

MARCH 24, 2025

# INTERNAL CONTROL QUARTERLY REPORT

PREPARED FOR THE STATE BOARD OF  
INTERNAL CONTROL



PREPARED BY  
Allysen Kerr |  
Statewide Internal  
Control Officer



# Executive Summary

## Introduction

The State of South Dakota Internal Control Framework has been successfully rolled out to twenty 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, 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, and the Public Utilities Commission. 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 update it to reflect the new agency when the framework is rolled out to Department of Agriculture and Natural Resources.

## 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

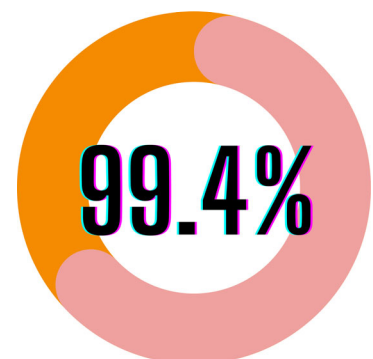
The Framework underscores the critical importance of monitoring, testing, and reporting control deficiencies as integral components of first-line defense activities. This report outlines the results and findings derived from the self-assessments conducted by control owners across each division. The following 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 Officer 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 99.4% response rate on the control owner attestations this quarter.







# STATEWIDE SUMMARY

**Allysen Kerr, Statewide Internal Control Officer**

**Last review period: December 20, 2024 | Date of review: March 24, 2025**

Metric	Details	Quarter 3, FY 25		Quarter 2, FY 25		Quarter 1, FY 25		Quarter 4, FY 24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	678	7.8%	672	7.8%	672	7.9%	657	7.9%
	Technology	479	5.5%	477	5.6%	477	5.6%	466	5.6%
	Operational	4731	54.5%	4669	54.5%	4654	54.5%	4541	54.5%
	Compliance	1768	20.4%	1733	20.2%	1730	20.2%	1669	20.0%
	Financial	919	10.6%	913	10.7%	913	10.7%	904	10.8%
	Fraud	102	1.2%	101	1.2%	101	1.2%	99	1.2%
		<b>8677</b>	<b>100%</b>	<b>8565</b>	<b>100%</b>	<b>8547</b>	<b>100%</b>	<b>8336</b>	<b>100%</b>
Risk by Priority	Low	1637	18.9%	1594	18.6%	1594	18.6%	1528	18.3%
	Medium	5324	61.4%	5265	61.5%	5262	61.6%	5164	61.9%
	High	1367	15.8%	1358	15.9%	1347	15.8%	1314	15.8%
	Critical	349	4.0%	348	4.1%	344	4.0%	330	4.0%
		<b>8677</b>	<b>100%</b>	<b>8565</b>	<b>100%</b>	<b>8547</b>	<b>100%</b>	<b>8336</b>	<b>100%</b>
Control Owner Self-Assessments	Completed On-time	99.4%		100%		100%		99.9%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks:	Public Perception	3	9.4%	1	3.1%	3	7.5%	2	2.5%
	Technology	1	3.1%	5	15.6%	0	0.0%	14	17.5%
	Operational	24	75.0%	15	46.9%	32	80.0%	34	42.5%
	Compliance	2	6.3%	10	31.3%	3	7.5%	14	17.5%
	Financial	2	6.3%	1	3.1%	2	5.0%	14	17.5%
	Fraud	0	0.0%	0	0.0%	0	0.0%	2	2.5%
		<b>32</b>	<b>100%</b>	<b>32</b>	<b>100%</b>	<b>40</b>	<b>100%</b>	<b>80</b>	<b>100%</b>
Total Open Control Issues		0		0		0		0	
Preventive vs. Detective Controls		72.5% vs. 27.5%		72.5% vs. 27.5%		72.9% vs. 27.1%		72.7% vs. 27.3%	
Controls by Frequency	Ad-Hoc	1152	49.3%	1145	49.2%	1126	49.1%	1103	49.2%
	Daily	352	15.1%	350	15.1%	340	14.8%	331	14.8%
	Weekly	70	3.0%	70	3.0%	70	3.1%	67	3.0%
	Bi-Weekly	16	0.7%	16	0.7%	15	0.7%	15	0.7%
	Monthly	221	9.5%	221	9.5%	219	9.6%	215	9.6%
	Bi-Monthly	12	0.5%	12	0.5%	12	0.5%	12	0.5%
	Quarterly	63	2.7%	63	2.7%	62	2.7%	61	2.7%
	Semi-Annually	65	2.8%	65	2.8%	65	2.8%	60	2.7%
	Annually	384	16.4%	383	16.5%	383	16.7%	378	16.9%
			<b>2335</b>	<b>100%</b>	<b>2325</b>	<b>100%</b>	<b>2292</b>	<b>100%</b>	<b>2242</b>





# GAME, FISH & PARKS

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

**Last review period: September 23, 2024 | Date of review: March 24, 2025**

Metric	Details	Quarter 3, FY 25		Quarter 1, FY 25		Quarter 3, FY24		Quarter 1, 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	96.2%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	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	3	75.0%	1	100.0%	4	100.0%	4	80.0%
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Financial	1	25.0%	0	0.0%	0	0.0%	1	20.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		<b>4</b>	<b>100%</b>	<b>1</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	GFP Administration	1	25.0%	1	100.0%	0	0.0%	1	20.0%
	GFP Cap Development & Fed Aid	1	25.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Communications & Marketing	1	25.0%	0	0.0%	1	25.0%	0	0.0%
	GFP Education	0	0.0%	0	0.0%	2	50.0%	0	0.0%
	GFP Habitat Access	1	25.0%	0	0.0%	0	0.0%	1	20.0%
	GFP Law Enforcement	0	0.0%	0	0.0%	1	25.0%	0	0.0%
	GFP Parks Operations	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	GFP WDM	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Wildlife & Fisheries Mgmt.	0	0.0%	0	0.0%	0	0.0%	3	60.0%
	<b>4</b>	<b>100%</b>	<b>1</b>	<b>100%</b>	<b>4</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	
Controls with Repeat Issues		0		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

**Leanna Reindl: Budget & Finance Director**

**Last review period: September 23, 2024 | Date of review: March 24, 2025**

Metric	Details	Quarter 3, FY 25		Quarter 1, FY 25		Quarter 3, FY24		Quarter 1, 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	
Total Control Issues for Critical and High Risks	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	0	0%	0	0%	0	0%	0	0.0%
	Financial	0	0%	0	0%	0	0%	1	100.0%
	Fraud	0	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>1</b>	<b>100%</b>
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOM Adjutant General	0	0%	0	0%	0	0%	1	100.0%
	DOM Air Guard	0	0%	0	0%	0	0%	0	0.0%
	DOM Army Guard	0	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>1</b>	<b>100%</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: September 23, 2024 | Date of review: March 24, 2025**

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



Metric	Details	Quarter 3, FY 25		Quarter 1, FY 25		Quarter 3, FY24		Quarter 1, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	49	9.1%	49	9.1%	49	9.4%	49	9.4%
	Technology	35	6.5%	35	6.5%	35	6.7%	35	6.7%
	Operational	271	50.5%	271	50.5%	258	49.3%	258	49.3%
	Compliance	105	19.6%	105	19.6%	104	19.9%	104	19.9%
	Financial	70	13.0%	70	13.0%	70	13.4%	70	13.4%
	Fraud	7	1.3%	7	1.3%	7	1.3%	7	1.3%
		<b>537</b>	<b>100%</b>	<b>537</b>	<b>100%</b>	<b>523</b>	<b>100%</b>	<b>523</b>	<b>100%</b>
Risk by Priority	Low	67	12.5%	67	12.5%	67	12.8%	67	12.8%
	Medium	381	70.9%	381	70.9%	381	72.8%	381	72.8%
	High	65	12.1%	65	12.1%	59	11.3%	59	11.3%
	Critical	24	4.5%	24	4.5%	16	3.1%	16	3.1%
		<b>537</b>	<b>100%</b>	<b>537</b>	<b>100%</b>	<b>523</b>	<b>100%</b>	<b>523</b>	<b>100%</b>
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks		<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	16.7%	1	4.8%	2	100.0%	2	50.0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	9	75.0%	20	95.2%	0	0.0%	0	0.0%
	Compliance	1	8.3%	0	0.0%	0	0.0%	2	50.0%
	Financial	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		<b>12</b>	<b>100%</b>	<b>21</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>4</b>	<b>100%</b>
Total Open Control Issues		0		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	8	72.7%	17	94.4%	0	0.0%	0	0.0%
	DSS Child Support	0	0.0%	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	2	18.2%	0	0.0%	1	50.0%	2	50.0%
	DSS Medical Services	1	9.1%	1	5.6%	1	50.0%	2	50.0%
		<b>11</b>	<b>100%</b>	<b>18</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>4</b>	<b>100%</b>
Controls with Repeat Issues		1		1		0		0	
Preventive vs. Detective Controls		67.9% vs. 32.1%		67.9% vs. 32.1%		67.4% vs. 32.6%		67.4% vs. 32.6%	
Controls by Frequency	Ad-Hoc	56	50.0%	56	50.0%	49	51.6%	49	51.6%
	Daily	15	13.4%	15	13.4%	13	13.7%	13	13.7%
	Weekly	3	2.7%	3	2.7%	2	2.1%	2	2.1%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	15	13.4%	15	13.4%	12	12.6%	12	12.6%
	Bi-Monthly	2	1.8%	2	1.8%	2	2.1%	2	2.1%
	Quarterly	3	2.7%	3	2.7%	3	3.2%	3	3.2%
	Semi-Annually	2	1.8%	2	1.8%	1	1.1%	1	1.1%
	Annually	16	14.3%	16	14.3%	13	13.7%	13	13.7%
		<b>112</b>	<b>100%</b>	<b>112</b>	<b>100%</b>	<b>95</b>	<b>100%</b>	<b>95</b>	<b>100%</b>



# HEALTH

**Darcy McGuigan: Director of Finance & Operations**

Last review period: September 23, 2024 | Date of review: March 24, 2025

Metric	Details	Quarter 3, FY 25		Quarter 1, FY 25		Quarter 3, FY24		Quarter 1, 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	100%		100%		100%		100%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	Public Perception	1	20.0%	1	25.0%	1	20.0%	1	11.1%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	4	80.0%	3	75.0%	2	40.0%	3	33.3%
	Compliance	0	0.0%	0	0.0%	1	20.0%	4	44.4%
	Financial	0	0.0%	0	0.0%	1	20.0%	1	11.1%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		<b>5</b>	<b>100%</b>	<b>4</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>9</b>	<b>100%</b>
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOH Epidemiology	2	40.0%	0	0.0%	0	0.0%	0	0.0%
	DOH Family & Community Health	0	0.0%	0	0.0%	1	20.0%	2	22.2%
	DOH Finance & Operations	1	20.0%	0	0.0%	2	40.0%	3	33.3%
	DOH Healthcare Access	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOH Licensure & Accreditation	2	40.0%	3	75.0%	2	40.0%	3	33.3%
	DOH Public Health Lab	0	0.0%	1	25.0%	0	0.0%	1	11.1%
		<b>5</b>	<b>100%</b>	<b>4</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>9</b>	<b>100%</b>
Controls with Repeat Issues		0		2		0		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: September 23, 2024 | Date of review: March 24, 2025**

Metric	Details	Quarter 3, FY 25		Quarter 1, FY 25		Quarter 3, FY24		Quarter 1, 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%	6	1.1%	6	1.1%
	Operational	275	52.0%	275	52.0%	275	52.1%	275	52.1%
	Compliance	133	25.1%	133	25.1%	133	25.2%	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>Total</b>		<b>529</b>	<b>100%</b>	<b>529</b>	<b>100%</b>	<b>528</b>	<b>100%</b>	<b>528</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	59.8%	316	59.8%
	High	60	11.3%	60	11.3%	60	11.4%	60	11.4%
	Critical	12	2.3%	12	2.3%	11	2.1%	11	2.1%
	<b>Total</b>		<b>529</b>	<b>100%</b>	<b>529</b>	<b>100%</b>	<b>528</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	
Total Control Issues for Critical and High Risks	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Technology	1	100.0%	0	0.0%	1	12.5%	1	7.7%
	Operational	0	0.0%	2	66.7%	6	75.0%	8	61.5%
	Compliance	0	0.0%	1	33.3%	1	12.5%	4	30.8%
	Financial	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	<b>Total</b>		<b>1</b>	<b>100%</b>	<b>3</b>	<b>100%</b>	<b>8</b>	<b>100%</b>	<b>13</b>
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOE Accreditation & Certification	1	100.0%	0	0.0%	2	25.0%	2	14.3%
	DOE Child & Adult Nutrition	0	0.0%	0	0.0%	0	0.0%	3	21.4%
	DOE College, Career & SS	0	0.0%	0	0.0%	6	75.0%	6	42.9%
	DOE Data & Research	0	0.0%	0	0.0%	0	0.0%	2	14.3%
	DOE Finance, Mgmt & Secretariat	0	0.0%	0	0.0%	0	0.0%	1	7.1%
	DOE History	0	0.0%	2	66.7%	0	0.0%	0	0.0%
	DOE Learning & Instruction	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOE Library Services	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOE Special Ed & Learning	0	0.0%	1	33.3%	0	0.0%	0	0.0%
	<b>Total</b>		<b>1</b>	<b>100%</b>	<b>3</b>	<b>100%</b>	<b>8</b>	<b>100%</b>	<b>14</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>Total</b>		<b>99</b>	<b>100%</b>	<b>99</b>	<b>100%</b>	<b>99</b>	<b>100%</b>	<b>99</b>



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



# VETERANS AFFAIRS

**Leanne Reindl: Budget & Finance Director**

Last review period: September 23, 2024 | Date of review: March 24, 2025

Metric	Details	Quarter 3, FY 25		Quarter 1, FY 25		Quarter 3, FY24		Quarter 1, FY24		
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Risk by Type	Public Perception	15	7.8%	15	7.8%	0	0%	0	0%	
	Technology	10	5.2%	10	5.2%	0	0%	0	0%	
	Operational	98	51.0%	98	51.0%	0	0%	0	0%	
	Compliance	58	30.2%	58	30.2%	0	0%	0	0%	
	Financial	9	4.7%	9	4.7%	0	0%	0	0%	
	Fraud	2	1.0%	2	1.0%	0	0%	0	0%	
		192	100%	192	100%	0	0%	0	0%	
Risk by Priority	Low	66	34.4%	66	34.4%	0	0%	0	0%	
	Medium	96	50.0%	96	50.0%	0	0%	0	0%	
	High	24	12.5%	24	12.5%	0	0%	0	0%	
	Critical	6	3.1%	6	3.1%	0	0%	0	0%	
			192	100%	192	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		0%		0%		
Past Due Remediation Actions		0		0		0		0		
Total Control Issues for Critical and High Risks		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%	1	50.0%	0	0%	0	0%	
	Compliance	0	0.0%	0	0.0%	0	0%	0	0%	
	Financial	0	0.0%	1	50.0%	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	DVA Finance & Admin	0	0.0%	0	0.0%	0	0%	0	0%	
	DVA State Veterans Home	1	100.0%	2	100.0%	0	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%	
			1	100%	2	100%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0		
Preventive vs. Detective Controls		86.2% vs. 13.8%		86.2% vs. 13.8%		0% vs. 0%		0% vs. 0%		
Controls by Frequency	Ad-Hoc	13	44.8%	13	44.8%	0	0%	0	0%	
	Daily	7	24.1%	7	24.1%	0	0%	0	0%	
	Weekly	2	6.9%	2	6.9%	0	0%	0	0%	
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%	
	Monthly	1	3.4%	1	3.4%	0	0%	0	0%	
	Bi-Monthly	0	0.0%	0	0.0%	0	0%	0	0%	
	Quarterly	1	3.4%	1	3.4%	0	0%	0	0%	
	Semi-Annually	4	13.8%	4	13.8%	0	0%	0	0%	
	Annually	1	3.4%	1	3.4%	0	0%	0	0%	
			29	100%	29	100%	0	0%	0	0%

Metric	Details	Quarter 3, FY 25		Quarter 1, FY 25		Quarter 3, FY24		Quarter 1, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	6	5.4%	0	0%	0	0%	0	0%
	Technology	2	1.8%	0	0%	0	0%	0	0%
	Operational	62	55.4%	0	0%	0	0%	0	0%
	Compliance	35	31.3%	0	0%	0	0%	0	0%
	Financial	6	5.4%	0	0%	0	0%	0	0%
	Fraud	1	0.9%	0	0%	0	0%	0	0%
		<b>112</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	43	38.4%	0	0%	0	0%	0	0%
	Medium	59	52.7%	0	0%	0	0%	0	0%
	High	9	8.0%	0	0%	0	0%	0	0%
	Critical	1	0.9%	0	0%	0	0%	0	0%
		<b>112</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	
Total Control Issues for Critical and High Risks	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%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	7	70.0%	0	0%	0	0%	0	0%
	Daily	2	20.0%	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	10.0%	0	0%	0	0%	0	0%
	<b>10</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 agencies (BFM, DOR, SDDA, GFP, DTR, TOUR, DOC, DOM, SPL, OSA, DPS, DSS, DOH, OST, DOE, DHS, DLR, BOR, DVA, & PUC)
- Presented Annual Work Plan to GOAC in October 2024
- FY25 Work Plan Adopted
- Contract with Baker Tilly executed for additional resources/consultants
- Hired Deputy Statewide Internal Control Officer



## IN PROGRESS

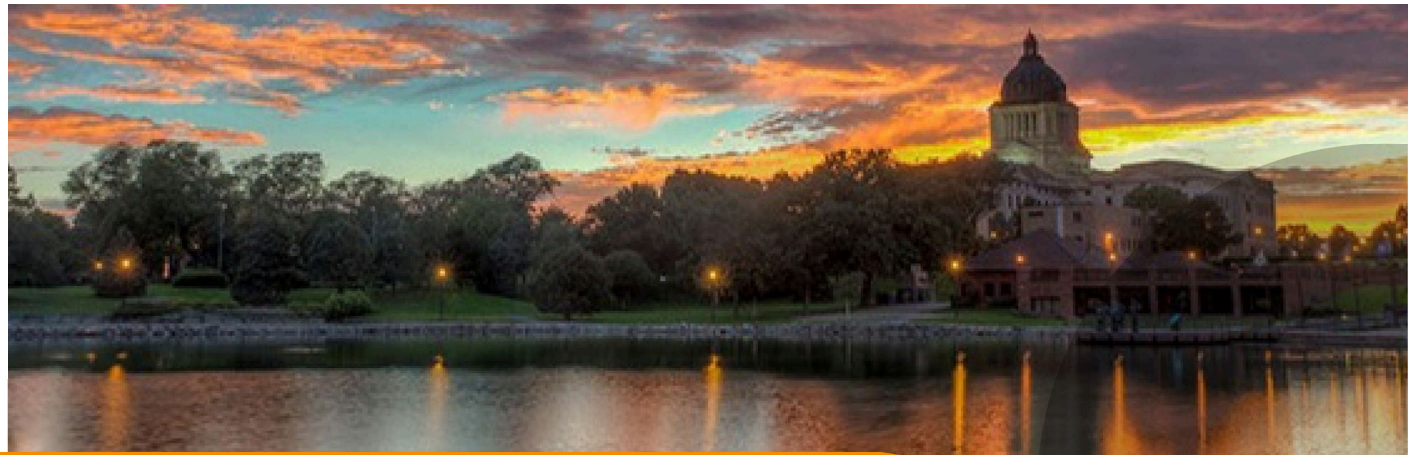
- RCM refresh in progress for DOC, DSS, & DHS
- Implementation at Bureau of Information & Telecommunications
- Implementation at Unified Judicial System
- Internal Control Framework Review
- Training new ICO's



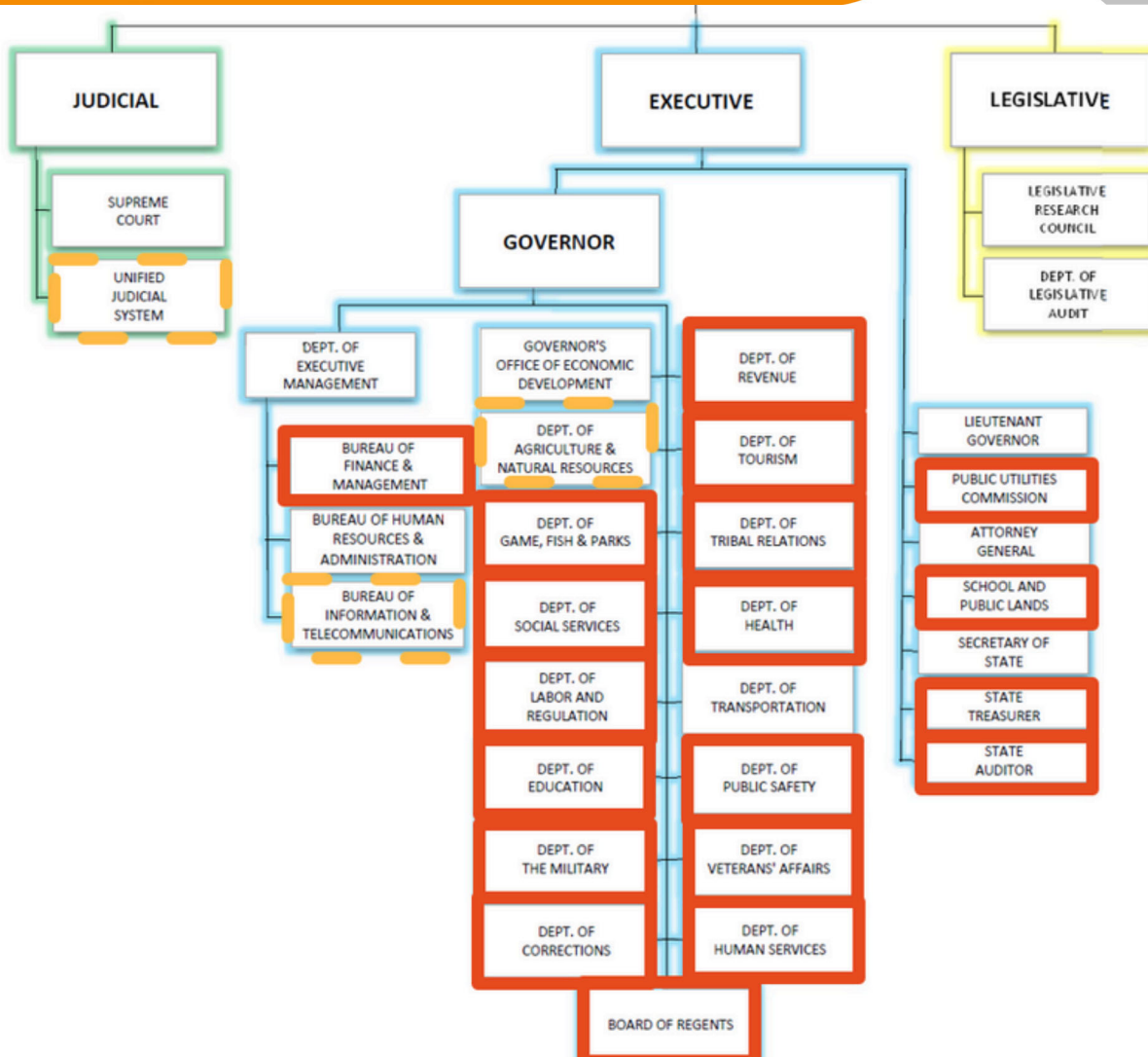
## NOT STARTED

- Implementation at Department of Transportation
- Implementation at SDRS





# Agencies Implemented



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