

OCTOBER 6, 2025

# 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 rolled out to twenty-three agencies: the Bureau of Finance & Management, the Department of Revenue, 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, the Department of Veterans Affairs, the Public Utilities Commission, the Bureau of Information and Technology, the Unified Judicial System, the Department of Agriculture & Natural Resources, and the South Dakota Retirement System. These agencies have documented their objectives, risks and controls which are subject to periodic revision.

## 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.

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# Strategy & Implementation

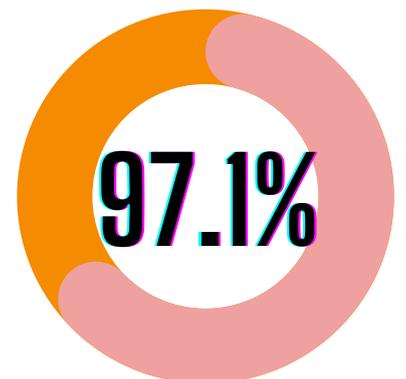
The Framework underscores the critical importance of monitoring, testing, and reporting control deficiencies as integral components of first-line defense activities. This report outlines the results and findings derived from the self-assessments conducted by control owners across each division. The following 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 Team 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 97.1% response rate on the control owner attestations this quarter.





# STATEWIDE SUMMARY

**Allysen Kerr** | Director of Internal Controls

Last review period: June 30, 2025 | Date of review: October 6, 2025

Metric	Details	Quarter 1, FY 26		Quarter 4, FY 25		Quarter 3, FY 25		Quarter 2, FY 25	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	805	7.7%	686	7.6%	663	7.8%	657	7.8%
	Technology	647	6.1%	546	6.0%	470	5.5%	468	5.6%
	Operational	5642	53.6%	4917	54.4%	4633	54.5%	4571	54.5%
	Compliance	2099	19.9%	1822	20.1%	1729	20.3%	1694	20.2%
	Financial	1193	11.3%	968	10.7%	909	10.7%	903	10.8%
	Fraud	136	1.3%	106	1.2%	99	1.2%	98	1.2%
		<b>10522</b>	<b>100%</b>	<b>9045</b>	<b>100%</b>	<b>8503</b>	<b>100%</b>	<b>8391</b>	<b>100%</b>
Risk by Priority	Low	1916	18.2%	1668	18.4%	1608	18.9%	1565	18.7%
	Medium	6525	62.0%	5517	61.0%	5202	61.2%	5143	61.3%
	High	1657	15.7%	1461	16.2%	1350	15.9%	1341	16.0%
	Critical	424	4.0%	399	4.4%	343	4.0%	342	4.1%
		<b>10522</b>	<b>100%</b>	<b>9045</b>	<b>100%</b>	<b>8503</b>	<b>100%</b>	<b>8391</b>	<b>100%</b>
Control Owner Self-Assessments	Completed On-time	97.1%		99.7%		99.5%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues		<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	Public Perception	6	9.7%	0	0.0%	2	6.3%	1	3.1%
	Technology	6	9.7%	12	17.9%	1	3.1%	5	15.6%
	Operational	39	62.9%	38	56.7%	25	78.1%	15	46.9%
	Compliance	3	4.8%	14	20.9%	1	3.1%	10	31.3%
	Financial	8	12.9%	3	4.5%	3	9.4%	1	3.1%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	<b>62</b>	<b>100%</b>	<b>67</b>	<b>100%</b>	<b>32</b>	<b>100%</b>	<b>32</b>	<b>100%</b>	
Total Open Control Issues		6		0		0		0	
Preventive vs. Detective Controls		73.5% vs. 26.5%		73.4% vs. 26.6%		72.6% vs. 27.4%		72.6% vs. 27.4%	
Controls by Frequency	Ad-Hoc	1502	50.4%	1296	49.8%	1149	49.4%	1142	49.3%
	Daily	419	14.1%	382	14.7%	351	15.1%	349	15.1%
	Weekly	94	3.2%	83	3.2%	70	3.0%	70	3.0%
	Bi-Weekly	18	0.6%	17	0.7%	16	0.7%	16	0.7%
	Monthly	271	9.1%	232	8.9%	219	9.4%	219	9.5%
	Bi-Monthly	12	0.4%	12	0.5%	12	0.5%	12	0.5%
	Quarterly	102	3.4%	80	3.1%	61	2.6%	61	2.6%
	Semi-Annually	80	2.7%	72	2.8%	64	2.8%	64	2.8%
	Annually	482	16.2%	429	16.5%	384	16.5%	383	16.5%
		<b>2980</b>	<b>100%</b>	<b>2603</b>	<b>100%</b>	<b>2326</b>	<b>100%</b>	<b>2316</b>	<b>100%</b>
	Control Issues by Agency	Board of Regents	0	0.0%	13	19.4%	0	0.0%	27
Bureau of Information & Technology		0	0.0%	40	59.7%	0	0.0%	0	0.0%
Department of Ag & Nat Resources		2	3.2%	0	0.0%	0	0.0%	0	0.0%
Department of Corrections		0	0.0%	7	10.4%	0	0.0%	2	6.3%
Department of Education		0	0.0%	0	0.0%	1	3.1%	0	0.0%
Department of Game, Fish & Parks		18	29.0%	0	0.0%	5	15.6%	0	0.0%
Department of Health		8	12.9%	0	0.0%	5	15.6%	0	0.0%
Department of Human Services		0	0.0%	5	7.5%	0	0.0%	3	9.4%
Department of Labor and Regulation		15	24.2%	0	0.0%	9	28.1%	0	0.0%
Department of Revenue		0	0.0%	1	1.5%	0	0.0%	0	0.0%
Department of Social Services		19	30.6%	0	0.0%	11	34.4%	0	0.0%
Department of Tourism		0	0.0%	1	1.5%	0	0.0%	0	0.0%
Department of Veteran Affairs		0	0.0%	0	0.0%	1	3.1%	0	0.0%
		<b>62</b>	<b>100%</b>	<b>67</b>	<b>100%</b>	<b>32</b>	<b>100%</b>	<b>32</b>	<b>100%</b>



# GAME, FISH & PARKS

**Chris Petersen | Finance Officer and SBIC Board Member**

**Last review period: March 24, 2025 | Date of review: October 6, 2025**

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		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%
		<b>375</b>	<b>100%</b>	<b>375</b>	<b>100%</b>	<b>375</b>	<b>100%</b>	<b>375</b>	<b>100%</b>
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%
		<b>375</b>	<b>100%</b>	<b>375</b>	<b>100%</b>	<b>375</b>	<b>100%</b>	<b>375</b>	<b>100%</b>
Control Owner Self-Assessments	Completed On-time	87.7%		97.1%		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	1	5.6%	0	0.0%	0	0.0%	0	0.0%
	Technology	3	16.7%	0	0.0%	0	0.0%	0	0.0%
	Operational	14	77.8%	4	80.0%	1	100.0%	4	100.0%
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Financial	0	0.0%	1	20.0%	0	0.0%	0	0.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	<b>18</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>1</b>	<b>100%</b>	<b>4</b>	<b>100%</b>	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	GFP Administration	2	12.5%	1	20.0%	1	100.0%	0	0.0%
	GFP Cap Development & Fed Aid	1	6.3%	1	20.0%	0	0.0%	0	0.0%
	GFP Communications & Marketing	1	6.3%	1	20.0%	0	0.0%	1	25.0%
	GFP Education	0	0.0%	0	0.0%	0	0.0%	2	50.0%
	GFP Habitat Access	0	0.0%	1	20.0%	0	0.0%	0	0.0%
	GFP Law Enforcement	0	0.0%	0	0.0%	0	0.0%	1	25.0%
	GFP Parks Operations	8	50.0%	0	0.0%	0	0.0%	0	0.0%
	GFP WDM	4	25.0%	1	20.0%	0	0.0%	0	0.0%
	GFP Wildlife & Fisheries Mgmt.	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		<b>16</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>1</b>	<b>100%</b>	<b>4</b>	<b>100%</b>
Controls with Repeat Issues		1		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%
		<b>71</b>	<b>100%</b>	<b>71</b>	<b>100%</b>	<b>71</b>	<b>100%</b>	<b>71</b>	<b>100%</b>



# MILITARY

**Leanne Reindl | Budget & Finance Director**

**Last review period:** March 24, 2025 | **Date of review:** October 6, 2025

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		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%
		<b>81</b>	<b>100%</b>	<b>81</b>	<b>100%</b>	<b>81</b>	<b>100%</b>	<b>81</b>	<b>100%</b>
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%
		<b>81</b>	<b>100%</b>	<b>81</b>	<b>100%</b>	<b>81</b>	<b>100%</b>	<b>81</b>	<b>100%</b>
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		<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	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%
	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOM Adjutant General	0	0%	0	0%	0	0%	0	0%
	DOM Air Guard	0	0%	0	0%	0	0%	0	0%
	DOM Army Guard	0	0%	0	0%	0	0%	0	0%
		<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
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%
		<b>7</b>	<b>100%</b>	<b>7</b>	<b>100%</b>	<b>7</b>	<b>100%</b>	<b>7</b>	<b>100%</b>



# PUBLIC SAFETY

**Angie Lemieux | Director of Finance**

Last review period: March 24, 2025 | Date of review: October 6, 2025

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	25	9.5%	25	9.5%	25	9.5%	24	10.3%
	Technology	11	4.2%	11	4.2%	11	4.2%	10	4.3%
	Operational	141	53.4%	141	53.4%	141	53.4%	117	50.4%
	Compliance	64	24.2%	64	24.2%	64	24.2%	61	26.3%
	Financial	23	8.7%	23	8.7%	23	8.7%	20	8.6%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		<b>264</b>	<b>100%</b>	<b>264</b>	<b>100%</b>	<b>264</b>	<b>100%</b>	<b>232</b>	<b>100%</b>
Risk by Priority	Low	46	17.4%	46	17.4%	46	17.4%	43	18.5%
	Medium	176	66.7%	176	66.7%	176	66.7%	153	65.9%
	High	32	12.1%	32	12.1%	32	12.1%	26	11.2%
	Critical	10	3.8%	10	3.8%	10	3.8%	10	4.3%
		<b>264</b>	<b>100%</b>	<b>264</b>	<b>100%</b>	<b>264</b>	<b>100%</b>	<b>232</b>	<b>100%</b>
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		<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	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%
	Fraud	0	0%	0	0%	0	0.0%	0	0%
	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>1</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	
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	0	0%	0	0%	1	100.0%	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%
		<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>1</b>	<b>100%</b>	<b>0</b>	<b>0%</b>
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		71.1% vs. 28.9%		71.1% vs. 28.9%		71.1% vs. 28.9%		65.8% vs. 34.2%	
Controls by Frequency	Ad-Hoc	24	53.3%	24	53.3%	24	53.3%	20	52.6%
	Daily	4	8.9%	4	8.9%	4	8.9%	2	5.3%
	Weekly	1	2.2%	1	2.2%	1	2.2%	1	2.6%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	4	8.9%	4	8.9%	4	8.9%	4	10.5%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	3	6.7%	3	6.7%	3	6.7%	3	7.9%
	Semi-Annually	2	4.4%	2	4.4%	2	4.4%	2	5.3%
	Annually	7	15.6%	7	15.6%	7	15.6%	6	15.8%
		<b>45</b>	<b>100%</b>	<b>45</b>	<b>100%</b>	<b>45</b>	<b>100%</b>	<b>38</b>	<b>100%</b>

# SOCIAL SERVICES

**Claudean Hluchy | Interim CFO**

**Last review period: March 24, 2025 | Date of review: October 6, 2025**

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	53	7.5%	35	8.7%	35	8.7%	35	9.0%
	Technology	53	7.5%	26	6.5%	26	6.5%	26	6.6%
	Operational	327	46.0%	196	48.9%	196	48.9%	187	47.8%
	Compliance	115	16.2%	77	19.2%	77	19.2%	76	19.4%
	Financial	150	21.1%	63	15.7%	63	15.7%	63	16.1%
	Fraud	13	1.8%	4	1.0%	4	1.0%	4	1.0%
		<b>711</b>	<b>100%</b>	<b>401</b>	<b>100%</b>	<b>401</b>	<b>100%</b>	<b>391</b>	<b>100%</b>
Risk by Priority	Low	108	15.2%	53	13.2%	53	13.2%	53	13.6%
	Medium	468	65.8%	281	70.1%	281	70.1%	280	71.6%
	High	110	15.5%	52	13.0%	52	13.0%	46	11.8%
	Critical	25	3.5%	15	3.7%	15	3.7%	12	3.1%
		<b>711</b>	<b>100%</b>	<b>401</b>	<b>100%</b>	<b>401</b>	<b>100%</b>	<b>391</b>	<b>100%</b>
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		<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	Public Perception	2	10.5%	1	9.1%	1	5.6%	1	50.0%
	Technology	1	5.3%	0	0.0%	0	0.0%	0	0.0%
	Operational	10	52.6%	9	81.8%	14	77.8%	1	50.0%
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Financial	6	31.6%	1	9.1%	3	16.7%	0	0.0%
Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
		<b>19</b>	<b>100%</b>	<b>11</b>	<b>100%</b>	<b>18</b>	<b>100%</b>	<b>2</b>	<b>100%</b>
Total Open Control Issues		6		0		0		0	
Control Issues by Division	DSS Administration & Finance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DSS Child Protective Services	7	38.9%	8	72.7%	17	94.4%	0	0.0%
	DSS Child Support	5	27.8%	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	4	22.2%	2	18.2%	0	0.0%	1	50.0%
	DSS Medical Services	2	11.1%	1	9.1%	1	5.6%	1	50.0%
		<b>18</b>	<b>100%</b>	<b>11</b>	<b>100%</b>	<b>18</b>	<b>100%</b>	<b>2</b>	<b>100%</b>
Controls with Repeat Issues		5		1		1		0	
Preventive vs. Detective Controls		71.5% vs. 28.5%		68.8% vs. 31.2%		68.8% vs. 31.2%		68.5% vs. 31.5%	
Controls by Frequency	Ad-Hoc	145	52.3%	54	49.5%	54	49.5%	47	51.1%
	Daily	38	13.7%	14	12.8%	14	12.8%	12	13.0%
	Weekly	5	1.8%	3	2.8%	3	2.8%	2	2.2%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	37	13.4%	15	13.8%	15	13.8%	12	13.0%
	Bi-Monthly	2	0.7%	2	1.8%	2	1.8%	2	2.2%
	Quarterly	15	5.4%	2	1.8%	2	1.8%	2	2.2%
	Semi-Annually	2	0.7%	2	1.8%	2	1.8%	1	1.1%
	Annually	33	11.9%	17	15.6%	17	15.6%	14	15.2%
			<b>277</b>	<b>100%</b>	<b>109</b>	<b>100%</b>	<b>109</b>	<b>100%</b>	<b>92</b>



# HEALTH

**Cally Hall | Audit, Internal Control & Revenue Director**  
 Last review period: March 24, 2025 | Date of review: October 6, 2025

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		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%
		<b>437</b>	<b>100%</b>	<b>437</b>	<b>100%</b>	<b>437</b>	<b>100%</b>	<b>437</b>	<b>100%</b>
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%
		<b>437</b>	<b>100%</b>	<b>437</b>	<b>100%</b>	<b>437</b>	<b>100%</b>	<b>437</b>	<b>100%</b>
Control Owner Self-Assessments	Completed On-time	85.9%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
High/Critical Risks with Control Issues		<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	Public Perception	2	25.0%	1	20.0%	1	25.0%	1	20.0%
	Technology	1	12.5%	0	0.0%	0	0.0%	0	0.0%
	Operational	4	50.0%	4	80.0%	3	75.0%	2	40.0%
	Compliance	0	0.0%	0	0.0%	0	0.0%	1	20.0%
	Financial	1	12.5%	0	0.0%	0	0.0%	1	20.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	<b>8</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>4</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOH Epidemiology	1	12.5%	2	40.0%	0	0.0%	0	0.0%
	DOH Family & Community Health	0	0.0%	0	0.0%	0	0.0%	1	20.0%
	DOH Finance & Operations	1	12.5%	1	20.0%	0	0.0%	2	40.0%
	DOH Healthcare Access	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOH Licensure & Accreditation	4	50.0%	2	40.0%	3	75.0%	2	40.0%
	DOH Public Health Lab	2	25.0%	0	0.0%	1	25.0%	0	0.0%
		<b>8</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>4</b>	<b>100%</b>	<b>5</b>	<b>100%</b>
Controls with Repeat Issues		2		0		2		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%
		<b>96</b>	<b>100%</b>	<b>96</b>	<b>100%</b>	<b>96</b>	<b>100%</b>	<b>96</b>	<b>100%</b>

# EDUCATION

**Cody Stoesser** | Director of Finance & Management

Last review period: March 24, 2025 | Date of review: October 6, 2025

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	36	6.8%	36	6.8%	36	6.8%	36	6.8%
	Technology	7	1.3%	7	1.3%	7	1.3%	6	1.1%
	Operational	275	52.0%	275	52.0%	275	52.0%	275	52.1%
	Compliance	133	25.1%	133	25.1%	133	25.1%	133	25.2%
	Financial	76	14.4%	76	14.4%	76	14.4%	76	14.4%
	Fraud	2	0.4%	2	0.4%	2	0.4%	2	0.4%
		<b>529</b>	<b>100%</b>	<b>529</b>	<b>100%</b>	<b>529</b>	<b>100%</b>	<b>528</b>	<b>100%</b>
Risk by Priority	Low	141	26.7%	141	26.7%	141	26.7%	141	26.7%
	Medium	316	59.7%	316	59.7%	316	59.7%	316	59.8%
	High	60	11.3%	60	11.3%	60	11.3%	60	11.4%
	Critical	12	2.3%	12	2.3%	12	2.3%	11	2.1%
			<b>529</b>	<b>100%</b>	<b>529</b>	<b>100%</b>	<b>529</b>	<b>100%</b>	<b>528</b>
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		<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	Public Perception	0	0%	0	0.0%	0	0.0%	0	0.0%
	Technology	0	0%	1	100.0%	0	0.0%	1	12.5%
	Operational	0	0%	0	0.0%	2	66.7%	6	75.0%
	Compliance	0	0%	0	0.0%	1	33.3%	1	12.5%
	Financial	0	0%	0	0.0%	0	0.0%	0	0.0%
	Fraud	0	0%	0	0.0%	0	0.0%	0	0.0%
		<b>0</b>	<b>0%</b>	<b>1</b>	<b>100%</b>	<b>3</b>	<b>100%</b>	<b>8</b>	<b>100%</b>
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOE Accreditation & Certification	0	0%	2	100.0%	0	0.0%	2	25.0%
	DOE Child & Adult Nutrition	0	0%	0	0.0%	0	0.0%	0	0.0%
	DOE College, Career & SS	0	0%	0	0.0%	0	0.0%	6	75.0%
	DOE Data & Research	0	0%	0	0.0%	0	0.0%	0	0.0%
	DOE Finance, Mgmt & Secretariat	0	0%	0	0.0%	0	0.0%	0	0.0%
	DOE History	0	0%	0	0.0%	2	66.7%	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	0	0%	0	0.0%	1	33.3%	0	0.0%
			<b>0</b>	<b>0%</b>	<b>2</b>	<b>100%</b>	<b>3</b>	<b>100%</b>	<b>8</b>
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		78.8% vs. 21.2%		78.8% vs. 21.2%		78.8% vs. 21.2%		78.8% vs. 21.2%	
Controls by Frequency	Ad-Hoc	50	50.5%	50	50.5%	50	50.5%	50	50.5%
	Daily	5	5.1%	5	5.1%	5	5.1%	5	5.1%
	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	8	8.1%	8	8.1%	8	8.1%	8	8.1%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	1	1.0%	1	1.0%	1	1.0%	1	1.0%
	Semi-Annually	3	3.0%	3	3.0%	3	3.0%	3	3.0%
	Annually	32	32.3%	32	32.3%	32	32.3%	32	32.3%
			<b>99</b>	<b>100%</b>	<b>99</b>	<b>100%</b>	<b>99</b>	<b>100%</b>	<b>99</b>

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	38	10.9%	38	10.9%	38	10.9%	38	10.9%
	Technology	24	6.9%	24	6.9%	24	6.9%	24	6.9%
	Operational	180	51.7%	180	51.7%	180	51.7%	180	51.7%
	Compliance	70	20.1%	70	20.1%	70	20.1%	70	20.1%
	Financial	27	7.8%	27	7.8%	27	7.8%	27	7.8%
	Fraud	9	2.6%	9	2.6%	9	2.6%	9	2.6%
		<b>348</b>	<b>100%</b>	<b>348</b>	<b>100%</b>	<b>348</b>	<b>100%</b>	<b>348</b>	<b>100%</b>
Risk by Priority	Low	35	10.1%	35	10.1%	35	10.1%	35	10.1%
	Medium	233	67.0%	233	67.0%	233	67.0%	233	67.0%
	High	69	19.8%	69	19.8%	69	19.8%	69	19.8%
	Critical	11	3.2%	11	3.2%	11	3.2%	11	3.2%
		<b>348</b>	<b>100%</b>	<b>348</b>	<b>100%</b>	<b>348</b>	<b>100%</b>	<b>348</b>	<b>100%</b>
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	1	6.7%	0	0.0%	1	12.5%	0	0.0%
	Technology	1	6.7%	0	0.0%	0	0.0%	2	14.3%
	Operational	10	66.7%	7	77.8%	4	50.0%	7	50.0%
	Compliance	3	20.0%	1	11.1%	2	25.0%	2	14.3%
	Financial	0	0.0%	1	11.1%	1	12.5%	3	21.4%
Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
		<b>15</b>	<b>100%</b>	<b>9</b>	<b>100%</b>	<b>8</b>	<b>100%</b>	<b>14</b>	<b>100%</b>
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DLR Admin, Policy & Tech	9	60.0%	8	88.9%	5	62.5%	8	57.1%
	DLR Banking	1	6.7%	0	0.0%	0	0.0%	1	7.1%
	DLR Insurance	2	13.3%	0	0.0%	0	0.0%	4	28.6%
	DLR Labor & Management	2	13.3%	1	11.1%	3	37.5%	0	0.0%
	DLR Reemployment Assistance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DLR Workforce Development	1	6.7%	0	0.0%	0	0.0%	1	7.1%
		<b>15</b>	<b>100%</b>	<b>9</b>	<b>100%</b>	<b>8</b>	<b>100%</b>	<b>14</b>	<b>100%</b>
Controls with Repeat Issues		4		0		1		0	
Preventive vs. Detective Controls		80.7% vs. 19.3%		80.7% vs. 19.3%		80.7% vs. 19.3%		80.7% vs. 19.3%	
Controls by Frequency	Ad-Hoc	72	66.1%	72	66.1%	72	66.1%	72	66.1%
	Daily	9	8.3%	9	8.3%	9	8.3%	9	8.3%
	Weekly	2	1.8%	2	1.8%	2	1.8%	2	1.8%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	9	8.3%	9	8.3%	9	8.3%	9	8.3%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	2	1.8%	2	1.8%	2	1.8%	2	1.8%
	Semi-Annually	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Annually	15	13.8%	15	13.8%	15	13.8%	15	13.8%
			<b>109</b>	<b>100%</b>	<b>109</b>	<b>100%</b>	<b>109</b>	<b>100%</b>	<b>109</b>



# VETERANS AFFAIRS

**Leanne Reindl** | Budget & Finance Director

Last review period: March 24, 2025 | Date of review: October 6, 2025

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	15	7.8%	15	7.9%	15	7.9%	0	0%
	Technology	10	5.2%	10	5.2%	10	5.2%	0	0%
	Operational	98	51.0%	97	50.8%	97	50.8%	0	0%
	Compliance	58	30.2%	58	30.4%	58	30.4%	0	0%
	Financial	9	4.7%	9	4.7%	9	4.7%	0	0%
	Fraud	2	1.0%	2	1.0%	2	1.0%	0	0%
		<b>192</b>	<b>100%</b>	<b>191</b>	<b>100%</b>	<b>191</b>	<b>100%</b>	<b>0</b>	<b>0%</b>
Risk by Priority	Low	66	34.4%	66	34.6%	66	34.6%	0	0%
	Medium	96	50.0%	95	49.7%	95	49.7%	0	0%
	High	24	12.5%	24	12.6%	24	12.6%	0	0%
	Critical	6	3.1%	6	3.1%	6	3.1%	0	0%
		<b>192</b>	<b>100%</b>	<b>191</b>	<b>100%</b>	<b>191</b>	<b>100%</b>	<b>0</b>	<b>0%</b>
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		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	0	0%	1	100.0%	1	50.0%	0	0%
	Compliance	0	0%	0	0.0%	0	0.0%	0	0%
	Financial	0	0%	0	0.0%	1	50.0%	0	0%
	Fraud	0	0%	0	0.0%	0	0.0%	0	0%
	<b>0</b>	<b>0%</b>	<b>1</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DVA Finance & Admin	0	0%	0	0.0%	0	0.0%	0	0%
	DVA State Veterans Home	0	0%	1	100.0%	2	100.0%	0	0%
	DVA Veterans Benefits & Services	0	0%	0	0.0%	0	0.0%	0	0%
	DVA Veterans Cemetery	0	0%	0	0.0%	0	0.0%	0	0%
		<b>0</b>	<b>0%</b>	<b>1</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>0</b>	<b>0%</b>
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		86.2% vs. 13.8%		86.2% vs. 13.8%		86.2% vs. 13.8%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	13	44.8%	13	44.8%	13	44.8%	0	0%
	Daily	7	24.1%	7	24.1%	7	24.1%	0	0%
	Weekly	2	6.9%	2	6.9%	2	6.9%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Monthly	1	3.4%	1	3.4%	1	3.4%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Quarterly	1	3.4%	1	3.4%	1	3.4%	0	0%
	Semi-Annually	4	13.8%	4	13.8%	4	13.8%	0	0%
	Annually	1	3.4%	1	3.4%	1	3.4%	0	0%
		<b>29</b>	<b>100%</b>	<b>29</b>	<b>100%</b>	<b>29</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	6	5.4%	6	5.4%	0	0%	0	0%
	Technology	2	1.8%	2	1.8%	0	0%	0	0%
	Operational	62	55.4%	62	55.4%	0	0%	0	0%
	Compliance	35	31.3%	35	31.3%	0	0%	0	0%
	Financial	6	5.4%	6	5.4%	0	0%	0	0%
	Fraud	1	0.9%	1	0.9%	0	0%	0	0%
		<b>112</b>	<b>100%</b>	<b>112</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Risk by Priority	Low	43	38.4%	43	38.4%	0	0%	0	0%
	Medium	59	52.7%	59	52.7%	0	0%	0	0%
	High	9	8.0%	9	8.0%	0	0%	0	0%
	Critical	1	0.9%	1	0.9%	0	0%	0	0%
		<b>112</b>	<b>100%</b>	<b>112</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
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%
	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%
		<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Total Open Control Issues		0		0		0		0	
Control Issues by Division	PUC Admin	0	0%	0	0%	0	0%	0	0%
	PUC Advisors	0	0%	0	0%	0	0%	0	0%
	PUC Consumer Affairs	0	0%	0	0%	0	0%	0	0%
	PUC Grain Warehouse	0	0%	0	0%	0	0%	0	0%
	PUC Pipeline Safety	0	0%	0	0%	0	0%	0	0%
	PUC Staff Atty & Analysts	0	0%	0	0%	0	0%	0	0%
	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		70% vs. 30%		70% vs. 30%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	7	70.0%	7	70.0%	0	0%	0	0%
	Daily	2	20.0%	2	20.0%	0	0%	0	0%
	Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	0	0.0%	0	0.0%	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	0	0.0%	0	0.0%	0	0%	0	0%
	Annually	1	10.0%	1	10.0%	0	0%	0	0%
		<b>10</b>	<b>100%</b>	<b>10</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>



# SD RETIREMENT SYSTEM

**Brittnie Adamson** | Director of Internal Audit

Last review period: N/A | Date of review: June 30, 2025

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	32	9.2%	0	0%	0	0%	0	0%
	Technology	28	8.1%	0	0%	0	0%	0	0%
	Operational	172	49.7%	0	0%	0	0%	0	0%
	Compliance	63	18.2%	0	0%	0	0%	0	0%
	Financial	37	10.7%	0	0%	0	0%	0	0%
	Fraud	14	4.0%	0	0%	0	0%	0	0%
		<b>346</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Risk by Priority	Low	55	15.9%	0	0%	0	0%	0	0%
	Medium	239	69.1%	0	0%	0	0%	0	0%
	High	41	11.8%	0	0%	0	0%	0	0%
	Critical	11	3.2%	0	0%	0	0%	0	0%
		<b>346</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
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		<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
	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%
	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	SDRS Audit	0	0%	0	0%	0	0%	0	0%
	SDRS Benefits	0	0%	0	0%	0	0%	0	0%
	SDRS Communications	0	0%	0	0%	0	0%	0	0%
	SDRS Finance	0	0%	0	0%	0	0%	0	0%
	SDRS IT & Records	0	0%	0	0%	0	0%	0	0%
	SDRS Legal & Admin	0	0%	0	0%	0	0%	0	0%
		<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		84.9% vs. 15.1%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	29	53.7%	0	0%	0	0%	0	0%
	Daily	5	9.3%	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	6	11.1%	0	0%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0%	0	0%	0	0%
	Quarterly	2	3.7%	0	0%	0	0%	0	0%
	Semi-Annually	0	0.0%	0	0%	0	0%	0	0%
	Annually	12	22.2%	0	0%	0	0%	0	0%
		<b>54</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>



# AG & NATURAL RESOURCES

**Darcy Kaiser** | Fiscal Management Director

Last review period: N/A | Date of review: October 6, 2025

Metric	Details	Quarter 1, FY 26		Quarter 3, FY 25		Quarter 1, FY25		Quarter 3, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	68	8.4%	0	0%	0	0%	0	0%
	Technology	46	5.7%	0	0%	0	0%	0	0%
	Operational	417	51.2%	0	0%	0	0%	0	0%
	Compliance	175	21.5%	0	0%	0	0%	0	0%
	Financial	101	12.4%	0	0%	0	0%	0	0%
	Fraud	7	0.9%	0	0%	0	0%	0	0%
		<b>814</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Risk by Priority	Low	137	16.8%	0	0%	0	0%	0	0%
	Medium	577	70.9%	0	0%	0	0%	0	0%
	High	96	11.8%	0	0%	0	0%	0	0%
	Critical	4	0.5%	0	0%	0	0%	0	0%
		<b>814</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
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	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%
		<b>2</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DANR Ag & Environmental Services	0	0.0%	0	0%	0	0%	0	0%
	DANR Financial & Tech Assistance	0	0.0%	0	0%	0	0%	0	0%
	DANR Office of Water	0	0.0%	0	0%	0	0%	0	0%
	DANR Resource Conserv & Forestry	0	0.0%	0	0%	0	0%	0	0%
	DANR Secretariat & Finance	0	0.0%	0	0%	0	0%	0	0%
	DANR State Fair	2	100.0%	0	0%	0	0%	0	0%
		<b>2</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		70.9% vs. 29.1%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	83	55.0%	0	0%	0	0%	0	0%
	Daily	8	5.3%	0	0%	0	0%	0	0%
	Weekly	9	6.0%	0	0%	0	0%	0	0%
	Bi-Weekly	1	0.7%	0	0%	0	0%	0	0%
	Monthly	11	7.3%	0	0%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0%	0	0%	0	0%
	Quarterly	7	4.6%	0	0%	0	0%	0	0%
	Semi-Annually	8	5.3%	0	0%	0	0%	0	0%
	Annually	24	15.9%	0	0%	0	0%	0	0%
		<b>151</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

# FRAMEWORK

# PROJECT UPDATE

## COMPLETE

- Internal Control Framework drafted and adopted
- Implementation training material developed and updated
- ServiceNow GRC IT platform implemented
- Extended INRY contract for ServiceNow GRC IT support
- Rolled out to twenty-three agencies (BFM, DOR, GFP, DTR, TOUR, DOC, DOM, SPL, OSA, DPS, DSS, DOH, OST, DOE, DHS, DLR, BOR, DVA, PUC, BIT, UJS, SDRS, & DANR)
- Presented Annual Work Plan to GOAC in May 2025
- FY25 Work Plan Adopted
- Contract with Baker Tilly executed for additional resources/consultants
- Hired Deputy Statewide Internal Control Officer



## IN PROGRESS

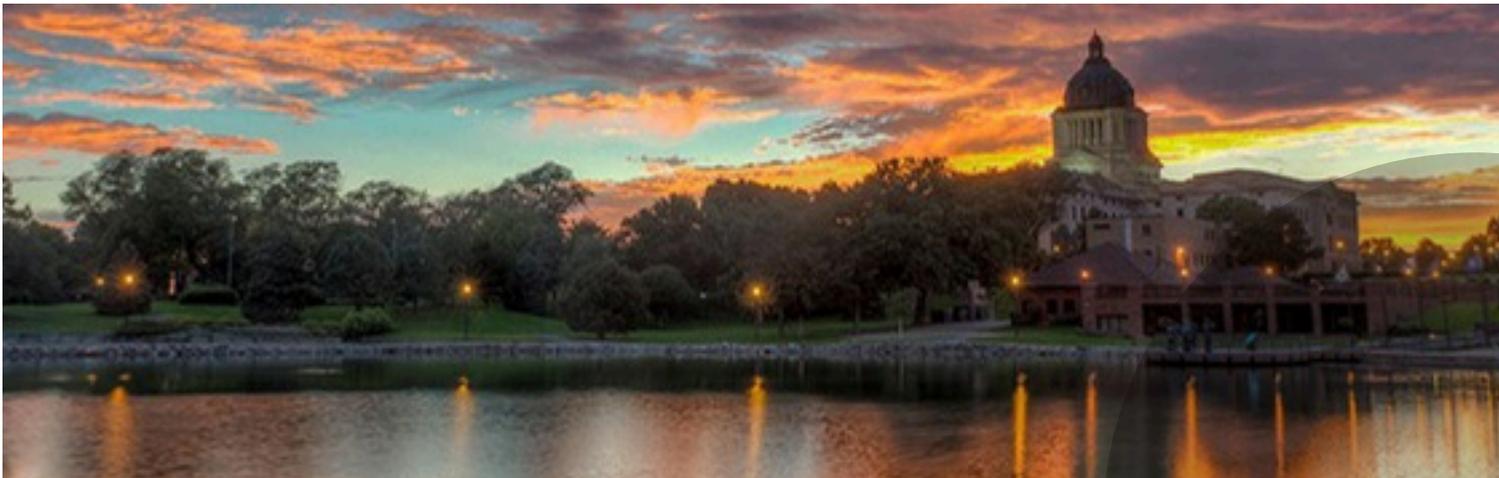
- Implementation at Secretary of State, Department of Transportation, Attorney General, Bureau of Human Resources & Administration, and Governor's Office of Economic Development
- Internal Control Framework Review
- Training new ICO's
- Annual reviews being conducted per SDCL 1-56-13



## NOT STARTED

- Governor's Office





# Agencies Implemented

