

JUNE 30, 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-one 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, the Public Utilities Commission, and the Bureau of Information and Technology. 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.

# Strategy & Implementation

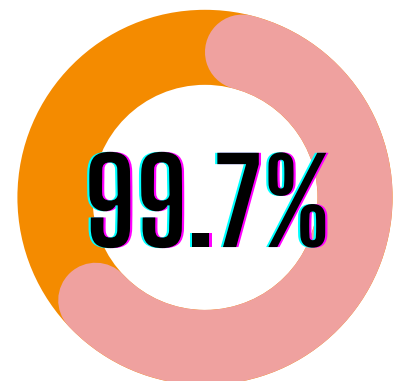
The Framework underscores the critical importance of monitoring, testing, and reporting control deficiencies as integral components of first-line defense activities. This report outlines the results and findings derived from the self-assessments conducted by control owners across each division. The following 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 99.7% response rate on the control owner attestations this quarter.







# STATEWIDE SUMMARY

**Allysen Kerr, Statewide Internal Control Officer**  
**Last review period: March 24, 2025 | Date of review: June 30, 2025**

Metric	Details	Quarter 4, FY 25		Quarter 3, FY 25		Quarter 2, FY 25		Quarter 1, FY 25	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	700	7.6%	677	7.8%	671	7.9%	671	7.9%
	Technology	555	6.0%	479	5.5%	477	5.6%	477	5.6%
	Operational	4997	54.4%	4713	54.5%	4651	54.5%	4636	54.4%
	Compliance	1851	20.1%	1758	20.3%	1723	20.2%	1720	20.2%
	Financial	977	10.6%	918	10.6%	912	10.7%	912	10.7%
	Fraud	109	1.2%	102	1.2%	101	1.2%	101	1.2%
		9189	100%	8647	100%	8535	100%	8517	100%
Risk by Priority	Low	1688	18.4%	1628	18.8%	1585	18.6%	1585	18.6%
	Medium	5618	61.1%	5303	61.3%	5244	61.4%	5241	61.5%
	High	1478	16.1%	1367	15.8%	1358	15.9%	1347	15.8%
	Critical	405	4.4%	349	4.0%	348	4.1%	344	4.0%
		9189	100%	8647	100%	8535	100%	8517	100%
Control Owner Self-Assessments	Completed On-time	99.7%		99.4%		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%	3	9.1%	1	3.1%	3	7.5%
	Technology	12	17.9%	1	3.0%	5	15.6%	0	0.0%
	Operational	38	56.7%	25	75.8%	15	46.9%	32	80.0%
	Compliance	14	20.9%	2	6.1%	10	31.3%	3	7.5%
	Financial	3	4.5%	2	6.1%	1	3.1%	2	5.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		67	100%	33	100%	32	100%	40	100%
Total Open Control Issues		40		0		0		0	
Preventive vs. Detective Controls		73.3% vs. 26.7%		72.5% vs. 27.5%		72.5% vs. 27.5%		72.9% vs. 27.1%	
Controls by Frequency	Ad-Hoc	1299	49.7%	1152	49.3%	1145	49.2%	1126	49.1%
	Daily	383	14.7%	352	15.1%	350	15.1%	340	14.8%
	Weekly	83	3.2%	70	3.0%	70	3.0%	70	3.1%
	Bi-Weekly	17	0.7%	16	0.7%	16	0.7%	15	0.7%
	Monthly	234	9.0%	221	9.5%	221	9.5%	219	9.6%
	Bi-Monthly	12	0.5%	12	0.5%	12	0.5%	12	0.5%
	Quarterly	82	3.1%	63	2.7%	63	2.7%	62	2.7%
	Semi-Annually	73	2.8%	65	2.8%	65	2.8%	65	2.8%
	Annually	429	16.4%	384	16.4%	383	16.5%	383	16.7%
		2612	100%	2335	100%	2325	100%	2292	100%
Control Issues by Agency	Board of Regents	13	19.4%	0	0.0%	27	84.4%	0	0.0%
	Bureau of Information & Technology	40	59.7%	0	0.0%	0	0.0%	0	0.0%
	Department of Corrections	7	10.4%	0	0.0%	2	6.3%	0	0.0%
	Department of Education	0	0.0%	1	3.0%	0	0.0%	3	7.5%
	Department of Game, Fish & Parks	0	0.0%	5	15.2%	0	0.0%	1	2.5%
	Department of Health	0	0.0%	5	15.2%	0	0.0%	4	10.0%
	Department of Human Services	5	7.5%	0	0.0%	3	9.4%	0	0.0%
	Department of Labor and Regulation	0	0.0%	9	27.3%	0	0.0%	8	20.0%
	Department of Public Safety	0	0.0%	0	0.0%	0	0.0%	1	2.5%
	Department of Revenue	1	1.5%	0	0.0%	0	0.0%	0	0.0%
	Department of Social Services	0	0.0%	12	36.4%	0	0.0%	21	52.5%
	Department of Tourism	1	1.5%	0	0.0%	0	0.0%	0	0.0%
	Department of Veteran Affairs	0	0.0%	1	3.0%	0	0.0%	2	5.0%
		67	100%	33	100%	32	100%	40	100%

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Technology	13	7.0%	13	7.0%	13	7.0%	13	7.0%
	Operational	123	65.8%	123	65.8%	123	65.8%	123	65.8%
	Compliance	27	14.4%	27	14.4%	27	14.4%	27	14.4%
	Financial	24	12.8%	24	12.8%	24	12.8%	24	12.8%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		187	100%	187	100%	187	100%	187	100%
Risk by Priority	Low	52	27.8%	52	27.8%	52	27.8%	52	27.8%
	Medium	109	58.3%	109	58.3%	109	58.3%	109	58.3%
	High	25	13.4%	25	13.4%	25	13.4%	25	13.4%
	Critical	1	0.5%	1	0.5%	1	0.5%	1	0.5%
		187	100%	187	100%	187	100%	187	100%
Control Owner Self-Assessments	Completed On-time	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%
	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%
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%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		67.2% vs. 32.8%		67.2% vs. 32.8%		67.2% vs. 32.8%		67.2% vs. 32.8%	
Controls by Frequency	Ad-Hoc	32	52.5%	32	52.5%	32	52.5%	32	52.5%
	Daily	8	13.1%	8	13.1%	8	13.1%	8	13.1%
	Weekly	1	1.6%	1	1.6%	1	1.6%	1	1.6%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	4	6.6%	4	6.6%	4	6.6%	4	6.6%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	3	4.9%	3	4.9%	3	4.9%	3	4.9%
	Semi-Annually	1	1.6%	1	1.6%	1	1.6%	1	1.6%
	Annually	12	19.7%	12	19.7%	12	19.7%	12	19.7%
		61	100%	61	100%	61	100%	61	100%



# REVENUE

**Morgan Deis: Internal Control Officer**

**Last review period: December 20, 2024 | Date of review: June 30, 2025**

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	40	14.1%	40	14.1%	40	14.1%	40	14.4%
	Technology	27	9.5%	27	9.5%	27	9.5%	27	9.7%
	Operational	83	29.3%	83	29.3%	83	29.3%	81	29.1%
	Compliance	73	25.8%	73	25.8%	73	25.8%	72	25.9%
	Financial	55	19.4%	55	19.4%	55	19.4%	55	19.8%
	Fraud	5	1.8%	5	1.8%	5	1.8%	3	1.1%
		283	100%	283	100%	283	100%	278	100%
Risk by Priority	Low	79	27.9%	79	27.9%	79	27.9%	79	28.4%
	Medium	132	46.6%	132	46.6%	132	46.6%	131	47.1%
	High	39	13.8%	39	13.8%	39	13.8%	37	13.3%
	Critical	33	11.7%	33	11.7%	33	11.7%	31	11.2%
		283	100%	283	100%	283	100%	278	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	0.0%
	Technology	0	0.0%	0	0%	1	14.3%	0	0.0%
	Operational	1	100.0%	0	0%	1	14.3%	0	0.0%
	Compliance	0	0.0%	0	0%	3	42.9%	1	100.0%
	Financial	0	0.0%	0	0%	0	0.0%	0	0.0%
	Fraud	0	0.0%	0	0%	2	28.6%	0	0.0%
		1	100%	0	0%	7	100%	1	100%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOR Administration	0	0.0%	0	0%	1	14.3%	1	100.0%
	DOR Audit	0	0.0%	0	0%	0	0.0%	0	0.0%
	DOR Business Tax	1	100.0%	0	0%	0	0.0%	0	0.0%
	DOR Gaming	0	0.0%	0	0%	0	0.0%	0	0.0%
	DOR Legal	0	0.0%	0	0%	1	14.3%	0	0.0%
	DOR Lottery	0	0.0%	0	0%	0	0.0%	0	0.0%
	DOR Motor Vehicles	0	0.0%	0	0%	5	71.4%	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%
		1	100%	0	0%	7	100%	1	100%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		34.3% vs. 65.7%		34.3% vs. 65.7%		34.3% vs. 65.7%		34.7% vs. 65.3%	
Controls by Frequency	Ad-Hoc	68	38.2%	68	38.2%	68	38.2%	67	38.7%
	Daily	26	14.6%	26	14.6%	26	14.6%	26	15.0%
	Weekly	5	2.8%	5	2.8%	5	2.8%	5	2.9%
	Bi-Weekly	5	2.8%	5	2.8%	5	2.8%	5	2.9%
	Monthly	38	21.3%	38	21.3%	38	21.3%	36	20.8%
	Bi-Monthly	3	1.7%	3	1.7%	3	1.7%	3	1.7%
	Quarterly	6	3.4%	6	3.4%	6	3.4%	6	3.5%
	Semi-Annually	4	2.2%	4	2.2%	4	2.2%	2	1.2%
	Annually	23	12.9%	23	12.9%	23	12.9%	23	13.3%
		178	100%	178	100%	178	100%	173	100%



TOURISM INDUSTRY

## TOURISM

Hallie Willey: Finance Officer

Last review period: December 20, 2024 | Date of review: June 30, 2025

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
		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%
	Technology	0	0.0%	0	0%	0	0%	0	0%
	Operational	1	100.0%	0	0%	0	0%	0	0%
	Compliance	0	0.0%	0	0%	0	0%	0	0%
	Financial	0	0.0%	0	0%	0	0%	0	0%
	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	TOUR Arts	1	100.0%	0	0%	0	0%	0	0%
	TOUR Tourism	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		20% vs. 80%		20% vs. 80%		20% vs. 80%		20% vs. 80%	
Controls by Frequency	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%





# TRIBAL RELATIONS

**Hallie Willey: Finance Officer**

**Last review period: December 20, 2024 | Date of review: June 30, 2025**

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	16	12.9%	16	12.9%	16	12.9%	7	12.7%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	67	54.0%	67	54.0%	67	54.0%	32	58.2%
	Compliance	6	4.8%	6	4.8%	6	4.8%	1	1.8%
	Financial	35	28.2%	35	28.2%	35	28.2%	15	27.3%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		124	100%	124	100%	124	100%	55	100%
Risk by Priority	Low	52	41.9%	52	41.9%	52	41.9%	23	41.8%
	Medium	63	50.8%	63	50.8%	63	50.8%	28	50.9%
	High	9	7.3%	9	7.3%	9	7.3%	4	7.3%
	Critical	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		124	100%	124	100%	124	100%	55	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%
	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%
		0	0%	0	0%	1	100%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	TRIB Tribal Relations	0	0%	1	100.0%	1	100.0%	0	0%
		0	0%	1	100%	1	100%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		55% vs. 45%		55% vs. 45%		55% vs. 45%		45.5% vs. 54.5%	
Controls by Frequency	Ad-Hoc	8	40.0%	8	40.0%	8	40.0%	4	36.4%
	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	2	10.0%	2	10.0%	2	10.0%	2	18.2%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	1	5.0%	1	5.0%	1	5.0%	1	9.1%
	Semi-Annually	2	10.0%	2	10.0%	2	10.0%	2	18.2%
	Annually	7	35.0%	7	35.0%	7	35.0%	2	18.2%
		20	100%	20	100%	20	100%	11	100%





# CORRECTIONS

**Emily Trujillo:** Associate Director of Budget & Business Ops

**Last review period:** December 20, 2024 | **Date of review:** June 30, 2025

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	22	6.1%	22	6.1%	22	6.4%	22	6.4%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	252	69.8%	252	69.8%	237	69.1%	237	69.1%
	Compliance	46	12.7%	46	12.7%	43	12.5%	43	12.5%
	Financial	41	11.4%	41	11.4%	41	12.0%	41	12.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		361	100%	361	100%	343	100%	343	100%
Risk by Priority	Low	132	36.6%	132	36.6%	132	38.5%	132	38.5%
	Medium	168	46.5%	168	46.5%	165	48.1%	165	48.1%
	High	40	11.1%	40	11.1%	29	8.5%	29	8.5%
	Critical	21	5.8%	21	5.8%	17	5.0%	17	5.0%
		361	100%	361	100%	343	100%	343	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	0.0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	6	85.7%	1	50.0%	1	100.0%	2	100.0%
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Financial	1	14.3%	1	50.0%	0	0.0%	0	0.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		7	100%	2	100%	1	100%	2	100%
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 Correctional Behavioral Health	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC Finance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC Grants	0	0.0%	0	0.0%	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	2	28.6%	1	50.0%	0	0.0%	0	0.0%
	DOC Security	5	71.4%	1	50.0%	1	100.0%	2	100.0%
		7	100%	2	100%	1	100%	2	100%
Controls with Repeat Issues		0		0		1		0	
Preventive vs. Detective Controls		55.4% vs. 44.6%		55.4% vs. 44.6%		61.3% vs. 38.7%		61.3% vs. 38.7%	
Controls by Frequency	Ad-Hoc	50	48.5%	50	48.5%	33	45.2%	33	45.2%
	Daily	28	27.2%	28	27.2%	18	24.7%	18	24.7%
	Weekly	2	1.9%	2	1.9%	2	2.7%	2	2.7%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	16	15.5%	16	15.5%	14	19.2%	14	19.2%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	1	1.0%	1	1.0%	0	0.0%	0	0.0%
	Semi-Annually	1	1.0%	1	1.0%	1	1.4%	1	1.4%
	Annually	5	4.9%	5	4.9%	5	6.8%	5	6.8%
		103	100%	103	100%	73	100%	73	100%

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	3	3.8%	3	3.8%	3	3.8%	3	3.8%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	54	69.2%	54	69.2%	54	69.2%	54	69.2%
	Compliance	13	16.7%	13	16.7%	13	16.7%	13	16.7%
	Financial	8	10.3%	8	10.3%	8	10.3%	8	10.3%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		78	100%	78	100%	78	100%	78	100%
Risk by Priority	Low	35	44.9%	35	44.9%	35	44.9%	35	44.9%
	Medium	40	51.3%	40	51.3%	40	51.3%	40	51.3%
	High	2	2.6%	2	2.6%	2	2.6%	2	2.6%
	Critical	1	1.3%	1	1.3%	1	1.3%	1	1.3%
		78	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		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	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		25% vs. 75%		25% vs. 75%		25% vs. 75%		25% vs. 75%	
Controls by Frequency	Ad-Hoc	0	0.0%	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	100.0%	4	100.0%	4	100.0%	4	100.0%
	Annually	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		4	100%	4	100%	4	100%	4	100%



Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Technology	9	14.1%	9	14.1%	9	14.5%	9	14.5%
	Operational	38	59.4%	38	59.4%	37	59.7%	37	59.7%
	Compliance	16	25.0%	16	25.0%	15	24.2%	15	24.2%
	Financial	1	1.6%	1	1.6%	1	1.6%	1	1.6%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		64	100%	64	100%	62	100%	62	100%
Risk by Priority		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Low	13	20.3%	13	20.3%	13	21.0%	13	21.0%
	Medium	38	59.4%	38	59.4%	36	58.1%	36	58.1%
	High	2	3.1%	2	3.1%	2	3.2%	2	3.2%
	Critical	11	17.2%	11	17.2%	11	17.7%	11	17.7%
		64	100%	64	100%	62	100%	62	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%
	Technology	0	0%	0	0%	0	0%	0	0.0%
	Operational	0	0%	0	0%	0	0%	2	100.0%
	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%
		0	0%	0	0%	0	0%	2	100%
Total Open Control Issues		0		0		0		0	
Control Issues by Division		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	OSA Accounting	0	0%	0	0%	0	0%	1	100.0%
	OSA Auditing	0	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%	1	100%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		91.7% vs. 8.3%		91.7% vs. 8.3%		91.7% vs. 8.3%		91.7% vs. 8.3%	
Controls by Frequency		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Ad-Hoc	9	75.0%	9	75.0%	9	75.0%	9	75.0%
	Daily	1	8.3%	1	8.3%	1	8.3%	1	8.3%
	Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Bi-Weekly	1	8.3%	1	8.3%	1	8.3%	1	8.3%
	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	1	8.3%	1	8.3%	1	8.3%	1	8.3%
	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%
		12	100%	12	100%	12	100%	12	100%

# STATE TREASURER

**Jason Williams: Deputy State Treasurer**

**Last review period:** December 20, 2024 | **Date of review:** June 30, 2025

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	3	4.5%	3	4.5%	3	4.5%	3	4.5%
	Technology	3	4.5%	3	4.5%	3	4.5%	3	4.5%
	Operational	38	56.7%	38	56.7%	38	56.7%	38	56.7%
	Compliance	15	22.4%	15	22.4%	15	22.4%	15	22.4%
	Financial	8	11.9%	8	11.9%	8	11.9%	8	11.9%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		67	100%	67	100%	67	100%	67	100%
Risk by Priority	Low	35	52.2%	35	52.2%	35	52.2%	35	52.2%
	Medium	24	35.8%	24	35.8%	24	35.8%	24	35.8%
	High	8	11.9%	8	11.9%	8	11.9%	8	11.9%
	Critical	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		67	100%	67	100%	67	100%	67	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		88.9%		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%
	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%
		0	0%	0	0%	1	100%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	OST Treasury Management	0	0%	0	0%	1	100.0%	0	0%
	OST Unclaimed Property	0	0%	0	0%	0	0.0%	0	0%
		0	0%	0	0%	1	100%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		40% vs. 60%		40% vs. 60%		40% vs. 60%		40% vs. 60%	
Controls by Frequency	Ad-Hoc	35	79.5%	35	79.5%	35	79.5%	35	79.5%
	Daily	4	9.1%	4	9.1%	4	9.1%	4	9.1%
	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	3	6.8%	3	6.8%	3	6.8%	3	6.8%
	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	2.3%	1	2.3%	1	2.3%	1	2.3%
	Annually	1	2.3%	1	2.3%	1	2.3%	1	2.3%
		44	100%	44	100%	44	100%	44	100%





# HUMAN SERVICES

**Greg Evans: Audit Manager**

**Last review period: December 20, 2024 | Date of review: June 30, 2025**

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	26	6.1%	25	6.0%	25	6.0%	25	6.0%
	Technology	9	2.1%	9	2.2%	9	2.2%	9	2.2%
	Operational	226	52.9%	221	53.4%	221	53.4%	221	53.4%
	Compliance	122	28.6%	115	27.8%	115	27.8%	115	27.8%
	Financial	39	9.1%	39	9.4%	39	9.4%	39	9.4%
	Fraud	5	1.2%	5	1.2%	5	1.2%	5	1.2%
		427	100%	414	100%	414	100%	414	100%
Risk by Priority	Low	61	14.3%	57	13.8%	57	13.8%	57	13.8%
	Medium	285	66.7%	276	66.7%	276	66.7%	276	66.7%
	High	69	16.2%	69	16.7%	69	16.7%	69	16.7%
	Critical	12	2.8%	12	2.9%	12	2.9%	12	2.9%
		427	100%	414	100%	414	100%	414	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	0.0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	2	40.0%	1	33.3%	2	40.0%	11	57.9%
	Compliance	3	60.0%	2	66.7%	3	60.0%	8	42.1%
	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%
		5	100%	3	100%	5	100%	19	100%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DHS Blind & Visually Impaired	1	20.0%	0	0.0%	0	0.0%	0	0.0%
	DHS Developmental Center	2	40.0%	3	100.0%	1	20.0%	1	5.3%
	DHS Developmental Disabilities	1	20.0%	0	0.0%	2	40.0%	12	63.2%
	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%	2	40.0%	0	0.0%
	DHS Long Term Services & Supports	1	20.0%	0	0.0%	0	0.0%	6	31.6%
	DHS Rehabilitation Services	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		5	100%	3	100%	5	100%	19	100%
Controls with Repeat Issues		0		0		3		0	
Preventive vs. Detective Controls		78.4% vs. 21.6%		78.4% vs. 21.6%		78.4% vs. 21.6%		78.4% vs. 21.6%	
Controls by Frequency	Ad-Hoc	54	61.4%	54	61.4%	54	61.4%	54	61.4%
	Daily	2	2.3%	2	2.3%	2	2.3%	2	2.3%
	Weekly	2	2.3%	2	2.3%	2	2.3%	2	2.3%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	8	9.1%	8	9.1%	8	9.1%	8	9.1%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	6	6.8%	6	6.8%	6	6.8%	6	6.8%
	Semi-Annually	2	2.3%	2	2.3%	2	2.3%	2	2.3%
	Annually	14	15.9%	14	15.9%	14	15.9%	14	15.9%
		88	100%	88	100%	88	100%	88	100%

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	283	6.9%	283	6.9%	283	6.9%	0	0%
	Technology	291	7.1%	291	7.1%	291	7.1%	0	0%
	Operational	2167	53.0%	2167	53.0%	2167	53.0%	0	0%
	Compliance	854	20.9%	854	20.9%	854	20.9%	0	0%
	Financial	428	10.5%	428	10.5%	428	10.5%	0	0%
	Fraud	69	1.7%	69	1.7%	69	1.7%	0	0%
		4092	100%	4092	100%	4092	100%	0	0%
Risk by Priority									
	Low	474	11.6%	474	11.6%	474	11.6%	0	0%
	Medium	2648	64.7%	2648	64.7%	2648	64.7%	0	0%
	High	806	19.7%	806	19.7%	806	19.7%	0	0%
	Critical	164	4.0%	164	4.0%	164	4.0%	0	0%
		4092	100%	4092	100%	4092	100%	0	0%
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%	1	3.7%	2	3.1%	0	0%
	Technology	2	15.4%	5	18.5%	13	20.0%	0	0%
	Operational	5	38.5%	13	48.1%	28	43.1%	0	0%
	Compliance	6	46.2%	8	29.6%	8	12.3%	0	0%
	Financial	0	0.0%	0	0.0%	14	21.5%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0%
		13	100%	27	100%	65	100%	0	0%
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%
	BHSU Athletics	0	0.0%	0	0.0%	1	1.5%	0	0%
	BHSU Facilities	2	15.4%	0	0.0%	0	0.0%	0	0%
	BHSU Finance, HR & Marketing	0	0.0%	0	0.0%	2	3.0%	0	0%
	BHSU Foundation	0	0.0%	0	0.0%	0	0.0%	0	0%
	BHSU IT	1	7.7%	2	7.7%	1	1.5%	0	0%
	BHSU Research	0	0.0%	0	0.0%	0	0.0%	0	0%
	BHSU Student Affairs	0	0.0%	0	0.0%	3	4.5%	0	0%
	BOR Academic & Student Affairs	0	0.0%	1	3.8%	3	4.5%	0	0%
	BOR Executive Director	0	0.0%	0	0.0%	0	0.0%	0	0%
	BOR Finance	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%
	BOR HR & Central Payroll	0	0.0%	0	0.0%	1	1.5%	0	0%
	BOR Info & Gov't Relations	0	0.0%	0	0.0%	0	0.0%	0	0%
	BOR RIS	1	7.7%	1	3.8%	7	10.4%	0	0%
	DSU Academic Affairs	1	7.7%	0	0.0%	0	0.0%	0	0%
	DSU Athletics	0	0.0%	0	0.0%	1	1.5%	0	0%
	DSU Facilities	0	0.0%	0	0.0%	1	1.5%	0	0%
	DSU Finance, HR & Marketing	0	0.0%	1	3.8%	0	0.0%	0	0%
	DSU Foundation	0	0.0%	0	0.0%	18	26.9%	0	0%
	DSU IT	0	0.0%	1	3.8%	4	6.0%	0	0%
	DSU Research	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%
	NSU Academic Affairs	1	7.7%	1	3.8%	0	0.0%	0	0%
	NSU Athletics	0	0.0%	0	0.0%	0	0.0%	0	0%
	NSU Facilities	0	0.0%	0	0.0%	0	0.0%	0	0%
	NSU Finance, HR & Marketing	0	0.0%	0	0.0%	1	1.5%	0	0%
	NSU Foundation	0	0.0%	0	0.0%	0	0.0%	0	0%
	NSU IT	0	0.0%	0	0.0%	1	1.5%	0	0%
	NSU Research	0	0.0%	1	3.8%	0	0.0%	0	0%
	NSU Student Affairs	0	0.0%	1	3.8%	3	4.5%	0	0%
	SDBVI	1	7.7%	3	11.5%	3	4.5%	0	0%
	SDSD	0	0.0%	0	0.0%	2	3.0%	0	0%
	SDSMT Academic Affairs	0	0.0%	1	3.8%	0	0.0%	0	0%
	SDSMT Athletics	0	0.0%	1	3.8%	0	0.0%	0	0%
	SDSMT Facilities	0	0.0%	0	0.0%	1	1.5%	0	0%
	SDSMT Finance, HR & Marketing	1	7.7%	1	3.8%	0	0.0%	0	0%
	SDSMT Foundation	0	0.0%	0	0.0%	0	0.0%	0	0%
	SDSMT IT	1	7.7%	3	11.5%	6	9.0%	0	0%
	SDSMT Research	1	7.7%	1	3.8%	1	1.5%	0	0%
	SDSMT Student Affairs	0	0.0%	0	0.0%	0	0.0%	0	0%
	SDSU Academic Affairs	0	0.0%	1	3.8%	1	1.5%	0	0%
	SDSU Athletics	0	0.0%	0	0.0%	0	0.0%	0	0%
	SDSU Facilities	0	0.0%	0	0.0%	0	0.0%	0	0%
	SDSU Finance, HR & Marketing	0	0.0%	0	0.0%	1	1.5%	0	0%
	SDSU Foundation	0	0.0%	0	0.0%	0	0.0%	0	0%
	SDSU IT	0	0.0%	1	3.8%	1	1.5%	0	0%
	SDSU Research	0	0.0%	0	0.0%	0	0.0%	0	0%
	SDSU Student Affairs	0	0.0%	1	3.8%	1	1.5%	0	0%
	USD Academic Affairs	0	0.0%	0	0.0%	0	0.0%	0	0%
	USD Athletics	0	0.0%	0	0.0%	0	0.0%	0	0%
	USD Facilities	0	0.0%	1	3.8%	1	1.5%	0	0%
	USD Finance, HR & Marketing	1	7.7%	2	7.7%	0	0.0%	0	0%
	USD Foundation	0	0.0%	0	0.0%	0	0.0%	0	0%
	USD IT	2	15.4%	1	3.8%	1	1.5%	0	0%
	USD Research	0	0.0%	0	0.0%	0	0.0%	0	0%
	USD Student Affairs	0	0.0%	0	0.0%	1	1.5%	0	0%
		13	100%	26	100%	67	100%	0	0%
Controls with Repeat Issues		4		8		0		0	
Preventive vs. Detective Controls		83.1% vs. 16.9%		83.1% vs. 16.9%		83.1% vs. 16.9%		0% vs. 0%	
Controls by Frequency									
	Ad-Hoc	577	46.6%	577	46.6%	575	46.6%	0	0%
	Daily	223	18.0%	223	18.0%	223	18.1%	0	0%
	Weekly	44	3.6%	44	3.6%	44	3.6%	0	0%
	Bi-Weekly	10	0.8%	10	0.8%	9	0.7%	0	0%
	Monthly	96	7.8%	96	7.8%	96	7.8%	0	0%
	Bi-Monthly	6	0.5%	6	0.5%	6	0.5%	0	0%
	Quarterly	31	2.5%	31	2.5%	31	2.5%	0	0%
	Semi-Annually	38	3.1%	38	3.1%	38	3.1%	0	0%
	Annually	212	17.1%	212	17.1%	212	17.2%	0	0%
		1237	100%	1237	100%	1234	100%	0	0%



# INFORMATION & TECHNOLOGY

**Morgan Gruebele: Director of EMFO**

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

Metric	Details	Quarter 4, FY 25		Quarter 2, FY 25		Quarter 4, FY24		Quarter 2, FY24	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	22	4.2%	0	0%	0	0%	0	0%
	Technology	76	14.4%	0	0%	0	0%	0	0%
	Operational	279	52.7%	0	0%	0	0%	0	0%
	Compliance	86	16.3%	0	0%	0	0%	0	0%
	Financial	59	11.2%	0	0%	0	0%	0	0%
	Fraud	7	1.3%	0	0%	0	0%	0	0%
		529	100%	0	0%	0	0%	0	0%
Risk by Priority	Low	56	10.6%	0	0%	0	0%	0	0%
	Medium	306	57.8%	0	0%	0	0%	0	0%
	High	111	21.0%	0	0%	0	0%	0	0%
	Critical	56	10.6%	0	0%	0	0%	0	0%
		529	100%	0	0%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	98.2%		0%		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%
	Technology	10	25.0%	0	0%	0	0%	0	0%
	Operational	23	57.5%	0	0%	0	0%	0	0%
	Compliance	5	12.5%	0	0%	0	0%	0	0%
	Financial	2	5.0%	0	0%	0	0%	0	0%
	Fraud	0	0.0%	0	0%	0	0%	0	0%
		40	100%	0	0%	0	0%	0	0%
Total Open Control Issues		40		0		0		0	
Control Issues by Division	BIT AAS	5	12.5%	0	0%	0	0%	0	0%
	BIT Admin, Finance, & Legal	12	30.0%	0	0%	0	0%	0	0%
	BIT EPI	11	27.5%	0	0%	0	0%	0	0%
	BIT SDPB	9	22.5%	0	0%	0	0%	0	0%
	BIT State Radio	0	0.0%	0	0%	0	0%	0	0%
	BIT TOC	3	7.5%	0	0%	0	0%	0	0%
		40	100%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		79.8% vs. 20.2%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	147	53.1%	0	0%	0	0%	0	0%
	Daily	31	11.2%	0	0%	0	0%	0	0%
	Weekly	13	4.7%	0	0%	0	0%	0	0%
	Bi-Weekly	1	0.4%	0	0%	0	0%	0	0%
	Monthly	13	4.7%	0	0%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0%	0	0%	0	0%
	Quarterly	19	6.9%	0	0%	0	0%	0	0%
	Semi-Annually	8	2.9%	0	0%	0	0%	0	0%
	Annually	45	16.2%	0	0%	0	0%	0	0%
		277	100%	0	0%	0	0%	0	0%

## 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-one agencies (BFM, DOR, SDDA, GFP, DTR, TOUR, DOC, DOM, SPL, OSA, DPS, DSS, DOH, OST, DOE, DHS, DLR, BOR, DVA, PUC, & BIT)
- 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 Unified Judicial System, Department of Agriculture & Natural Resources, South Dakota Retirement System, Secretary of State, and Department of Transportation
- Internal Control Framework Review
- Training new ICO's
- FY26 Work Plan



### NOT STARTED

- Attorney General, Bureau of Human Resources & Administration, and Governor's Office of Economic Development





# Agencies Implemented

