. 63.1%		
Controls by Frequency	Ad-Hoc	179	43.8%	167	42.5%	160	41.5%	126	39.7%	
	Daily	55	13.4%	54	13.7%	54	14.0%	37	11.7%	
	Weekly	10	2.4%	10	2.5%	10	2.6%	9	2.8%	
	Bi-Weekly	6	1.5%	5	1.3%	5	1.3%	5	1.6%	
	Monthly	62	15.2%	62	15.8%	62	16.1%	51	16.1%	
	Bi-Monthly	3	0.7%	3	0.8%	3	0.8%	3	0.9%	
	Quarterly	13	3.2%	12	3.1%	12	3.1%	12	3.8%	
	Semi-Annually	7	1.7%	7	1.8%	7	1.8%	6	1.9%	
	Annually	74	18.1%	73	18.6%	73	18.9%	68	21.5%	
	Total		409	100%	393	100%	386	100%	317	100%

Bureau of Finance & Management

Agency Internal Control Officer:
Matt Flett,
Director

Last review period:
December 20, 2021

Date of review:
June 30, 2022

Bureau of Finance and Management

Metric	Details	Quarter 4, FY 22		Quarter 2, FY 22		Quarter 4, FY21		Quarter 2, FY21	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Technology	13	7.0%	13	7.0%	13	7.0%	13	7.0%
	Operational	123	65.8%	123	65.8%	123	65.8%	123	65.8%
	Compliance	27	14.4%	27	14.4%	27	14.4%	27	14.4%
	Financial	24	12.8%	24	12.8%	24	12.8%	24	12.8%
		187	100%	187	100%	187	100%	187	100%
Risk by Priority	Low	52	27.8%	52	27.8%	52	27.8%	52	27.8%
	Medium	109	58.3%	109	58.3%	109	58.3%	109	58.3%
	High	25	13.4%	25	13.4%	25	13.4%	25	13.4%
	Critical	1	0.5%	1	0.5%	1	0.5%	1	0.5%
		187	100%	187	100%	187	100%	187	100%
Control Owner Self-Assessments	Completed On-time	90.5%		100%		100%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	0	0%	0	0%	0	0%	0	0%
	Critical	0	0%	0	0%	0	0%	0	0%
		0	0%	0	0%	0	0%	0	0%
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%	0	0%
	Technology	0	0%	0	0%	0	0%	0	0%
	Operational	0	0%	0	0%	0	0%	0	0%
	Compliance	0	0%	0	0%	0	0%	0	0%
	Financial	0	0%	0	0%	0	0%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	BFM Budget Analysis	0	0%	0	0%	0	0%	0	0%
	BFM EMFO	0	0%	0	0%	0	0%	0	0%
	BFM Financial Reporting	0	0%	0	0%	0	0%	0	0%
	BFM Financial Systems and Operations	0	0%	0	0%	0	0%	0	0%
	BFM Internal Controls	0	0%	0	0%	0	0%	0	0%
	BFM State Economist	0	0%	0	0%	0	0%	0	0%
Controls with Independent Audit Issues		0		0		0		0	
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		67.2% vs. 32.8%		67.2% vs. 32.8%		67.2% vs. 32.8%		67.2% vs. 32.8%	
Controls by Frequency	Ad-Hoc	32	52.5%	32	52.5%	32	52.5%	32	52.5%
	Daily	8	13.1%	8	13.1%	8	13.1%	8	13.1%
	Weekly	1	1.6%	1	1.6%	1	1.6%	1	1.6%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	4	6.6%	4	6.6%	4	6.6%	4	6.6%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	3	4.9%	3	4.9%	3	4.9%	3	4.9%
	Semi-Annually	1	1.6%	1	1.6%	1	1.6%	1	1.6%
	Annually	12	19.7%	12	19.7%	12	19.7%	12	19.7%
		61	100%	61	100%	61	100%	61	100%



Department of Revenue

Agency Internal Control Officer:
Bobi Adams,
Deputy Director

Last review period:
December 20, 2021

Date of review:
June 30, 2022

Department of Revenue

Metric	Details	Quarter 4, FY 22		Quarter 2, FY 22		Quarter 4, FY21		Quarter 2, FY21	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	45	15.2%	45	15.2%	45	15.2%	45	15.2%
	Technology	24	8.1%	24	8.1%	24	8.1%	24	8.1%
	Operational	85	28.7%	85	28.7%	85	28.7%	85	28.7%
	Compliance	76	25.7%	76	25.7%	76	25.7%	76	25.7%
	Financial	66	22.3%	66	22.3%	66	22.3%	66	22.3%
		296	100%	296	100%	296	100%	296	100%
Risk by Priority	Low	71	24.0%	71	24.0%	71	24.0%	71	24.0%
	Medium	119	40.2%	119	40.2%	119	40.2%	119	40.2%
	High	50	16.9%	50	16.9%	50	16.9%	50	16.9%
	Critical	56	18.9%	56	18.9%	56	18.9%	56	18.9%
		296	100%	296	100%	296	100%	296	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	1	2%	4	8%	0	0%	1	2%
	Critical	1	1.8%	1	1.8%	1	1.8%	2	3.6%
		2	1.9%	5	4.7%	1	0.9%	3	2.8%
Past Due Remediation Actions		0	0	0	0	0	0	0	
Risks with Priority Changes		0	0	0	0	0	0	0	
New Control Issues by Risk Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	1	20.0%	0	0.0%	0	0.0%
	Technology	1	50.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	0	0.0%	1	20.0%	0	0.0%	1	33.3%
	Compliance	1	50.0%	2	40.0%	0	0.0%	2	66.7%
	Financial	0	0.0%	1	20.0%	1	100.0%	0	0.0%
Total Open Control Issues		1	0	0	0	0	0	0	
Control Issues by Division	DOR Administration	0	0.0%	2	40.0%	1	100.0%	1	33.3%
	DOR Audit	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOR Business Tax	0	0.0%	1	20.0%	0	0.0%	0	0.0%
	DOR Gaming	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOR Legal	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOR Lottery	0	0.0%	0	0.0%	0	0.0%	1	33.3%
	DOR Motor Vehicles	2	100.0%	0	0.0%	0	0.0%	1	33.3%
	DOR Property Taxes	0	0.0%	2	40.0%	0	0.0%	0	0.0%
	DOR Special Taxes	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		0	0.0%	0	0.0%	0	0.0%	0	0.0%
Controls with Independent Audit Issues		0	0	0	0	0	0	0	
Controls with Repeat Issues		0	0	0	0	0	0	0	
Preventive vs. Detective Controls		34.3% vs. 65.7%		34.3% vs. 65.7%		35% vs. 65%		35% vs. 65%	
Controls by Frequency	Ad-Hoc	65	38.5%	65	38.5%	56	35.0%	56	35.0%
	Daily	25	14.8%	25	14.8%	25	15.6%	25	15.6%
	Weekly	6	3.6%	6	3.6%	6	3.8%	6	3.8%
	Bi-Weekly	5	3.0%	5	3.0%	5	3.1%	5	3.1%
	Monthly	37	21.9%	37	21.9%	37	23.1%	37	23.1%
	Bi-Monthly	3	1.8%	3	1.8%	3	1.9%	3	1.9%
	Quarterly	6	3.6%	6	3.6%	6	3.8%	6	3.8%
	Semi-Annually	1	0.6%	1	0.6%	1	0.6%	1	0.6%
	Annually	21	12.4%	21	12.4%	21	13.1%	21	13.1%
		169	100%	169	100%	160	100%	160	100%



Department of Tribal Relations

Agency Internal Control Officer
Hallie Getz,
Finance Officer

Last review period:
December 20, 2021

Date of review:
June 30, 2022

Department of Tribal Relations

Metric	Details	Quarter 4, FY 22		Quarter 2, FY 22		Quarter 4, FY21		Quarter 2, FY21	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	21	15.3%	21	15.3%	21	15.3%	0	0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0%
	Operational	95	69.3%	95	69.3%	95	69.3%	0	0%
	Compliance	3	2.2%	3	2.2%	3	2.2%	0	0%
	Financial	18	13.1%	18	13.1%	18	13.1%	0	0%
		137	100%	137	100%	137	100%	0	0%
Risk by Priority	Low	34	24.8%	34	24.8%	34	24.8%	0	0%
	Medium	89	65.0%	89	65.0%	89	65.0%	0	0%
	High	13	9.5%	13	9.5%	13	9.5%	0	0%
	Critical	1	0.7%	1	0.7%	1	0.7%	0	0%
		137	100%	137	100%	137	100%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	2	15.4%	1	7.7%	2	15.4%	0	0%
	Critical	0	0%	0	0%	1	100%	0	0%
		2	14.3%	1	7.1%	3	21.4%	0	0%
Past Due Remediation Actions		0	0	0	0	0	0	0	
Risks with Priority Changes		0	0	0	0	0	0	0	
New Control Issues by Risk Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0%
	Operational	2	100.0%	1	100.0%	3	100.0%	0	0%
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0%
	Financial	0	0.0%	0	0.0%	0	0.0%	0	0%
Total Open Control Issues		1	0	0	0	0	0		
Control Issues by Division	TRIB Tribal Relations	2	100.0%	1	100.0%	3	100.0%	0	0%
Controls with Independent Audit Issues		0	0	0	0	0	0		
Controls with Repeat Issues		0	0	0	0	0	0		
Preventive vs. Detective Controls		42.9% vs. 57.1%		42.9% vs. 57.1%		42.9% vs. 57.1%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	4	28.6%	4	28.6%	4	28.6%	0	0%
	Daily	0	0.0%	0	0.0%	0	0.0%	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	3	21.4%	3	21.4%	3	21.4%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Quarterly	1	7.1%	1	7.1%	1	7.1%	0	0%
	Semi-Annually	3	21.4%	3	21.4%	3	21.4%	0	0%
	Annually	3	21.4%	3	21.4%	3	21.4%	0	0%
		14	100%	14	100%	14	100%	0	0%



Department of Tourism

Agency Internal Control Officer
Hallie Getz,
Finance Officer

Last review period:
December 20, 2021

Date of review:
June 30, 2022

Department of Tourism

Metric	Details	Quarter 4, FY 22		Quarter 2, FY 22		Quarter 4, FY21		Quarter 2, FY21	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	16	15.7%	16	15.7%	16	15.7%	0	0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0%
	Operational	76	74.5%	76	74.5%	76	74.5%	0	0%
	Compliance	4	3.9%	4	3.9%	4	3.9%	0	0%
	Financial	6	5.9%	6	5.9%	6	5.9%	0	0%
	Total		102	100%	102	100%	102	100%	0
Risk by Priority	Low	58	56.9%	58	56.9%	58	56.9%	0	0%
	Medium	34	33.3%	34	33.3%	34	33.3%	0	0%
	High	5	4.9%	5	4.9%	5	4.9%	0	0%
	Critical	5	4.9%	5	4.9%	5	4.9%	0	0%
	Total		102	100%	102	100%	102	100%	0
Control Owner Self-Assessments	Completed On-time	90%		100%		60%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	1	20%	1	20%	1	20%	0	0%
	Critical	0	0%	0	0%	0	0%	0	0%
	Total	1	10%	1	10%	1	10%	0	0%
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	0.0%	0	0%
	Technology	0	0%	0	0%	0	0.0%	0	0%
	Operational	0	0%	0	0%	1	100.0%	0	0%
	Compliance	0	0%	0	0%	0	0.0%	0	0%
	Financial	0	0%	0	0%	0	0.0%	0	0%
	Total		0	0%	0	0%	0	0.0%	0
Total Open Control Issues		1		1		1		0	
Control Issues by Division	TOUR Arts	1	100.0%	1	100.0%	1	100.0%	0	0%
	TOUR Tourism	0	0.0%	0	0.0%	0	0.0%	0	0%
Controls with Independent Audit Issues		0		0		0		0	
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		20% vs. 80%		20% vs. 80%		20% vs. 80%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	0	0.0%	0	0.0%	0	0.0%	0	0%
	Daily	2	20.0%	2	20.0%	2	20.0%	0	0%
	Weekly	1	10.0%	1	10.0%	1	10.0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Monthly	3	30.0%	3	30.0%	3	30.0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Quarterly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Semi-Annually	0	0.0%	0	0.0%	0	0.0%	0	0%
	Annually	4	40.0%	4	40.0%	4	40.0%	0	0%
	Total		10	100%	10	100%	10	100%	0



Department of Corrections

Agency Internal Control Officer
 Danna Humig,
 Assistant Finance Director

Last review period:
 December 20, 2021

Date of review:
 June 30, 2022

Department of Corrections

Metric	Details	Quarter 4, FY 22		Quarter 2, FY 22		Quarter 4, FY21		Quarter 2, FY21		
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Risk by Type	Public Perception	19	5.4%	19	5.4%	0	0%	0	0%	
	Technology	0	0.0%	0	0.0%	0	0%	0	0%	
	Operational	248	70.9%	248	70.9%	0	0%	0	0%	
	Compliance	42	12.0%	42	12.0%	0	0%	0	0%	
	Financial	41	11.7%	41	11.7%	0	0%	0	0%	
	Total		350	100%	350	100%	0	0%	0	0%
Risk by Priority	Low	140	40.0%	140	40.0%	0	0%	0	0%	
	Medium	190	54.3%	190	54.3%	0	0%	0	0%	
	High	19	5.4%	19	5.4%	0	0%	0	0%	
	Critical	1	0.3%	1	0.3%	0	0%	0	0%	
	Total		350	100%	350	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		0%		0%		
Critical / High Priority Risks with an Identified Control Issue	High	3	15.8%	3	15.8%	0	0%	0	0%	
	Critical	1	100%	0	0%	0	0%	0	0%	
	Total	4	20%	3	15%	0	0%	0	0%	
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%	0	0%	0	0%	
	Technology	0	0.0%	0	0.0%	0	0%	0	0%	
	Operational	4	100.0%	1	33.3%	0	0%	0	0%	
	Compliance	0	0.0%	0	0.0%	0	0%	0	0%	
	Financial	0	0.0%	2	66.7%	0	0%	0	0%	
	Total		0		0		0		0	
Control Issues by Division	DOC Administration	0	0.0%	0	0.0%	0	0%	0	0%	
	DOC Classification & Programming	0	0.0%	0	0.0%	0	0%	0	0%	
	DOC Finance	0	0.0%	0	0.0%	0	0%	0	0%	
	DOC Grants	0	0.0%	0	0.0%	0	0%	0	0%	
	DOC Inmate Records	0	0.0%	0	0.0%	0	0%	0	0%	
	DOC Juvenile	0	0.0%	0	0.0%	0	0%	0	0%	
	DOC Parole	0	0.0%	0	0.0%	0	0%	0	0%	
	DOC Pheasantland Industries	0	0.0%	3	100.0%	0	0%	0	0%	
	DOC Security	4	100.0%	0	0.0%	0	0%	0	0%	
	Total		0		0		0		0	
Controls with Independent Audit Issues		0		0		0		0		
Controls with Repeat Issues		0		0		0		0		
Preventive vs. Detective Controls		60% vs. 40%		60% vs. 40%		0% vs. 0%		0% vs. 0%		
Controls by Frequency	Ad-Hoc	25	41.7%	25	41.7%	0	0%	0	0%	
	Daily	17	28.3%	17	28.3%	0	0%	0	0%	
	Weekly	1	1.7%	1	1.7%	0	0%	0	0%	
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%	
	Monthly	11	18.3%	11	18.3%	0	0%	0	0%	
	Bi-Monthly	0	0.0%	0	0.0%	0	0%	0	0%	
	Quarterly	0	0.0%	0	0.0%	0	0%	0	0%	
	Semi-Annually	1	1.7%	1	1.7%	0	0%	0	0%	
	Annually	5	8.3%	5	8.3%	0	0%	0	0%	
	Total		60	100%	60	100%	0	0%	0	0%

**Agency
Internal
Control
Officer**
Justin Nagel,
Deputy
Commissioner

**Last review
period:**
N/A

**Date of
review:**
June 30, 2022

School and Public Lands

Metric	Details	Quarter 4, FY 22		Quarter 2, FY 22		Quarter 4, FY21		Quarter 2, FY21	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	3	3.8%	0	0%	0	0%	0	0%
	Technology	0	0.0%	0	0%	0	0%	0	0%
	Operational	54	69.2%	0	0%	0	0%	0	0%
	Compliance	13	16.7%	0	0%	0	0%	0	0%
	Financial	8	10.3%	0	0%	0	0%	0	0%
		78	100%	0	0%	0	0%	0	0%
Risk by Priority	Low	35	44.9%	0	0%	0	0%	0	0%
	Medium	40	51.3%	0	0%	0	0%	0	0%
	High	2	2.6%	0	0%	0	0%	0	0%
	Critical	1	1.3%	0	0%	0	0%	0	0%
		78	100%	0	0%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		0%		0%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	0	0%	0	0%	0	0%	0	0%
	Critical	0	0%	0	0%	0	0%	0	0%
		0	0%	0	0%	0	0%	0	0%
Past Due Remediation Actions		0	0	0	0	0	0	0	
Risks with Priority Changes		0	0	0	0	0	0	0	
New Control Issues by Risk Type	Public Perception	0	0%	0	0%	0	0%	0	0%
	Technology	0	0%	0	0%	0	0%	0	0%
	Operational	0	0%	0	0%	0	0%	0	0%
	Compliance	0	0%	0	0%	0	0%	0	0%
	Financial	0	0%	0	0%	0	0%	0	0%
		0	0%	0	0%	0	0%	0	0%
Total Open Control Issues		0	0	0	0	0	0	0	
Control Issues by Division	SPL Finance	0	0%	0	0%	0	0%	0	0%
	SPL Land Management	0	0%	0	0%	0	0%	0	0%
	SPL Oil, Gas & GIS	0	0%	0	0%	0	0%	0	0%
Controls with Independent Audit Issues		0	0	0	0	0	0	0	
Controls with Repeat Issues		0	0	0	0	0	0	0	
Preventive vs. Detective Controls		25% vs. 75%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	3	75.0%	0	0%	0	0%	0	0%
	Daily	0	0.0%	0	0%	0	0%	0	0%
	Weekly	0	0.0%	0	0%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0%	0	0%	0	0%
	Monthly	0	0.0%	0	0%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0%	0	0%	0	0%
	Quarterly	0	0.0%	0	0%	0	0%	0	0%
	Semi-Annually	0	0.0%	0	0%	0	0%	0	0%
	Annually	1	25.0%	0	0%	0	0%	0	0%
		4	100%	0	0%	0	0%	0	0%



Office of the State Auditor

Office of the State Auditor

Agency Internal Control Officer
Rich Sattgast,
State Auditor

Last review period:
N/A

Date of review:
June 30, 2022

Metric	Details	Quarter 4, FY 22		Quarter 2, FY 22		Quarter 4, FY21		Quarter 2, FY21		
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Risk by Type	Public Perception	0	0.0%	0	0%	0	0%	0	0%	
	Technology	9	14.5%	0	0%	0	0%	0	0%	
	Operational	37	59.7%	0	0%	0	0%	0	0%	
	Compliance	15	24.2%	0	0%	0	0%	0	0%	
	Financial	1	1.6%	0	0%	0	0%	0	0%	
	62	100%	0	0%	0	0%	0	0%	0	0%
Risk by Priority	Low	13	21.0%	0	0%	0	0%	0	0%	
	Medium	36	58.1%	0	0%	0	0%	0	0%	
	High	2	3.2%	0	0%	0	0%	0	0%	
	Critical	11	17.7%	0	0%	0	0%	0	0%	
	62	100%	0	0%	0	0%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		0%		0%		0%		
Critical / High Priority Risks with an Identified Control Issue	High	0	0%	0	0%	0	0%	0	0%	
	Critical	3	27.3%	0	0%	0	0%	0	0%	
		3	23.1%	0	0%	0	0%	0	0%	
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	0%	0	0%	
	Technology	0	0.0%	0	0%	0	0%	0	0%	
	Operational	4	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%	
	0	0.0%	0	0%	0	0%	0	0%	0	0%
Total Open Control Issues		0		0		0		0		
Control Issues by Division	OSA Accounting	0	0.0%	0	0%	0	0%	0	0%	
	OSA Auditing	0	0.0%	0	0%	0	0%	0	0%	
	OSA Payroll	1	100.0%	0	0%	0	0%	0	0%	
Controls with Independent Audit Issues		0		0		0		0		
Controls with Repeat Issues		0		0		0		0		
Preventive vs. Detective Controls		91.7% vs. 8.3%		0% vs. 0%		0% vs. 0%		0% vs. 0%		
Controls by Frequency	Ad-Hoc	9	75.0%	0	0%	0	0%	0	0%	
	Daily	1	8.3%	0	0%	0	0%	0	0%	
	Weekly	0	0.0%	0	0%	0	0%	0	0%	
	Bi-Weekly	1	8.3%	0	0%	0	0%	0	0%	
	Monthly	0	0.0%	0	0%	0	0%	0	0%	
	Bi-Monthly	0	0.0%	0	0%	0	0%	0	0%	
	Quarterly	1	8.3%	0	0%	0	0%	0	0%	
	Semi-Annually	0	0.0%	0	0%	0	0%	0	0%	
	Annually	0	0.0%	0	0%	0	0%	0	0%	
	12	100%	0	0%	0	0%	0	0%	0	0%

Framework Project Update

