

JUNE 29, 2023

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 fourteen 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, and the Office of the State Treasurer. These agencies have documented their objectives, risks and controls which are subject to periodic revision.

Due to a merger between the Department of Agriculture and the Department of Environment and Natural Resources, work done at the Department of Agriculture is temporarily suppressed. We will resume this work as well as refresh it to reflect the new agency when the framework is rolled out to Department of Agriculture and Natural Resources.

Our Intent

The Statewide Internal Control Framework enables the State and its individual Agencies to implement an adaptive, effective internal control system with the intent to continually improve accountability in achieving Agency and State objectives. The Framework consists of a set of Standards which provide guidance for establishing, maintaining, assessing, and reporting effective internal controls across the State.

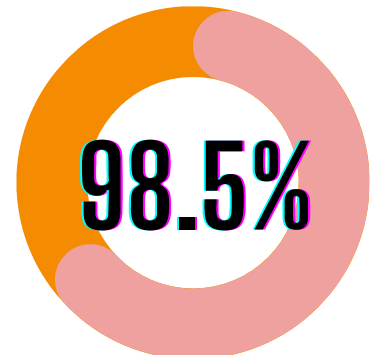
Strategy & Implementation

The Framework provides for the need to monitor, test and report control deficiencies as part of the first line of defense activities. This report details the results and findings as part of the self-assessments performed by the control owners in each division. The following activities were performed as part of the self-assessment:

- Control owners and Agency Internal Control Officers completed a review of their objectives, risks, and controls to ensure their matrix was up to date. This includes changing risks, risk ratings, objectives, and prioritizations where necessary;
- Control owners completed a self-assessment/attestation for their respective controls validating control effectiveness;
- Control owners are documenting remediation plans for control deficiencies where applicable;
- Control owners received training on attestation completion;
- The Statewide Internal Control Officer reviewed the key information reported by all relevant parties and provided guidance where necessary.

Control Attestation Summary

Overall, we had a 98.5% response rate on the control owner attestations this quarter.





STATEWIDE SUMMARY

Allysen Kerr, Statewide Internal Control Officer
Last review period: March 29, 2023 | Date of review: June 29, 2023

Metric	Details	Quarter 4, FY 23		Quarter 3, FY 23		Quarter 2, FY 23		Quarter 1, FY 23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	278	9.5%	275	9.6%	186	9.9%	186	9.9%
	Technology	135	4.6%	132	4.6%	73	3.9%	73	3.9%
	Operational	1705	58.3%	1667	58.3%	1146	60.8%	1146	60.8%
	Compliance	482	16.5%	467	16.3%	273	14.5%	273	14.5%
	Financial	313	10.7%	305	10.7%	204	10.8%	204	10.8%
	Fraud	12	0.4%	12	0.4%	3	0.2%	3	0.2%
		2925	100%	2858	100%	1885	100%	1885	100%
Risk by Priority	Low	810	27.7%	775	27.1%	583	30.9%	583	30.9%
	Medium	1690	57.8%	1666	58.3%	1045	55.4%	1045	55.4%
	High	307	10.5%	299	10.5%	180	9.5%	180	9.5%
	Critical	118	4.0%	118	4.1%	77	4.1%	77	4.1%
		2925	100%	2858	100%	1885	100%	1885	100%
Control Owner Self-Assessments	Completed On-time	98.5%		94.1%		100%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	8	2.6%	12	3.9%	5	1.6%	7	2.3%
	Critical	3	2.5%	4	3.4%	2	1.7%	1	0.8%
		11	2.6%	16	3.8%	7	1.6%	8	1.9%
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	3	18.8%	0	0.0%	2	22.2%
	Technology	1	12.5%	0	0.0%	0	0.0%	0	0.0%
	Operational	7	87.5%	10	62.5%	5	71.4%	5	55.6%
	Compliance	0	0.0%	2	12.5%	2	28.6%	1	11.1%
	Financial	0	0.0%	1	6.3%	0	0.0%	1	11.1%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Open Control Issues		3		3		0		0	
Preventive vs. Detective Controls		50.5% vs. 49.5%		50.9% vs. 49.1%		43.1% vs. 56.9%		43.1% vs. 56.9%	
Controls by Frequency	Ad-Hoc	349	50.0%	314	48.0%	201	44.7%	199	44.7%
	Daily	89	12.8%	85	13.0%	57	12.7%	57	12.8%
	Weekly	20	2.9%	20	3.1%	11	2.4%	11	2.5%
	Bi-Weekly	6	0.9%	6	0.9%	6	1.3%	6	1.3%
	Monthly	93	13.3%	90	13.8%	65	14.4%	65	14.6%
	Bi-Monthly	6	0.9%	6	0.9%	3	0.7%	3	0.7%
	Quarterly	21	3.0%	21	3.2%	16	3.6%	16	3.6%
	Semi-Annually	12	1.7%	11	1.7%	10	2.2%	9	2.0%
	Annually	102	14.6%	101	15.4%	81	18.0%	79	17.8%
		698	100%	654	100%	450	100%	445	100%

Rachel Williams: Director of EMFO

Last review period: December 21, 2022 | Date of review: June 29, 2023

Metric	Details	Quarter 4, FY 23		Quarter 2, FY 23		Quarter 4, FY22		Quarter 2, FY22	
		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%		90.5%		100%	
Critical / High Priority Risks with an Identified Control Issue	High Critical	2	8%	0	0%	0	0%	0	0%
		0	0%	0	0%	0	0%	0	0%
		2	7.7%	0	0%	0	0%	0	0%
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		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	2	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%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	BFM Budget Analysis	0	0.0%	0	0%	0	0%	0	0%
	BFM EMFO	1	50.0%	0	0%	0	0%	0	0%
	BFM Financial Reporting	0	0.0%	0	0%	0	0%	0	0%
	BFM Financial Systems and Ops	1	50.0%	0	0%	0	0%	0	0%
	BFM Internal Controls	0	0.0%	0	0%	0	0%	0	0%
	BFM State Economist	0	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

Bobi Adams: Deputy Director of Administration

Last review period: December 21, 2022 | Date of review: June 29, 2023

Metric	Details	Quarter 4, FY 23		Quarter 2, FY 23		Quarter 4, FY22		Quarter 2, FY22	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	40	14.4%	40	14.4%	40	14.4%	40	14.4%
	Technology	27	9.7%	27	9.7%	27	9.7%	27	9.7%
	Operational	81	29.1%	81	29.1%	81	29.1%	81	29.1%
	Compliance	72	25.9%	72	25.9%	72	25.9%	72	25.9%
	Financial	55	19.8%	55	19.8%	55	19.8%	55	19.8%
	Fraud	3	1.1%	3	1.1%	3	1.1%	3	1.1%
		278	100%	278	100%	278	100%	278	100%
Risk by Priority	Low	79	28.4%	79	28.4%	79	28.4%	79	28.4%
	Medium	131	47.1%	131	47.1%	131	47.1%	131	47.1%
	High	37	13.3%	37	13.3%	37	13.3%	37	13.3%
	Critical	31	11.2%	31	11.2%	31	11.2%	31	11.2%
		278	100%	278	100%	278	100%	278	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	0	0%	3	8.1%	1	2.7%	2	5.4%
	Critical	1	3.2%	1	3.2%	1	3.2%	2	6.5%
		1	1.5%	4	5.9%	2	2.9%	4	5.9%
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Open Control Issues by Risk Type	Public Perception	0	0.0%	0	0.0%	0	0.0%	1	20.0%
	Technology	1	100.0%	0	0.0%	1	50.0%	0	0.0%
	Operational	0	0.0%	2	50.0%	0	0.0%	1	20.0%
	Compliance	0	0.0%	2	50.0%	1	50.0%	2	40.0%
	Financial	0	0.0%	0	0.0%	0	0.0%	1	20.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division									
Control Issues by Division	DOR Administration	0	0.0%	3	75.0%	0	0.0%	2	40.0%
	DOR Audit	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOR Business Tax	0	0.0%	0	0.0%	0	0.0%	1	20.0%
	DOR Gaming	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOR Legal	1	100.0%	1	25.0%	0	0.0%	0	0.0%
	DOR Lottery	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOR Motor Vehicles	0	0.0%	0	0.0%	2	100.0%	0	0.0%
	DOR Property Taxes	0	0.0%	0	0.0%	0	0.0%	2	40.0%
	DOR Special Taxes	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		0	0.0%	0	0.0%	0	0.0%	0	0.0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		34.7% vs. 65.3%		34.7% vs. 65.3%		34.5% vs. 65.5%		34.5% vs. 65.5%	
Controls by Frequency									
Controls by Frequency	Ad-Hoc	67	38.7%	67	38.7%	65	38.7%	65	38.7%
	Daily	25	14.5%	25	14.5%	25	14.9%	25	14.9%
	Weekly	6	3.5%	6	3.5%	6	3.6%	6	3.6%
	Bi-Weekly	5	2.9%	5	2.9%	5	3.0%	5	3.0%
	Monthly	36	20.8%	36	20.8%	36	21.4%	36	21.4%
	Bi-Monthly	3	1.7%	3	1.7%	3	1.8%	3	1.8%
	Quarterly	6	3.5%	6	3.5%	6	3.6%	6	3.6%
	Semi-Annually	2	1.2%	2	1.2%	1	0.6%	1	0.6%
	Annually	23	13.3%	23	13.3%	21	12.5%	21	12.5%
		173	100%	173	100%	168	100%	168	100%



TOURISM INDUSTRY

TOURISM

Hallie Getz: Finance Officer

Last review period: December 21, 2022 | Date of review: June 29, 2023

Metric	Details	Quarter 4, FY 23		Quarter 2, FY 23		Quarter 4, FY22		Quarter 2, FY22	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	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%		90%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	1	20%	1	20%	0	0%	0	0%
	Critical	0	0%	0	0%	0	0%	0	0%
		1	10%	1	10%	0	0%	0	0%
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	0	0.0%	0	0%	0	0%
	Technology	0	0.0%	0	0.0%	0	0%	0	0%
	Operational	1	100.0%	1	100.0%	0	0%	0	0%
	Compliance	0	0.0%	0	0.0%	0	0%	0	0%
	Financial	0	0.0%	0	0.0%	0	0%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	TOUR Arts	1	100.0%	1	100.0%	0	0%	0	0%
	TOUR Tourism	0	0.0%	0	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 Getz: Finance Officer

Last review period: December 21, 2022 | Date of review: June 29, 2023

Metric	Details	Quarter 4, FY 23		Quarter 2, FY 23		Quarter 4, FY22		Quarter 2, FY22	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	21	15.3%	21	15.3%	21	15.3%	21	15.3%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	95	69.3%	95	69.3%	95	69.3%	95	69.3%
	Compliance	3	2.2%	3	2.2%	3	2.2%	3	2.2%
	Financial	18	13.1%	18	13.1%	18	13.1%	18	13.1%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		137	100%	137	100%	137	100%	137	100%
Risk by Priority	Low	34	24.8%	34	24.8%	34	24.8%	34	24.8%
	Medium	89	65.0%	89	65.0%	89	65.0%	89	65.0%
	High	13	9.5%	13	9.5%	13	9.5%	13	9.5%
	Critical	1	0.7%	1	0.7%	1	0.7%	1	0.7%
		137	100%	137	100%	137	100%	137	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	0	0%	0	0%	2	15.4%	1	7.7%
	Critical	0	0%	0	0%	0	0%	0	0%
		0	0%	0	0%	2	14.3%	1	7.1%
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0%	0	0%	0	0.0%	0	0.0%
	Technology	0	0%	0	0%	0	0.0%	0	0.0%
	Operational	0	0%	0	0%	2	100.0%	1	100.0%
	Compliance	0	0%	0	0%	0	0.0%	0	0.0%
	Financial	0	0%	0	0%	0	0.0%	0	0.0%
	Fraud	0	0%	0	0%	0	0.0%	0	0.0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	TRIB Tribal Relations	0	0%	0	0%	2	100.0%	1	100.0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		42.9% vs. 57.1%		42.9% vs. 57.1%		42.9% vs. 57.1%		42.9% vs. 57.1%	
Controls by Frequency	Ad-Hoc	4	28.6%	4	28.6%	4	28.6%	4	28.6%
	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	3	21.4%	3	21.4%	3	21.4%	3	21.4%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	1	7.1%	1	7.1%	1	7.1%	1	7.1%
	Semi-Annually	3	21.4%	3	21.4%	3	21.4%	3	21.4%
	Annually	3	21.4%	3	21.4%	3	21.4%	3	21.4%
		14	100%	14	100%	14	100%	14	100%



CORRECTIONS

Danna Humig: Deputy Director of Finance

Last review period: December 21, 2022 | Date of review: June 29, 2023

Metric	Details	Quarter 4, FY 23		Quarter 2, FY 23		Quarter 4, FY22		Quarter 2, FY22	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	22	6.1%	19	5.4%	19	5.4%	19	5.4%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	254	70.4%	248	70.9%	248	70.9%	248	70.9%
	Compliance	44	12.2%	42	12.0%	42	12.0%	42	12.0%
	Financial	41	11.4%	41	11.7%	41	11.7%	41	11.7%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		361	100%	350	100%	350	100%	350	100%
Risk by Priority	Low	140	38.8%	140	40.0%	140	40.0%	140	40.0%
	Medium	190	52.6%	190	54.3%	190	54.3%	190	54.3%
	High	25	6.9%	19	5.4%	19	5.4%	19	5.4%
	Critical	6	1.7%	1	0.3%	1	0.3%	1	0.3%
		361	100%	350	100%	350	100%	350	100%
Control Owner Self-Assessments	Completed On-time	89.7%		100%		100%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	3	12%	1	4%	3	12%	3	12%
	Critical	1	16.7%	1	16.7%	1	16.7%	0	0%
		4	12.9%	2	6.5%	4	12.9%	3	9.7%
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Operational	4	100.0%	2	100.0%	4	100.0%	1	33.3%
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Financial	0	0.0%	0	0.0%	0	0.0%	2	66.7%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOC Administration	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC Classification & Programming	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	DOC 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	0	0.0%	0	0.0%	0	0.0%	3	100.0%
	DOC Security	4	100.0%	2	100.0%	4	100.0%	0	0.0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		61.3% vs. 38.7%		60% vs. 40%		60% vs. 40%		60% vs. 40%	
Controls by Frequency	Ad-Hoc	33	45.2%	25	41.7%	25	41.7%	25	41.7%
	Daily	18	24.7%	17	28.3%	17	28.3%	17	28.3%
	Weekly	2	2.7%	1	1.7%	1	1.7%	1	1.7%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	14	19.2%	11	18.3%	11	18.3%	11	18.3%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Semi-Annually	1	1.4%	1	1.7%	1	1.7%	1	1.7%
	Annually	5	6.8%	5	8.3%	5	8.3%	5	8.3%
		73	100%	60	100%	60	100%	60	100%

Metric	Details	Quarter 4, FY 23		Quarter 2, FY 23		Quarter 4, FY22		Quarter 2, FY22	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	3	3.8%	3	3.8%	3	3.8%	0	0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0%
	Operational	54	69.2%	54	69.2%	54	69.2%	0	0%
	Compliance	13	16.7%	13	16.7%	13	16.7%	0	0%
	Financial	8	10.3%	8	10.3%	8	10.3%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0%
		78	100%	78	100%	78	100%	0	0%
Risk by Priority	Low	35	44.9%	35	44.9%	35	44.9%	0	0%
	Medium	40	51.3%	40	51.3%	40	51.3%	0	0%
	High	2	2.6%	2	2.6%	2	2.6%	0	0%
	Critical	1	1.3%	1	1.3%	1	1.3%	0	0%
		78	100%	78	100%	78	100%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	0	0%	0	0%	0	0%	0	0%
	Critical	0	0%	0	0%	0	0%	0	0%
		0	0%	0	0%	0	0%	0	0%
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		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	SPL Finance	0	0%	0	0%	0	0%	0	0%
	SPL Land Management	0	0%	0	0%	0	0%	0	0%
	SPL Oil, Gas & GIS	0	0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		25% vs. 75%		25% vs. 75%		25% vs. 75%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	3	75.0%	3	75.0%	3	75.0%	0	0%
	Daily	0	0.0%	0	0.0%	0	0.0%	0	0%
	Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Quarterly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Semi-Annually	0	0.0%	0	0.0%	0	0.0%	0	0%
	Annually	1	25.0%	1	25.0%	1	25.0%	0	0%
		4	100%	4	100%	4	100%	0	0%



STATE AUDITOR

Rich Sattgast: State Auditor & SBIC Board Member

Last review period: December 21, 2022 | Date of review: June 29, 2023

Metric	Details	Quarter 4, FY 23		Quarter 2, FY 23		Quarter 4, FY22		Quarter 2, FY22	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	0	0.0%	0	0.0%	0	0.0%	0	0%
	Technology	9	14.5%	9	14.5%	9	14.5%	0	0%
	Operational	37	59.7%	37	59.7%	37	59.7%	0	0%
	Compliance	15	24.2%	15	24.2%	15	24.2%	0	0%
	Financial	1	1.6%	1	1.6%	1	1.6%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0%
		62	100%	62	100%	62	100%	0	0%
Risk by Priority	Low	13	21.0%	13	21.0%	13	21.0%	0	0%
	Medium	36	58.1%	36	58.1%	36	58.1%	0	0%
	High	2	3.2%	2	3.2%	2	3.2%	0	0%
	Critical	11	17.7%	11	17.7%	11	17.7%	0	0%
		62	100%	62	100%	62	100%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	0	0%	0	0%	0	0%	0	0%
	Critical	0	0%	0	0%	3	27.3%	0	0%
		0	0%	0	0%	3	23.1%	0	0%
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		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%	4	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%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	OSA Accounting	0	0%	0	0%	0	0.0%	0	0%
	OSA Auditing	0	0%	0	0%	0	0.0%	0	0%
	OSA Payroll	0	0%	0	0%	1	100.0%	0	0%
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%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	9	75.0%	9	75.0%	9	75.0%	0	0%
	Daily	1	8.3%	1	8.3%	1	8.3%	0	0%
	Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Bi-Weekly	1	8.3%	1	8.3%	1	8.3%	0	0%
	Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Quarterly	1	8.3%	1	8.3%	1	8.3%	0	0%
	Semi-Annually	0	0.0%	0	0.0%	0	0.0%	0	0%
	Annually	0	0.0%	0	0.0%	0	0.0%	0	0%
		12	100%	12	100%	12	100%	0	0%

STATE TREASURER

Jason Williams: Deputy State Treasurer

Last review period: N/A | Date of review: June 29, 2023

Metric	Details	Quarter 4, FY 23		Quarter 2, FY 23		Quarter 4, FY22		Quarter 2, FY22	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	3	4.5%	0	0%	0	0%	0	0%
	Technology	3	4.5%	0	0%	0	0%	0	0%
	Operational	38	56.7%	0	0%	0	0%	0	0%
	Compliance	15	22.4%	0	0%	0	0%	0	0%
	Financial	8	11.9%	0	0%	0	0%	0	0%
	Fraud	0	0.0%	0	0%	0	0%	0	0%
	67	100%	0	0%	0	0%	0	0%	
Risk by Priority	Low	35	52.2%	0	0%	0	0%	0	0%
	Medium	24	35.8%	0	0%	0	0%	0	0%
	High	8	11.9%	0	0%	0	0%	0	0%
	Critical	0	0.0%	0	0%	0	0%	0	0%
	67	100%	0	0%	0	0%	0	0%	
Control Owner Self-Assessments	Completed On-time	100%		0%		0%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	0	0%	0	0%	0	0%	0	0%
	Critical	0	0%	0	0%	0	0%	0	0%
	0	0%	0	0%	0	0%	0	0%	
Past Due Remediation Actions		0		0		0		0	
Risks with Priority Changes		0		0		0		0	
Open Control Issues by Risk Type		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	OST Treasury Management	0	0%	0	0%	0	0%	0	0%
	OST Unclaimed Property	0	0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		40% vs. 60%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	35	79.5%	0	0%	0	0%	0	0%
	Daily	4	9.1%	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	3	6.8%	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	1	2.3%	0	0%	0	0%	0	0%
	Annually	1	2.3%	0	0%	0	0%	0	0%
	44	100%	0	0%	0	0%	0	0%	

FRAMEWORK

PROJECT UPDATE

COMPLETE

- Internal Control Framework drafted and adopted
- Implementation training material developed and updated
- GRC Technology implemented
- Extended INRY contract for ServiceNow GRC administrative support
- Extended PwC consulting contract extension
- Rolled out to fourteen agencies (BFM, DOR, SDDA, GFP, DTR, TOUR, DOC, DOM, SPL, OSA, DPS, DSS, DOH, and OST)
- Presented Annual Work Plan to GOAC in August 2022



IN PROGRESS

- Implementation finalization at the Department of Education
- Implementation at Department of Human Services
- Implementation at Board of Regents
- Next Stage of the Internal Control Program



NOT STARTED

- Implementation at Department of Labor & Regulation starting this fall

