

JUNE 29, 2026

INTERNAL CONTROL QUARTERLY REPORT

PREPARED FOR THE STATE BOARD OF
INTERNAL CONTROL



PREPARED BY

Allysen Kerr | Director of
Internal Controls



Executive Summary

Introduction

The State of South Dakota Internal Control Framework has been successfully implemented across twenty-eight state agencies, including the Bureau of Finance & 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, Department of Public Safety, Department of Social Services, Department of Health, Office of the State Treasurer, Department of Education, Department of Human Services, Department of Labor, Board of Regents, Department of Veterans Affairs, Public Utilities Commission, Bureau of Information and Technology, Unified Judicial System, Department of Agriculture & Natural Resources, South Dakota Retirement System, Department of Transportation, Bureau of Human Resources & Administration, Governor's Office of Economic Development, Office of the Attorney General, and the Governor's Office. These agencies have documented their objectives, risks, and controls, which are reviewed and updated periodically to reflect changes in operations, regulations, and organizational priorities.

Our Intent

The Statewide Internal Control Framework enables both the State and its agencies to establish and maintain a flexible, effective system of internal control that promotes accountability and supports the achievement of organizational objectives. The Framework provides a comprehensive set of standards and guidance for designing, implementing, evaluating, and reporting on internal controls across state government. By fostering a culture of continuous improvement, the Framework helps ensure that control activities remain effective and responsive to evolving risks, operational needs, and regulatory requirements.

Strategy & Implementation

The Framework emphasizes the importance of monitoring, testing, and reporting control deficiencies as key first-line defense activities. This report summarizes the results and observations from the annual self-assessment process conducted by control owners across participating agencies and divisions.

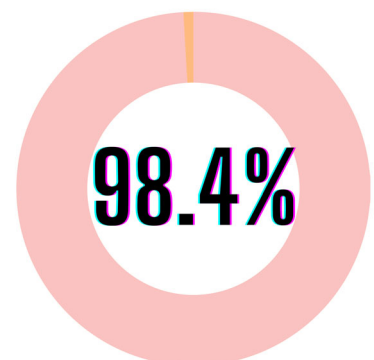
The following activities were completed as part of the self-assessment process:

- Control owners and Agency Internal Control Officers reviewed objectives, risks, and controls to ensure risk and control matrices accurately reflected current operations, priorities, and risk conditions.
- Control owners completed self-assessments and attestations for their assigned controls, evaluating control design and operating effectiveness and identifying opportunities for improvement.
- Where control deficiencies were identified, control owners documented remediation plans and corrective actions to address the underlying issues.
- Control owners participated in training sessions designed to support the consistent completion of attestations and reinforce internal control responsibilities.
- The Statewide Internal Control Team reviewed submitted information, provided guidance as needed, and monitored overall implementation to promote consistency and effectiveness across agencies.

This collaborative approach promotes accountability, transparency, and continuous improvement, helping to ensure that the State's system of internal control remains effective and responsive to evolving risks and operational challenges.

Control Attestation Summary

Overall, we had a 98.4% response rate on the control owner attestations this quarter.





STATEWIDE SUMMARY

Allysen Kerr | Director of Internal Controls

Last review period: March 25, 2026 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 3, FY 26		Quarter 2, FY 26		Quarter 1, FY 26		
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Risk by Type	Public Perception	1145	8.2%	964	7.6%	946	7.7%	715	7.5%	
	Technology	865	6.2%	790	6.2%	785	6.4%	590	6.2%	
	Operational	7403	52.7%	6680	52.8%	6499	53.0%	5123	53.8%	
	Compliance	2709	19.3%	2494	19.7%	2425	19.8%	1912	20.1%	
	Financial	1695	12.1%	1537	12.1%	1441	11.7%	1061	11.1%	
	Fraud	218	1.6%	188	1.5%	175	1.4%	125	1.3%	
		14,035	100%	12,653	100%	12,271	100%	9,526	100%	
Risk by Priority	Low	2569	18.3%	2273	18.0%	2213	18.0%	1769	18.6%	
	Medium	8703	62.0%	7894	62.4%	7672	62.5%	5879	61.7%	
	High	2245	16.0%	2022	16.0%	1931	15.7%	1519	15.9%	
	Critical	518	3.7%	464	3.7%	455	3.7%	359	3.8%	
		14,035	100%	12,653	100%	12,271	100%	9,526	100%	
Control Owner Self-Assessments	Completed On-time	98.4%		99.3%		99.5%		97.1%		
Past Due Remediation Actions		0		0		0		0		
High/Critical Risks with Control Issues		Number	Percent	Number	Percent	Number	Percent	Number	Percent	
	Public Perception	8	4.6%	2	5.7%	6	3.9%	4	8.5%	
	Technology	22	12.6%	2	5.7%	14	9.1%	6	12.8%	
	Operational	97	55.4%	23	65.7%	90	58.4%	28	59.6%	
	Compliance	35	20.0%	1	2.9%	24	15.6%	2	4.3%	
	Financial	11	6.3%	7	20.0%	16	10.4%	7	14.9%	
Fraud	2	1.1%	0	0.0%	4	2.6%	0	0.0%		
		175	100%	35	100%	154	100%	47	100%	
Total Open Control Issues		0		0		0		0		
Preventive vs. Detective Controls		74.2% vs. 25.8%		74.5% vs. 25.5%		74.6% vs. 25.4%		74.7% vs. 25.3%		
Controls by Frequency	Ad-Hoc	1883	49.8%	1673	50.1%	1623	50.4%	1296	49.7%	
	Daily	531	14.1%	459	13.8%	447	13.9%	366	14.0%	
	Weekly	127	3.4%	114	3.4%	111	3.4%	81	3.1%	
	Bi-Weekly	20	0.5%	18	0.5%	17	0.5%	17	0.7%	
	Monthly	338	8.9%	295	8.8%	284	8.8%	227	8.7%	
	Bi-Monthly	15	0.4%	14	0.4%	14	0.4%	10	0.4%	
	Quarterly	171	4.5%	131	3.9%	128	4.0%	90	3.4%	
	Semi-Annually	97	2.6%	86	2.6%	86	2.7%	76	2.9%	
	Annually	597	15.8%	548	16.4%	512	15.9%	447	17.1%	
			3,779	100%	3,338	100%	3,222	100%	2,610	100%
	Control Issues by Agency	Board of Regents	18	10.3%	0	0.0%	19	12.3%	0	0.0%
Bureau of HR & Admin		46	26.3%	0	0.0%	48	31.2%	0	0.0%	
Bureau of Information & Technology		43	24.6%	0	0.0%	32	20.8%	0	0.0%	
Department of Ag & Nat Resources		0	0.0%	0	0.0%	0	0.0%	2	4.3%	
Department of Corrections		34	19.4%	0	0.0%	35	22.7%	0	0.0%	
Department of Game, Fish & Parks		0	0.0%	10	28.6%	0	0.0%	18	38.3%	
Department of Health		0	0.0%	6	17.1%	0	0.0%	7	14.9%	
Department of Human Services		3	1.7%	0	0.0%	4	2.6%	0	0.0%	
Department of Labor and Regulation		0	0.0%	0	0.0%	0	0.0%	4	8.5%	
Department of Public Safety		0	0.0%	1	2.9%	0	0.0%	0	0.0%	
Department of Revenue		2	1.1%	0	0.0%	0	0.0%	0	0.0%	
Department of Social Services		0	0.0%	17	48.6%	0	0.0%	16	34.0%	
Department of Tourism		1	0.6%	0	0.0%	0	0.0%	0	0.0%	
Department of Transportation		23	13.1%	0	0.0%	10	6.5%	0	0.0%	
Gov's Office of Econ. Development		1	0.6%	0	0.0%	2	1.3%	0	0.0%	
Office of the Attorney General		3	1.7%	0	0.0%	4	2.6%	0	0.0%	
Office of the State Treasurer		1	0.6%	0	0.0%	0	0.0%	0	0.0%	
South Dakota Retirement System	0	0.0%	1	2.9%	0	0.0%	0	0.0%		
		175	100%	35	100%	154	100%	47	100%	



FINANCE & MANAGEMENT

Morgan Gruebele | Director of EMFO

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	5	1.3%	0	0.0%	0	0.0%	0	0.0%
	Technology	24	6.5%	8	5.8%	8	5.8%	8	5.8%
	Operational	201	54.2%	98	71.5%	98	71.5%	98	71.5%
	Compliance	48	12.9%	16	11.7%	16	11.7%	16	11.7%
	Financial	91	24.5%	15	10.9%	15	10.9%	15	10.9%
	Fraud	2	0.5%	0	0.0%	0	0.0%	0	0.0%
		371	100%	137	100%	137	100%	137	100%
Risk by Priority	Low	105	28.3%	41	29.9%	41	29.9%	41	29.9%
	Medium	199	53.6%	75	54.7%	75	54.7%	75	54.7%
	High	57	15.4%	21	15.3%	21	15.3%	21	15.3%
	Critical	10	2.7%	0	0.0%	0	0.0%	0	0.0%
		371	100%	137	100%	137	100%	137	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	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%
	Fraud	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	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 Ops	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%
		0	0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		68.4% vs. 31.6%		64% vs. 36%		64% vs. 36%		64% vs. 36%	
Controls by Frequency	Annual	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Ad-Hoc	50	52.6%	31	62.0%	31	62.0%	31	62.0%
	Daily	8	8.4%	6	12.0%	6	12.0%	6	12.0%
	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	9	9.5%	4	8.0%	4	8.0%	4	8.0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	9	9.5%	2	4.0%	2	4.0%	2	4.0%
	Semi-Annually	4	4.2%	1	2.0%	1	2.0%	1	2.0%
	Annually	15	15.8%	6	12.0%	6	12.0%	6	12.0%
		95	100%	50	100%	50	100%	50	100%



REVENUE

Morgan Deis | Internal Control Officer

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	30	9.9%	22	12.5%	22	14.6%	22	14.6%
	Technology	31	10.3%	11	6.3%	10	6.6%	10	6.6%
	Operational	100	33.1%	51	29.0%	36	23.8%	36	23.8%
	Compliance	85	28.1%	58	33.0%	51	33.8%	51	33.8%
	Financial	51	16.9%	32	18.2%	30	19.9%	30	19.9%
	Fraud	5	1.7%	2	1.1%	2	1.3%	2	1.3%
		302	100%	176	100%	151	100%	151	100%
Risk by Priority	Low	80	26.5%	58	33.0%	54	35.8%	54	35.8%
	Medium	156	51.7%	78	44.3%	63	41.7%	63	41.7%
	High	43	14.2%	21	11.9%	17	11.3%	17	11.3%
	Critical	23	7.6%	19	10.8%	17	11.3%	17	11.3%
		302	100%	176	100%	151	100%	151	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	0	0%	0	0.0%	0	0%
	Technology	0	0.0%	0	0%	0	0.0%	0	0%
	Operational	2	100.0%	0	0%	1	100.0%	0	0%
	Compliance	0	0.0%	0	0%	0	0.0%	0	0%
	Financial	0	0.0%	0	0%	0	0.0%	0	0%
	Fraud	0	0.0%	0	0%	0	0.0%	0	0%
	2	100%	0	0%	1	100%	0	0%	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOR Administration	0	0.0%	1	100.0%	0	0.0%	0	0%
	DOR Audit	0	0.0%	0	0.0%	0	0.0%	0	0%
	DOR Business Tax	0	0.0%	0	0.0%	1	100.0%	0	0%
	DOR Gaming	0	0.0%	0	0.0%	0	0.0%	0	0%
	DOR Legal	0	0.0%	0	0.0%	0	0.0%	0	0%
	DOR Lottery	2	100.0%	0	0.0%	0	0.0%	0	0%
	DOR Motor Vehicles	0	0.0%	0	0.0%	0	0.0%	0	0%
	DOR Property Taxes	0	0.0%	0	0.0%	0	0.0%	0	0%
	DOR Special Taxes	0	0.0%	0	0.0%	0	0.0%	0	0%
		2	100%	1	100%	1	100%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		51.5% vs. 48.5%		44.6% vs. 55.4%		36.5% vs. 63.5%		36.5% vs. 63.5%	
Controls by Frequency	Annual	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Ad-Hoc	73	44.8%	55	45.5%	35	36.5%	35	36.5%
	Daily	20	12.3%	12	9.9%	12	12.5%	12	12.5%
	Weekly	4	2.5%	3	2.5%	2	2.1%	2	2.1%
	Bi-Weekly	4	2.5%	4	3.3%	4	4.2%	4	4.2%
	Monthly	28	17.2%	23	19.0%	22	22.9%	22	22.9%
	Bi-Monthly	1	0.6%	1	0.8%	1	1.0%	1	1.0%
	Quarterly	3	1.8%	3	2.5%	2	2.1%	2	2.1%
	Semi-Annually	5	3.1%	3	2.5%	2	2.1%	2	2.1%
	Annually	25	15.3%	17	14.0%	16	16.7%	16	16.7%
		163	100%	121	100%	96	100%	96	100%



South Dakota Department of
TRIBAL RELATIONS

TRIBAL RELATIONS

Hallie Willey | Finance Officer

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	17	13.7%	17	13.7%	16	13.6%	16	13.6%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	67	54.0%	67	54.0%	63	53.4%	63	53.4%
	Compliance	7	5.6%	7	5.6%	6	5.1%	6	5.1%
	Financial	33	26.6%	33	26.6%	33	28.0%	33	28.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		124	100%	124	100%	118	100%	118	100%
Risk by Priority	Low	46	37.1%	46	37.1%	45	38.1%	45	38.1%
	Medium	74	59.7%	74	59.7%	70	59.3%	70	59.3%
	High	4	3.2%	4	3.2%	3	2.5%	3	2.5%
	Critical	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		124	100%	124	100%	118	100%	118	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	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%
	Fraud	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	TRIB Tribal Relations	0	0%	0	0%	0	0%	1	100.0%
		0	0%	0	0%	0	0%	1	100%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		50% vs. 50%		50% vs. 50%		53.8% vs. 46.2%		53.8% vs. 46.2%	
Controls by Frequency	Annual	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Ad-Hoc	7	50.0%	7	50.0%	7	53.8%	7	53.8%
	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	1	7.1%	1	7.1%	1	7.7%	1	7.7%
	Annually	6	42.9%	6	42.9%	5	38.5%	5	38.5%
		14	100%	14	100%	13	100%	13	100%



TOURISM INDUSTRY

TOURISM

Hallie Willey | Finance Officer

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	16	15.7%	16	15.7%	16	15.7%	16	15.7%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	76	74.5%	76	74.5%	76	74.5%	76	74.5%
	Compliance	4	3.9%	4	3.9%	4	3.9%	4	3.9%
	Financial	6	5.9%	6	5.9%	6	5.9%	6	5.9%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		102	100%	102	100%	102	100%	102	100%
Risk by Priority	Low	58	56.9%	58	56.9%	58	56.9%	58	56.9%
	Medium	34	33.3%	34	33.3%	34	33.3%	34	33.3%
	High	5	4.9%	5	4.9%	5	4.9%	5	4.9%
	Critical	5	4.9%	5	4.9%	5	4.9%	5	4.9%
		102	100%	102	100%	102	100%	102	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	0	0%	0	0.0%	0	0%
	Technology	0	0.0%	0	0%	0	0.0%	0	0%
	Operational	1	100.0%	0	0%	1	100.0%	0	0%
	Compliance	0	0.0%	0	0%	0	0.0%	0	0%
	Financial	0	0.0%	0	0%	0	0.0%	0	0%
	Fraud	0	0.0%	0	0%	0	0.0%	0	0%
	1	100%	0	0%	1	100%	0	0%	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	TOUR Arts	0	0.0%	0	0%	1	100.0%	0	0%
	TOUR Tourism	1	100.0%	0	0%	0	0.0%	0	0%
		1	100%	0	0%	1	100%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		20% vs. 80%		20% vs. 80%		20% vs. 80%		20% vs. 80%	
Controls by Frequency	Annual	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Ad-Hoc	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Daily	2	20.0%	2	20.0%	2	20.0%	2	20.0%
	Weekly	1	10.0%	1	10.0%	1	10.0%	1	10.0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	3	30.0%	3	30.0%	3	30.0%	3	30.0%
	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	4	40.0%	4	40.0%	4	40.0%	4	40.0%
		10	100%	10	100%	10	100%	10	100%



CORRECTIONS

Emily Trujillo | Associate Director of Budget & Business Ops

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	25	4.9%	25	4.9%	7	4.6%	7	4.6%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	328	63.9%	328	63.9%	132	86.8%	132	86.8%
	Compliance	45	8.8%	45	8.8%	10	6.6%	10	6.6%
	Financial	110	21.4%	110	21.4%	3	2.0%	3	2.0%
	Fraud	5	1.0%	5	1.0%	0	0.0%	0	0.0%
		513	100%	513	100%	152	100%	152	100%
Risk by Priority	Low	170	33.1%	170	33.1%	77	50.7%	77	50.7%
	Medium	234	45.6%	234	45.6%	61	40.1%	61	40.1%
	High	66	12.9%	66	12.9%	9	5.9%	9	5.9%
	Critical	43	8.4%	43	8.4%	5	3.3%	5	3.3%
		513	100%	513	100%	152	100%	152	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	Public Perception	2	5.9%	1	2.9%	0	0.0%	0	0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0%
	Operational	27	79.4%	26	74.3%	1	100.0%	0	0%
	Compliance	5	14.7%	6	17.1%	0	0.0%	0	0%
	Financial	0	0.0%	2	5.7%	0	0.0%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0%
		34	100%	35	100%	1	100%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOC Administration	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC Classification & Programming	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC Clinical	30	88.2%	29	82.9%	0	0.0%	0	0.0%
	DOC Finance	0	0.0%	2	5.7%	0	0.0%	0	0.0%
	DOC Inmate Records	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC Juvenile	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC Parole	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC Pheasantland Industries	0	0.0%	0	0.0%	2	28.6%	1	50.0%
	DOC Security	4	11.8%	4	11.4%	5	71.4%	1	50.0%
		34	100%	35	100%	7	100%	2	100%
Controls with Repeat Issues		27		1		0		0	
Preventive vs. Detective Controls		44.5% vs. 55.5%		44.5% vs. 55.5%		23.5% vs. 76.5%		23.5% vs. 76.5%	
Controls by Frequency	Ad-Hoc	36	32.7%	36	32.7%	8	47.1%	8	47.1%
	Daily	27	24.5%	27	24.5%	6	35.3%	6	35.3%
	Weekly	7	6.4%	7	6.4%	0	0.0%	0	0.0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	18	16.4%	18	16.4%	2	11.8%	2	11.8%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	13	11.8%	13	11.8%	0	0.0%	0	0.0%
	Semi-Annually	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Annually	9	8.2%	9	8.2%	1	5.9%	1	5.9%
		110	100%	110	100%	17	100%	17	100%

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	3	2.9%	3	3.8%	3	3.8%	3	3.8%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	68	64.8%	54	69.2%	54	69.2%	54	69.2%
	Compliance	13	12.4%	13	16.7%	13	16.7%	13	16.7%
	Financial	20	19.0%	8	10.3%	8	10.3%	8	10.3%
	Fraud	1	1.0%	0	0.0%	0	0.0%	0	0.0%
		105	100%	78	100%	78	100%	78	100%
Risk by Priority	Low	46	43.8%	35	44.9%	35	44.9%	35	44.9%
	Medium	55	52.4%	40	51.3%	40	51.3%	40	51.3%
	High	3	2.9%	2	2.6%	2	2.6%	2	2.6%
	Critical	1	1.0%	1	1.3%	1	1.3%	1	1.3%
		105	100%	78	100%	78	100%	78	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	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%
	Fraud	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	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%
		0	0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		40% vs. 60%		25% vs. 75%		25% vs. 75%		25% vs. 75%	
Controls by Frequency	Ad-Hoc	1	20.0%	0	0.0%	0	0.0%	0	0.0%
	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	4	80.0%	4	100.0%	4	100.0%	4	100.0%
	Annually	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		5	100%	4	100%	4	100%	4	100%



STATE AUDITOR

Rich Sattgast | State Auditor & SBIC Board Member

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	2	1.7%	0	0.0%	0	0.0%	0	0.0%
	Technology	7	5.9%	6	10.3%	6	10.3%	6	10.3%
	Operational	67	56.8%	34	58.6%	34	58.6%	34	58.6%
	Compliance	33	28.0%	15	25.9%	15	25.9%	15	25.9%
	Financial	4	3.4%	2	3.4%	2	3.4%	2	3.4%
	Fraud	5	4.2%	1	1.7%	1	1.7%	1	1.7%
		118	100%	58	100%	58	100%	58	100%
Risk by Priority	Low	20	16.9%	11	19.0%	11	19.0%	11	19.0%
	Medium	62	52.5%	24	41.4%	24	41.4%	24	41.4%
	High	22	18.6%	11	19.0%	11	19.0%	11	19.0%
	Critical	14	11.9%	12	20.7%	12	20.7%	12	20.7%
		118	100%	58	100%	58	100%	58	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	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%
	Fraud	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%
	OSA Auditing	0	0%	0	0%	0	0%	0	0%
	OSA Payroll	0	0%	0	0%	0	0%	0	0%
		0	0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		87% vs. 13%		93.3% vs. 6.7%		90.9% vs. 9.1%		90.9% vs. 9.1%	
Controls by Frequency	Ad-Hoc	30	55.6%	12	80.0%	9	81.8%	9	81.8%
	Daily	14	25.9%	1	6.7%	1	9.1%	1	9.1%
	Weekly	3	5.6%	0	0.0%	0	0.0%	0	0.0%
	Bi-Weekly	3	5.6%	1	6.7%	1	9.1%	1	9.1%
	Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Bi-Monthly	1	1.9%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	1	1.9%	0	0.0%	0	0.0%	0	0.0%
	Semi-Annually	1	1.9%	0	0.0%	0	0.0%	0	0.0%
	Annually	1	1.9%	1	6.7%	0	0.0%	0	0.0%
		54	100%	15	100%	11	100%	11	100%

STATE TREASURER

Melissa Hull | State Treasurer Staff

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	4	3.7%	4	6.3%	4	6.3%	4	6.3%
	Technology	9	8.4%	4	6.3%	4	6.3%	4	6.3%
	Operational	60	56.1%	35	54.7%	35	54.7%	35	54.7%
	Compliance	22	20.6%	13	20.3%	13	20.3%	13	20.3%
	Financial	11	10.3%	8	12.5%	8	12.5%	8	12.5%
	Fraud	1	0.9%	0	0.0%	0	0.0%	0	0.0%
		107	100%	64	100%	64	100%	64	100%
Risk by Priority	Low	33	30.8%	22	34.4%	22	34.4%	22	34.4%
	Medium	58	54.2%	31	48.4%	31	48.4%	31	48.4%
	High	15	14.0%	11	17.2%	11	17.2%	11	17.2%
	Critical	1	0.9%	0	0.0%	0	0.0%	0	0.0%
		107	100%	64	100%	64	100%	64	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	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	1	100.0%	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	OST Treasury Management	1	100.0%	0	0%	0	0%	0	0%
	OST Unclaimed Property	0	0.0%	0	0%	0	0%	0	0%
		1	100%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		50.9% vs. 49.1%		38.1% vs. 61.9%		38.1% vs. 61.9%		38.1% vs. 61.9%	
Controls by Frequency	Ad-Hoc	44	77.2%	33	78.6%	33	78.6%	33	78.6%
	Daily	7	12.3%	4	9.5%	4	9.5%	4	9.5%
	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	4	7.0%	3	7.1%	3	7.1%	3	7.1%
	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	1	1.8%	1	2.4%	1	2.4%	1	2.4%
	Annually	1	1.8%	1	2.4%	1	2.4%	1	2.4%
		57	100%	42	100%	42	100%	42	100%



HUMAN SERVICES

Michael Helgerson | Internal Control Officer

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	24	5.6%	24	6.2%	24	6.2%	23	6.2%
	Technology	9	2.1%	8	2.1%	8	2.1%	8	2.1%
	Operational	230	53.7%	206	53.4%	206	53.4%	201	53.9%
	Compliance	121	28.3%	109	28.2%	109	28.2%	102	27.3%
	Financial	39	9.1%	35	9.1%	35	9.1%	35	9.4%
	Fraud	5	1.2%	4	1.0%	4	1.0%	4	1.1%
		428	100%	386	100%	386	100%	373	100%
Risk by Priority	Low	58	13.6%	58	15.0%	58	15.0%	54	14.5%
	Medium	285	66.6%	254	65.8%	254	65.8%	245	65.7%
	High	73	17.1%	63	16.3%	63	16.3%	63	16.9%
	Critical	12	2.8%	11	2.8%	11	2.8%	11	2.9%
		428	100%	386	100%	386	100%	373	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	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	0	0.0%	2	50.0%	2	40.0%	1	33.3%
	Compliance	3	100.0%	1	25.0%	3	60.0%	2	66.7%
	Financial	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Fraud	0	0.0%	1	25.0%	0	0.0%	0	0.0%
		3	100%	4	100%	5	100%	3	100%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DHS Blind & Visually Impaired	0	0.0%	0	0.0%	1	20.0%	0	0.0%
	DHS Developmental Center	3	100.0%	1	25.0%	2	40.0%	3	100.0%
	DHS Developmental Disabilities	0	0.0%	2	50.0%	1	20.0%	0	0.0%
	DHS Finance, Budget & Admin	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DHS Guardianship & Legal	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DHS Long Term Services & Supports	0	0.0%	0	0.0%	1	20.0%	0	0.0%
	DHS Rehabilitation Services	0	0.0%	1	25.0%	0	0.0%	0	0.0%
		3	100%	4	100%	5	100%	3	100%
Controls with Repeat Issues		1		1		0		0	
Preventive vs. Detective Controls		78.8% vs. 21.2%		76.9% vs. 23.1%		76.9% vs. 23.1%		76.9% vs. 23.1%	
Controls by Frequency	Ad-Hoc	56	56.6%	46	59.0%	46	59.0%	46	59.0%
	Daily	2	2.0%	2	2.6%	2	2.6%	2	2.6%
	Weekly	3	3.0%	2	2.6%	2	2.6%	2	2.6%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	13	13.1%	9	11.5%	9	11.5%	9	11.5%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	8	8.1%	3	3.8%	3	3.8%	3	3.8%
	Semi-Annually	2	2.0%	2	2.6%	2	2.6%	2	2.6%
	Annually	15	15.2%	14	17.9%	14	17.9%	14	17.9%
		99	100%	78	100%	78	100%	78	100%

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	283	6.9%	283	6.9%	283	6.9%	283	6.9%
	Technology	291	7.1%	291	7.1%	291	7.1%	291	7.1%
	Operational	2165	53.0%	2165	53.0%	2165	53.0%	2165	53.0%
	Compliance	852	20.8%	852	20.8%	852	20.8%	852	20.8%
	Financial	428	10.5%	428	10.5%	428	10.5%	428	10.5%
	Fraud	69	1.7%	69	1.7%	69	1.7%	69	1.7%
		4,088	100%	4,088	100%	4,088	100%	4,088	100%
Risk by Priority	Low	474	11.6%	474	11.6%	474	11.6%	474	11.6%
	Medium	2648	64.8%	2648	64.8%	2648	64.8%	2648	64.8%
	High	803	19.6%	803	19.6%	803	19.6%	803	19.6%
	Critical	163	4.0%	163	4.0%	163	4.0%	163	4.0%
		4,088	100%	4,088	100%	4,088	100%	4,088	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	3	16.7%	0	0.0%	0	0.0%	1	3.8%
	Technology	5	27.8%	4	21.1%	2	15.4%	5	19.2%
	Operational	6	33.3%	8	42.1%	5	38.5%	13	50.0%
	Compliance	4	22.2%	5	26.3%	6	46.2%	7	26.9%
	Financial	0	0.0%	1	5.3%	0	0.0%	0	0.0%
	Fraud	0	0.0%	1	5.3%	0	0.0%	0	0.0%
	18	100%	19	100%	13	100%	26	100%	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	BHSU Academic Affairs	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	BHSU Athletics	0	0.0%	2	11.1%	0	0.0%	0	0.0%
	BHSU Facilities	0	0.0%	0	0.0%	2	15.4%	0	0.0%
	BHSU Finance, HR & Marketing	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	BHSU Foundation	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	BHSU IT	1	5.9%	0	0.0%	1	7.7%	2	7.7%
	BHSU Research	0	0.0%	2	11.1%	0	0.0%	0	0.0%
	BHSU Student Affairs	1	5.9%	0	0.0%	0	0.0%	0	0.0%
	BOR Academic & Student Affairs	0	0.0%	0	0.0%	0	0.0%	1	3.8%
	BOR Executive Director	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	BOR Finance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	BOR General Counsel	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	BOR HR & Central Payroll	0	0.0%	1	5.6%	0	0.0%	0	0.0%
	BOR Info & Gov't Relations	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	BOR RIS	1	5.9%	2	11.1%	1	7.7%	1	3.8%
	DSU Academic Affairs	0	0.0%	0	0.0%	1	7.7%	0	0.0%
	DSU Athletics	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DSU Facilities	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DSU Finance, HR & Marketing	2	11.8%	0	0.0%	0	0.0%	1	3.8%
	DSU Foundation	0	0.0%	1	5.6%	0	0.0%	0	0.0%
	DSU IT	2	11.8%	2	11.1%	0	0.0%	1	3.8%
	DSU Research	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DSU Student Affairs	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	NSU Academic Affairs	0	0.0%	0	0.0%	1	7.7%	1	3.8%
	NSU Athletics	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	NSU Facilities	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	NSU Finance, HR & Marketing	2	11.8%	0	0.0%	0	0.0%	0	0.0%
	NSU Foundation	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	NSU IT	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	NSU Research	1	5.9%	0	0.0%	0	0.0%	1	3.8%
	NSU Student Affairs	0	0.0%	0	0.0%	0	0.0%	1	3.8%
	SDBVI	1	5.9%	1	5.6%	1	7.7%	3	11.5%
	SDSD	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	SDSMT Academic Affairs	0	0.0%	0	0.0%	0	0.0%	1	3.8%
	SDSMT Athletics	0	0.0%	1	5.6%	0	0.0%	1	3.8%
	SDSMT Facilities	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	SDSMT Finance, HR & Marketing	0	0.0%	0	0.0%	1	7.7%	1	3.8%
	SDSMT Foundation	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	SDSMT IT	2	11.8%	4	22.2%	1	7.7%	3	11.5%
	SDSMT Research	0	0.0%	0	0.0%	1	7.7%	1	3.8%
	SDSMT Student Affairs	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	SDSU Academic Affairs	0	0.0%	0	0.0%	0	0.0%	1	3.8%
	SDSU Athletics	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	SDSU Facilities	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	SDSU Finance, HR & Marketing	0	0.0%	1	5.6%	0	0.0%	0	0.0%
	SDSU Foundation	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	SDSU IT	3	17.6%	0	0.0%	0	0.0%	1	3.8%
	SDSU Research	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	SDSU Student Affairs	0	0.0%	0	0.0%	0	0.0%	1	3.8%
	USD Academic Affairs	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	USD Athletics	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	USD Facilities	1	5.9%	1	5.6%	0	0.0%	1	3.8%
USD Finance, HR & Marketing	0	0.0%	0	0.0%	1	7.7%	2	7.7%	
USD Foundation	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
USD IT	0	0.0%	0	0.0%	2	15.4%	1	3.8%	
USD Research	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
USD Student Affairs	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	17	100%	18	100%	13	100%	26	100%	
Controls with Repeat Issues		5		0		4		8	
Preventive vs. Detective Controls		83.3% vs. 16.7%		83.3% vs. 16.7%		83.3% vs. 16.7%		83.3% vs. 16.7%	
Controls by Frequency	Ad-Hoc	572	46.7%	572	46.7%	572	46.7%	572	46.7%
	Daily	221	18.1%	221	18.1%	221	18.1%	221	18.1%
	Weekly	43	3.5%	43	3.5%	43	3.5%	43	3.5%
	Bi-Weekly	10	0.8%	10	0.8%	10	0.8%	10	0.8%
	Monthly	92	7.5%	92	7.5%	92	7.5%	92	7.5%
	Bi-Monthly	6	0.5%	6	0.5%	6	0.5%	6	0.5%
	Quarterly	31	2.5%	31	2.5%	31	2.5%	31	2.5%
	Semi-Annually	38	3.1%	38	3.1%	38	3.1%	38	3.1%
	Annually	211	17.2%	211	17.2%	211	17.2%	211	17.2%
		1,224	100%	1,224	100%	1,224	100%	1,224	100%



INFORMATION & TECHNOLOGY

Morgan Gruebele | Director of EMFO

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	22	4.3%	21	4.6%	21	4.6%	0	0%
	Technology	77	15.0%	68	14.8%	68	14.8%	0	0%
	Operational	259	50.5%	222	48.4%	222	48.4%	0	0%
	Compliance	82	16.0%	81	17.6%	81	17.6%	0	0%
	Financial	66	12.9%	60	13.1%	60	13.1%	0	0%
	Fraud	7	1.4%	7	1.5%	7	1.5%	0	0%
		513	100%	459	100%	459	100%	0	0%
Risk by Priority	Low	67	13.1%	63	13.7%	63	13.7%	0	0%
	Medium	291	56.7%	262	57.1%	262	57.1%	0	0%
	High	102	19.9%	84	18.3%	84	18.3%	0	0%
	Critical	53	10.3%	50	10.9%	50	10.9%	0	0%
			513	100%	459	100%	459	100%	0
Control Owner Self-Assessments	Completed On-time	91.1%		95.2%		98.9%		0%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0%
	Technology	13	30.2%	6	18.8%	10	25.6%	0	0%
	Operational	18	41.9%	16	50.0%	22	56.4%	0	0%
	Compliance	7	16.3%	4	12.5%	5	12.8%	0	0%
	Financial	5	11.6%	6	18.8%	2	5.1%	0	0%
Fraud	0	0.0%	0	0.0%	0	0.0%	0	0%	
		43	100%	32	100%	39	100%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	BIT AAS	9	20.9%	5	13.9%	5	12.5%	0	0%
	BIT Admin, Finance, & Legal	8	18.6%	10	27.8%	12	30.0%	0	0%
	BIT EPI	17	39.5%	10	27.8%	11	27.5%	0	0%
	BIT SDPB	6	14.0%	6	16.7%	9	22.5%	0	0%
	BIT Security Operations Center	2	4.7%	1	2.8%	2	5.0%	0	0%
	BIT State Radio	1	2.3%	1	2.8%	0	0.0%	0	0%
	BIT TOC	0	0.0%	3	8.3%	1	2.5%	0	0%
			43	100%	36	100%	40	100%	0
Controls with Repeat Issues		19		19		0		0	
Preventive vs. Detective Controls		81.4% vs. 18.6%		80.9% vs. 19.1%		80.9% vs. 19.1%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	144	54.5%	140	54.5%	140	54.7%	0	0%
	Daily	27	10.2%	27	10.5%	27	10.5%	0	0%
	Weekly	12	4.5%	12	4.7%	11	4.3%	0	0%
	Bi-Weekly	1	0.4%	1	0.4%	1	0.4%	0	0%
	Monthly	13	4.9%	13	5.1%	13	5.1%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Quarterly	18	6.8%	18	7.0%	18	7.0%	0	0%
	Semi-Annually	7	2.7%	7	2.7%	7	2.7%	0	0%
	Annually	42	15.9%	39	15.2%	39	15.2%	0	0%
			264	100%	257	100%	256	100%	0



TRANSPORTATION

Sarah Wellner | Internal Control Officer

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	38	5.3%	38	5.3%	0	0%	0	0%
	Technology	74	10.3%	74	10.3%	0	0%	0	0%
	Operational	354	49.2%	350	49.0%	0	0%	0	0%
	Compliance	152	21.1%	152	21.3%	0	0%	0	0%
	Financial	91	12.7%	91	12.7%	0	0%	0	0%
	Fraud	10	1.4%	10	1.4%	0	0%	0	0%
		719	100%	715	100%	0	0%	0	0%
Risk by Priority	Low	77	10.7%	77	10.8%	0	0%	0	0%
	Medium	553	76.9%	553	77.3%	0	0%	0	0%
	High	85	11.8%	81	11.3%	0	0%	0	0%
	Critical	4	0.6%	4	0.6%	0	0%	0	0%
		719	100%	715	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		0%		0%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	1	10.0%	0	0%	0	0%
	Technology	0	0.0%	1	10.0%	0	0%	0	0%
	Operational	21	91.3%	8	80.0%	0	0%	0	0%
	Compliance	1	4.3%	0	0.0%	0	0%	0	0%
	Financial	1	4.3%	0	0.0%	0	0%	0	0%
Fraud	0	0.0%	0	0.0%	0	0%	0	0%	
		23	100%	10	100%	0	0%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOT Air, Rail, Transit & Aviation	0	0.0%	0	0.0%	0	0%	0	0%
	DOT Field Operations	17	73.9%	9	90.0%	0	0%	0	0%
	DOT Finance, Legal & Secretariat	3	13.0%	0	0.0%	0	0%	0	0%
	DOT OpSup,IntServ,Audit&CivRight	2	8.7%	1	10.0%	0	0%	0	0%
	DOT P&E Admin	0	0.0%	0	0.0%	0	0%	0	0%
	DOT P&E Bridge	1	4.3%	0	0.0%	0	0%	0	0%
	DOT P&E Inv Mgmt & Research	0	0.0%	0	0.0%	0	0%	0	0%
	DOT P&E Materials & Surfacing	0	0.0%	0	0.0%	0	0%	0	0%
	DOT P&E Project Development	0	0.0%	0	0.0%	0	0%	0	0%
	DOT P&E Right of Way	0	0.0%	0	0.0%	0	0%	0	0%
	DOT P&E Road Design	0	0.0%	0	0.0%	0	0%	0	0%
		23	100%	10	100%	0	0%	0	0%
Controls with Repeat Issues		2		0		0		0	
Preventive vs. Detective Controls		62.5% vs. 37.5%		74.1% vs. 25.9%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	118	61.5%	49	57.6%	0	0%	0	0%
	Daily	22	11.5%	15	17.6%	0	0%	0	0%
	Weekly	3	1.6%	3	3.5%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	14	7.3%	5	5.9%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0%	0	0%
	Quarterly	14	7.3%	3	3.5%	0	0%	0	0%
	Semi-Annually	1	0.5%	1	1.2%	0	0%	0	0%
	Annually	20	10.4%	9	10.6%	0	0%	0	0%
			192	100%	85	100%	0	0%	0

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	69	8.6%	69	8.6%	0	0%	0	0%
	Technology	64	8.0%	64	8.0%	0	0%	0	0%
	Operational	376	47.1%	376	47.1%	0	0%	0	0%
	Compliance	167	20.9%	167	20.9%	0	0%	0	0%
	Financial	100	12.5%	100	12.5%	0	0%	0	0%
	Fraud	22	2.8%	22	2.8%	0	0%	0	0%
		798	100%	798	100%	0	0%	0	0%
Risk by Priority	Low	156	19.5%	156	19.5%	0	0%	0	0%
	Medium	487	61.0%	487	61.0%	0	0%	0	0%
	High	127	15.9%	127	15.9%	0	0%	0	0%
	Critical	28	3.5%	28	3.5%	0	0%	0	0%
		798	100%	798	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	90.5%		100%		0%		0%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	Public Perception	3	6.5%	4	8.3%	0	0%	0	0%
	Technology	4	8.7%	3	6.3%	0	0%	0	0%
	Operational	18	39.1%	27	56.3%	0	0%	0	0%
	Compliance	14	30.4%	7	14.6%	0	0%	0	0%
	Financial	5	10.9%	6	12.5%	0	0%	0	0%
	Fraud	2	4.3%	1	2.1%	0	0%	0	0%
		46	100%	48	100%	0	0%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	BHRA Buildings & Grounds	0	0.0%	0	0.0%	0	0%	0	0%
	BHRA Central Duplicating	2	5.0%	4	9.1%	0	0%	0	0%
	BHRA Central Mail	0	0.0%	1	2.3%	0	0%	0	0%
	BHRA Commr, Admin, Finance&Legal	1	2.5%	0	0.0%	0	0%	0	0%
	BHRA Federal Surplus Property	0	0.0%	0	0.0%	0	0%	0	0%
	BHRA Governor's Residence	0	0.0%	1	2.3%	0	0%	0	0%
	BHRA Human Resources	2	5.0%	1	2.3%	0	0%	0	0%
	BHRA Leased Facilities Management	0	0.0%	10	22.7%	0	0%	0	0%
	BHRA Obligation Recovery Center	0	0.0%	0	0.0%	0	0%	0	0%
	BHRA Office of Hearing Examiners	0	0.0%	0	0.0%	0	0%	0	0%
	BHRA Procurement	0	0.0%	0	0.0%	0	0%	0	0%
	BHRA Property Management	0	0.0%	0	0.0%	0	0%	0	0%
	BHRA Records Management	2	5.0%	5	11.4%	0	0%	0	0%
	BHRA Risk Management	1	2.5%	1	2.3%	0	0%	0	0%
	BHRA State Engineer and M&R	17	42.5%	2	4.5%	0	0%	0	0%
	BHRA State Fleet	4	10.0%	5	11.4%	0	0%	0	0%
	BHRA Total Rewards Benefits	0	0.0%	0	0.0%	0	0%	0	0%
	BHRA Total Rewards Class,Comp&SS	10	25.0%	13	29.5%	0	0%	0	0%
	BHRA Total Rewards Emp. Health	1	2.5%	1	2.3%	0	0%	0	0%
	BHRA Total Rewards HRIS	0	0.0%	0	0.0%	0	0%	0	0%
		40	100%	44	100%	0	0%	0	0%
Controls with Repeat Issues		20		0		0		0	
Preventive vs. Detective Controls		79% vs. 21%		79% vs. 21%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	125	61.0%	125	61.0%	0	0%	0	0%
	Daily	18	8.8%	18	8.8%	0	0%	0	0%
	Weekly	5	2.4%	5	2.4%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	16	7.8%	16	7.8%	0	0%	0	0%
	Bi-Monthly	4	2.0%	4	2.0%	0	0%	0	0%
	Quarterly	12	5.9%	12	5.9%	0	0%	0	0%
	Semi-Annually	6	2.9%	6	2.9%	0	0%	0	0%
	Annually	19	9.3%	19	9.3%	0	0%	0	0%
			205	100%	205	100%	0	0%	0

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	53	17.4%	38	26.8%	0	0%	0	0%
	Technology	8	2.6%	4	2.8%	0	0%	0	0%
	Operational	167	54.8%	76	53.5%	0	0%	0	0%
	Compliance	51	16.7%	18	12.7%	0	0%	0	0%
	Financial	22	7.2%	5	3.5%	0	0%	0	0%
	Fraud	4	1.3%	1	0.7%	0	0%	0	0%
		305	100%	142	100%	0	0%	0	0%
Risk by Priority	Low	34	11.1%	17	12.0%	0	0%	0	0%
	Medium	219	71.8%	105	73.9%	0	0%	0	0%
	High	41	13.4%	17	12.0%	0	0%	0	0%
	Critical	11	3.6%	3	2.1%	0	0%	0	0%
		305	100%	142	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		0%		0%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	0	0.0%	0	0%	0	0%
	Technology	0	0.0%	0	0.0%	0	0%	0	0%
	Operational	1	100.0%	2	100.0%	0	0%	0	0%
	Compliance	0	0.0%	0	0.0%	0	0%	0	0%
	Financial	0	0.0%	0	0.0%	0	0%	0	0%
Fraud	0	0.0%	0	0.0%	0	0%	0	0%	
		1	100%	2	100%	0	0%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	GOED Admin	0	0.0%	0	0.0%	0	0%	0	0%
	GOED Business Analytics	0	0.0%	1	50.0%	0	0%	0	0%
	GOED Development	0	0.0%	0	0.0%	0	0%	0	0%
	GOED Finance	0	0.0%	1	50.0%	0	0%	0	0%
	GOED Finance & Fiscal	0	0.0%	0	0.0%	0	0%	0	0%
	GOED Fiscal	0	0.0%	0	0.0%	0	0%	0	0%
	GOED Marketing	1	100.0%	0	0.0%	0	0%	0	0%
	GOED Special Projects	0	0.0%	0	0.0%	0	0%	0	0%
		1	100%	2	100%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		81.8% vs. 18.2%		83% vs. 17%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Annual	0	0.0%	0	0.0%	0	0%	0	0%
	Ad-Hoc	27	49.1%	22	46.8%	0	0%	0	0%
	Daily	5	9.1%	5	10.6%	0	0%	0	0%
	Weekly	7	12.7%	7	14.9%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	10	18.2%	10	21.3%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0%	0	0%
	Quarterly	1	1.8%	1	2.1%	0	0%	0	0%
	Semi-Annually	0	0.0%	0	0.0%	0	0%	0	0%
	Annually	5	9.1%	2	4.3%	0	0%	0	0%
			55	100%	47	100%	0	0%	0



ATTORNEY GENERAL

Kelsey Roth | Director of Budget & Finance

Last review period: December 19, 2025 | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	22	7.0%	22	7.0%	0	0%	0	0%
	Technology	24	7.6%	24	7.6%	0	0%	0	0%
	Operational	166	52.7%	166	52.7%	0	0%	0	0%
	Compliance	59	18.7%	59	18.7%	0	0%	0	0%
	Financial	37	11.7%	37	11.7%	0	0%	0	0%
	Fraud	7	2.2%	7	2.2%	0	0%	0	0%
		315	100%	315	100%	0	0%	0	0%
Risk by Priority	Low	51	16.2%	51	16.2%	0	0%	0	0%
	Medium	198	62.9%	198	62.9%	0	0%	0	0%
	High	53	16.8%	53	16.8%	0	0%	0	0%
	Critical	13	4.1%	13	4.1%	0	0%	0	0%
		315	100%	315	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		0%		0%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues	Public Perception	0	0.0%	0	0.0%	0	0%	0	0%
	Technology	0	0.0%	0	0.0%	0	0%	0	0%
	Operational	3	100.0%	1	25.0%	0	0%	0	0%
	Compliance	0	0.0%	1	25.0%	0	0%	0	0%
	Financial	0	0.0%	1	25.0%	0	0%	0	0%
	Fraud	0	0.0%	1	25.0%	0	0%	0	0%
		3	100%	4	100%	0	0%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	ATG Consumer Protection	0	0.0%	2	50.0%	0	0%	0	0%
	ATG Criminal Investigation	0	0.0%	0	0.0%	0	0%	0	0%
	ATG Finance & Admin	0	0.0%	2	50.0%	0	0%	0	0%
	ATG Forensic Lab	1	33.3%	0	0.0%	0	0%	0	0%
	ATG Law Enforcement Training	1	33.3%	0	0.0%	0	0%	0	0%
	ATG Legal Services	1	33.3%	0	0.0%	0	0%	0	0%
	ATG Record Check	0	0.0%	0	0.0%	0	0%	0	0%
		3	100%	4	100%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		82.4% vs. 17.6%		82.4% vs. 17.6%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	43	63.2%	43	63.2%	0	0%	0	0%
	Daily	5	7.4%	5	7.4%	0	0%	0	0%
	Weekly	2	2.9%	2	2.9%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	2	2.9%	2	2.9%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0%	0	0%
	Quarterly	5	7.4%	5	7.4%	0	0%	0	0%
	Semi-Annually	0	0.0%	0	0.0%	0	0%	0	0%
	Annually	11	16.2%	11	16.2%	0	0%	0	0%
		68	100%	68	100%	0	0%	0	0%



GOVERNOR'S OFFICE

Jon Kotilnek | Legal Counsel

Last review period: N/A | Date of review: June 29, 2026

Metric	Details	Quarter 4, FY 26		Quarter 2, FY 26		Quarter 4, FY25		Quarter 2, FY25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	68	33.7%	0	0%	0	0%	0	0%
	Technology	7	3.5%	0	0%	0	0%	0	0%
	Operational	93	46.0%	0	0%	0	0%	0	0%
	Compliance	29	14.4%	0	0%	0	0%	0	0%
	Financial	2	1.0%	0	0%	0	0%	0	0%
	Fraud	3	1.5%	0	0%	0	0%	0	0%
		202	100%	0	0%	0	0%	0	0%
Risk by Priority	Low	20	9.9%	0	0%	0	0%	0	0%
	Medium	137	67.8%	0	0%	0	0%	0	0%
	High	43	21.3%	0	0%	0	0%	0	0%
	Critical	2	1.0%	0	0%	0	0%	0	0%
		202	100%	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	
High/Critical Risks with Control Issues	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%
	Fraud	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	Gov's Office Communications	0	0%	0	0%	0	0%	0	0%
	Gov's Office General Counsel	0	0%	0	0%	0	0%	0	0%
	Gov's Office Operations and Support	0	0%	0	0%	0	0%	0	0%
	Gov's Office Policy	0	0%	0	0%	0	0%	0	0%
		0	0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		83.7% vs. 16.3%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	15	34.9%	0	0%	0	0%	0	0%
	Daily	23	53.5%	0	0%	0	0%	0	0%
	Weekly	1	2.3%	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	4	9.3%	0	0%	0	0%	0	0%
		43	100%	0	0%	0	0%	0	0%



STATUS: ON TRACK – SHIFTING TO PHASE TWO

Framework implementation substantially complete. We are now shifting gears to Phase Two, which shifts our focus to annual reviews, framework enhancements, and control testing.



COMPLETED



28

AGENCIES
IMPLEMENTED



GOVERNANCE & FRAMEWORK

- Statewide Internal Control Framework adopted and operational
- FY26 Work Plan adopted by SBIC and presented to GOAC



TECHNOLOGY & RESOURCES

- ServiceNow GRC platform deployed
- INRY support contract extended
- Additional consulting resources secured
- Deputy Statewide Internal Control Officer hired



AGENCY IMPLEMENTATION

- Framework implemented across 28 state agencies
- Training materials developed and delivered

94%

OF ANNUAL AGENCY
REVIEWS COMPLETE



IN PROGRESS



ACTIVE
INITIATIVES



Secretary of State implementation



Annual agency reviews underway (SDCL 1-56-13)



Framework review and enhancement



Control testing methodology development



Training and onboarding of Agency Internal Control Officers



GOAC presentation scheduled for June 30, 2026



PLANNED



NEXT PRIORITY

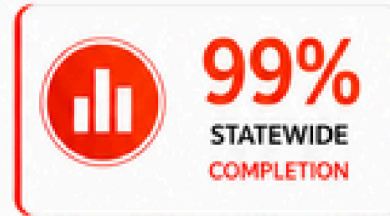
- Enterprise control testing program
(planned for FY27)



Our focus remains on strengthening internal controls, managing risk, and supporting accountability across South Dakota state government.

Agency Implementations

Statewide Internal Control Framework Implementation Status



IMPLEMENTATION STATUS BY AGENCY

- ✓ Board of Regents
- ✓ Bureau of Finance & Management
- ✓ Bureau of Human Resources & Administration (BHRA)
- ✓ Bureau of Information & Technology (BIT)
- ✓ Department of Agriculture & Natural Resources
- ✓ Department of Corrections
- ✓ Department of Education
- ✓ Department of Game, Fish & Parks
- ✓ Department of Health
- ✓ Department of Human Services
- ✓ Department of Labor & Regulation
- ✓ Department of Military
- ✓ Department of Public Safety
- ✓ Department of Revenue
- ✓ Department of Social Services
- ✓ Department of Tourism
- ✓ Department of Transportation
- ✓ Department of Tribal Relations
- ✓ Department of Veterans' Affairs
- ✓ Governor's Office
- ✓ Governor's Office of Economic Development
- ✓ Office of the Attorney General
- ✓ Office of the State Auditor
- ✓ Office of the State Treasurer
- ✓ Public Utilities Commission
- ✓ School & Public Lands
- ✓ South Dakota Retirement System *
- ✓ Unified Judicial System *



Secretary of State

Implementation in progress



Fully Implemented



In Progress

* Not statutorily required to implement the Statewide Internal Control Framework.

Annual RCM Review Progress by Agency

Fiscal Year 2026



AGENCY	PERCENT COMPLETE	PERCENT
Board of Regents	<div style="width: 83%;"></div>	83%
Bureau of Finance & Management	<div style="width: 89%;"></div>	89%
Bureau of Human Resources & Administration	<div style="width: 100%;"></div>	100%
Bureau of Information & Technology	<div style="width: 82%;"></div>	82%
Department of Agriculture And Natural Resources	<div style="width: 100%;"></div>	100%
Department of Corrections	<div style="width: 100%;"></div>	100%
Department of Education	<div style="width: 81%;"></div>	81%
Department of Game, Fish, And Parks	<div style="width: 100%;"></div>	100%
Department of Health	<div style="width: 100%;"></div>	100%
Department of Human Services	<div style="width: 89%;"></div>	89%
Department of Labor And Regulation	<div style="width: 97%;"></div>	97%
Department of Military	<div style="width: 67%;"></div>	67%
Department of Public Safety	<div style="width: 100%;"></div>	100%
Department of Revenue	<div style="width: 100%;"></div>	100%
Department of Social Services	<div style="width: 100%;"></div>	100%
Department of Tourism	<div style="width: 67%;"></div>	67%
Department of Transportation	<div style="width: 100%;"></div>	100%
Department of Tribal Relations	<div style="width: 100%;"></div>	100%
Department of Veterans' Affairs	<div style="width: 67%;"></div>	67%
Governor's Office	<div style="width: 100%;"></div>	100%
Governor's Office of Economic Development	<div style="width: 100%;"></div>	100%
Office of the Attorney General	<div style="width: 100%;"></div>	100%
Office of the State Auditor	<div style="width: 100%;"></div>	100%
Office of the State Treasurer	<div style="width: 100%;"></div>	100%
Public Utilities Commission	<div style="width: 100%;"></div>	100%
School And Public Lands	<div style="width: 100%;"></div>	100%
Secretary Of State	<div style="width: 92%;"></div>	92%
South Dakota Retirement System *	<div style="width: 100%;"></div>	100%
Unified Judicial System *	<div style="width: 100%;"></div>	100%



Pursuant to SDCL 1-56-13, each state agency is required to conduct an annual review of its documented risk and control matrix to assess the adequacy and effectiveness of the agency's internal controls and risk mitigation strategies. Following the review, each agency must submit the results to the Board of Internal Control, including any updates to its risk and control matrix, as required by SL 2025, ch. 12, § 6.

* Not required to participate via statute 1-56.