SEPTEMBER 28, 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 fifteen 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, and the Department of Education. 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 98.6% response rate on the control owner attestations this quarter.

98.6%
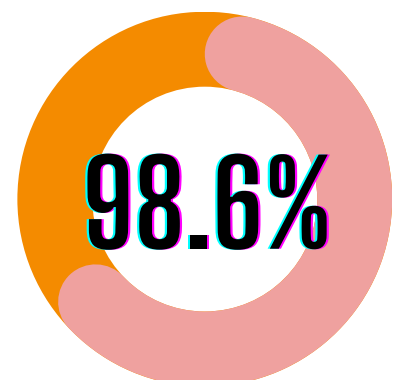
STATEWIDE SUMMARY

Allysen Kerr, Statewide Internal Control Officer
Last review period: June 29, 2023 | **Date of review:** September 28, 2023

Statewide

Metric	Details	Quarter 1, FY 24		Quarter 4, FY 23		Quarter 3, FY 23		Quarter 2, FY 23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	315	9.1%	278	9.5%	275	9.6%	186	9.9%
	Technology	143	4.1%	135	4.6%	132	4.6%	73	3.9%
	Operational	1978	57.3%	1705	58.3%	1667	58.3%	1146	60.8%
	Compliance	615	17.8%	482	16.5%	467	16.3%	273	14.5%
	Financial	389	11.3%	313	10.7%	305	10.7%	204	10.8%
	Fraud	14	0.4%	12	0.4%	12	0.4%	3	0.2%
		3454	100%	2925	100%	2858	100%	1885	100%
Risk by Priority	Low	950	27.5%	809	27.7%	774	27.1%	583	30.9%
	Medium	2001	57.9%	1691	57.8%	1667	58.3%	1045	55.4%
	High	371	10.7%	307	10.5%	299	10.5%	180	9.5%
	Critical	132	3.8%	118	4.0%	118	4.1%	77	4.1%
		3454	100%	2925	100%	2858	100%	1885	100%
Control Owner Self-Assessments	Completed On-time	98.6%		98.5%		94.1%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	18	4.9%	6	1.6%	12	3.2%	5	1.3%
	Critical	13	9.8%	2	1.5%	4	3%	2	1.5%
		31	6.2%	8	1.6%	16	3.2%	7	1.4%
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	3	8.8%	0	0.0%	3	18.8%	0	0.0%
	Technology	2	5.9%	1	12.5%	0	0.0%	0	0.0%
	Operational	16	47.1%	7	87.5%	10	62.5%	5	71.4%
	Compliance	11	32.4%	0	0.0%	2	12.5%	2	28.6%
	Financial	2	5.9%	0	0.0%	1	6.3%	0	0.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Open Control Issues		0		0		0		0	
Preventive vs. Detective Controls		54.1% vs. 45.9%		50.5% vs. 49.5%		50.9% vs. 49.1%		43.1% vs. 56.9%	
Controls by Frequency	Ad-Hoc	400	50.1%	349	50.0%	314	48.0%	201	44.7%
	Daily	94	11.8%	89	12.8%	85	13.0%	57	12.7%
	Weekly	20	2.5%	20	2.9%	20	3.1%	11	2.4%
	Bi-Weekly	6	0.8%	6	0.9%	6	0.9%	6	1.3%
	Monthly	101	12.7%	93	13.3%	90	13.8%	65	14.4%
	Bi-Monthly	6	0.8%	6	0.9%	6	0.9%	3	0.7%
	Quarterly	22	2.8%	21	3.0%	21	3.2%	16	3.6%
	Semi-Annually	15	1.9%	12	1.7%	11	1.7%	10	2.2%
	Annually	134	16.8%	102	14.6%	101	15.4%	81	18.0%
		798	100%	698	100%	654	100%	450	100%

GAME, FISH & PARKS

Chris Petersen: Finance Officer and SBIC Board Member
Last review period: March 29, 2023 | **Date of review:** September 28, 2023

Department of Game, Fish & Parks

Metric	Details	Quarter 1, FY 24		Quarter 3, FY 23		Quarter 1, FY23		Quarter 3, FY22	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	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%
		375	100%	375	100%	375	100%	375	100%
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%
		375	100%	375	100%	375	100%	375	100%
Control Owner Self-Assessments	Completed On-time	93.9%		82.4%		100%		91%	
Critical / High Priority Risks with an Identified Control Issue	High	3	6.7%	3	6.7%	4	8.9%	11	24.4%
	Critical	0	0%	0	0%	1	5.9%	1	5.9%
		3	4.8%	3	4.8%	5	8.1%	12	19.4%
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%	1	8.3%
	Operational	4	80.0%	3	100.0%	4	80.0%	10	83.3%
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Financial	1	20.0%	0	0.0%	1	20.0%	1	8.3%
	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	GFP Administration	1	20.0%	2	66.7%	2	40.0%	8	66.7%
	GFP Cap Development & Fed Aid	0	0.0%	0	0.0%	1	20.0%	1	8.3%
	GFP Communications & Marketing	0	0.0%	0	0.0%	0	0.0%	2	16.7%
	GFP Education	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Habitat Access	1	20.0%	0	0.0%	1	20.0%	0	0.0%
	GFP Law Enforcement	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Parks Operations	0	0.0%	0	0.0%	1	20.0%	0	0.0%
	GFP WDM	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Wildlife & Fisheries Mgmt.	3	60.0%	1	33.3%	0	0.0%	1	8.3%
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%
		71	100%	71	100%	71	100%	71	100%

Department of the Military

Metric	Details	Quarter 1, FY 24		Quarter 3, FY 23		Quarter 1, FY23		Quarter 3, FY22	
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	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%
		81	100%	81	100%	81	100%	81	100%
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%
		81	100%	81	100%	81	100%	81	100%
Control Owner Self-Assessments	Completed On-time	100%		100%		100%		100%	
Critical / High Priority Risks with an Identified Control Issue	High	1	25%	0	0%	1	25%	1	25%
	Critical	0	0%	0	0%	0	0%	0	0%
		1	25%	0	0%	1	25%	1	25%
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%
	Technology	0	0.0%	0	0%	0	0.0%	0	0.0%
	Operational	0	0.0%	0	0%	0	0.0%	0	0.0%
	Compliance	1	100.0%	0	0%	1	100.0%	1	100.0%
	Financial	0	0.0%	0	0%	0	0.0%	0	0.0%
	Fraud	0	0.0%	0	0%	0	0.0%	0	0.0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOM Adjutant General	1	100.0%	0	0%	1	100.0%	1	100.0%
	DOM Air Guard	0	0.0%	0	0%	0	0.0%	0	0.0%
	DOM Army Guard	0	0.0%	0	0%	0	0.0%	0	0.0%
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%
		7	100%	7	100%	7	100%	7	100%

PUBLIC SAFETY

Kimberly Blair: Internal Control/Grant Specialist
Last review period: March 29, 2023 | **Date of review:** September 28, 2023

Department of Public Safety

Metric	Details	Quarter 1, FY 24		Quarter 3, FY 23		Quarter 1, FY23		Quarter 3, FY22	
Risk by Type		**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
	Public Perception	24	10.2%	24	10.2%	24	10.2%	0	0%
	Technology	10	4.3%	10	4.3%	10	4.3%	0	0%
	Operational	120	51.1%	120	51.1%	120	51.1%	0	0%
	Compliance	61	26.0%	61	26.0%	61	26.0%	0	0%
	Financial	20	8.5%	20	8.5%	20	8.5%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0%
		235	100%	235	100%	235	100%	0	0%
Risk by Priority	Low	53	22.6%	53	22.6%	53	22.6%	0	0%
	Medium	145	61.7%	145	61.7%	145	61.7%	0	0%
	High	28	11.9%	28	11.9%	28	11.9%	0	0%
	Critical	9	3.8%	9	3.8%	9	3.8%	0	0%
		235	100%	235	100%	235	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%	2	7.1%	0	0%
	Critical	0	0%	0	0%	0	0%	0	0%
		0	0%	0	0%	2	5.4%	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%	2	66.7%	0	0%
	Technology	0	0%	0	0%	0	0.0%	0	0%
	Operational	0	0%	0	0%	1	33.3%	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	DPS Administration	0	0%	0	0%	1	50.0%	0	0%
	DPS Criminal Justice Services	0	0%	0	0%	1	50.0%	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%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		65.8% vs. 34.2%		65.8% vs. 34.2%		65.8% vs. 34.2%		0% vs. 100%	
Controls by Frequency	Ad-Hoc	20	52.6%	20	52.6%	20	52.6%	0	0.0%
	Daily	2	5.3%	2	5.3%	2	5.3%	0	0.0%
	Weekly	1	2.6%	1	2.6%	1	2.6%	0	0.0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Monthly	4	10.5%	4	10.5%	4	10.5%	0	0.0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Quarterly	3	7.9%	3	7.9%	3	7.9%	0	0.0%
	Semi-Annually	2	5.3%	2	5.3%	2	5.3%	0	0.0%
	Annually	6	15.8%	6	15.8%	6	15.8%	3	100.0%
		38	100%	38	100%	38	100%	3	100%

Department of Social Services

Metric	Details	Quarter 1, FY 24		Quarter 3, FY 23		Quarter 1, FY23		Quarter 3, FY22	
Risk by Type		**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
	Public Perception	49	9.4%	49	9.4%	0	0%	0	0%
	Technology	35	6.7%	35	6.7%	0	0%	0	0%
	Operational	258	49.3%	258	49.3%	0	0%	0	0%
	Compliance	104	19.9%	104	19.9%	0	0%	0	0%
	Financial	70	13.4%	70	13.4%	0	0%	0	0%
	Fraud	7	1.3%	7	1.3%	0	0%	0	0%
		523	100%	523	100%	0	0%	0	0%
Risk by Priority	Low	67	12.8%	67	12.8%	0	0%	0	0%
	Medium	381	72.8%	381	72.8%	0	0%	0	0%
	High	59	11.3%	59	11.3%	0	0%	0	0%
	Critical	16	3.1%	16	3.1%	0	0%	0	0%
		523	100%	523	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	100%		100%		0%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	2	3.4%	2	3.4%	0	0%	0	0%
	Critical	2	12.5%	1	6.3%	0	0%	0	0%
		4	5.3%	3	4%	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	2	50.0%	1	33.3%	0	0%	0	0%
	Technology	0	0.0%	0	0.0%	0	0%	0	0%
	Operational	0	0.0%	1	33.3%	0	0%	0	0%
	Compliance	2	50.0%	1	33.3%	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	DSS Administration & Finance	0	0.0%	2	66.7%	0	0%	0	0%
	DSS Child Protective Services	0	0.0%	0	0.0%	0	0%	0	0%
	DSS Child Support	0	0.0%	0	0.0%	0	0%	0	0%
	DSS Community Behavioral Health	0	0.0%	0	0.0%	0	0%	0	0%
	DSS Economic Assistance	0	0.0%	0	0.0%	0	0%	0	0%
	DSS Human Services Center	2	50.0%	0	0.0%	0	0%	0	0%
	DSS Medical Services	2	50.0%	1	33.3%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		67.4% vs. 32.6%		67.4% vs. 32.6%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	49	51.6%	49	51.6%	0	0%	0	0%
	Daily	13	13.7%	13	13.7%	0	0%	0	0%
	Weekly	2	2.1%	2	2.1%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	12	12.6%	12	12.6%	0	0%	0	0%
	Bi-Monthly	2	2.1%	2	2.1%	0	0%	0	0%
	Quarterly	3	3.2%	3	3.2%	0	0%	0	0%
	Semi-Annually	1	1.1%	1	1.1%	0	0%	0	0%
	Annually	13	13.7%	13	13.7%	0	0%	0	0%
		95	100%	95	100%	0	0%	0	0%

Department of Health

Metric	Details	Quarter 1, FY 24		Quarter 3, FY 23		Quarter 1, FY23		Quarter 3, FY22	
Risk by Type		**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**	**Number**	**Percent**
	Public Perception	37	8.5%	37	8.5%	0	0%	0	0%
	Technology	24	5.5%	24	5.5%	0	0%	0	0%
	Operational	255	58.4%	255	58.4%	0	0%	0	0%
	Compliance	88	20.1%	88	20.1%	0	0%	0	0%
	Financial	31	7.1%	31	7.1%	0	0%	0	0%
	Fraud	2	0.5%	2	0.5%	0	0%	0	0%
		437	100%	437	100%	0	0%	0	0%
Risk by Priority	Low	124	28.4%	124	28.4%	0	0%	0	0%
	Medium	239	54.7%	239	54.7%	0	0%	0	0%
	High	54	12.4%	54	12.4%	0	0%	0	0%
	Critical	20	4.6%	20	4.6%	0	0%	0	0%
		437	100%	437	100%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	97.9%		97.9%		0%		0%	
Critical / High Priority Risks with an Identified Control Issue	High	4	7.4%	7	13%	0	0%	0	0%
	Critical	5	25%	3	15%	0	0%	0	0%
		9	12.2%	10	13.5%	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	1	11.1%	2	20.0%	0	0%	0	0%
	Technology	0	0.0%	0	0.0%	0	0%	0	0%
	Operational	3	33.3%	6	60.0%	0	0%	0	0%
	Compliance	4	44.4%	1	10.0%	0	0%	0	0%
	Financial	1	11.1%	1	10.0%	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	DOH Epidemiology	0	0.0%	1	10.0%	0	0%	0	0%
	DOH Family & Community Health	2	22.2%	3	30.0%	0	0%	0	0%
	DOH Finance & Operations	3	33.3%	1	10.0%	0	0%	0	0%
	DOH Healthcare Access	0	0.0%	1	10.0%	0	0%	0	0%
	DOH Licensure & Accreditation	3	33.3%	3	30.0%	0	0%	0	0%
	DOH Public Health Lab	1	11.1%	1	10.0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		69.8% vs. 30.2%		69.8% vs. 30.2%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	56	58.3%	56	58.3%	0	0%	0	0%
	Daily	14	14.6%	14	14.6%	0	0%	0	0%
	Weekly	6	6.3%	6	6.3%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	10	10.4%	10	10.4%	0	0%	0	0%
	Bi-Monthly	1	1.0%	1	1.0%	0	0%	0	0%
	Quarterly	2	2.1%	2	2.1%	0	0%	0	0%
	Semi-Annually	0	0.0%	0	0.0%	0	0%	0	0%
	Annually	7	7.3%	7	7.3%	0	0%	0	0%
		96	100%	96	100%	0	0%	0	0%

Department of Education

Metric	Details	Quarter 1, FY 24		Quarter 3, FY 23		Quarter 1, FY23		Quarter 3, FY22	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type		Number	Percent	Number	Percent	Number	Percent	Number	Percent
	Public Perception	37	7.0%	0	0.0%	0	0%	0	0%
	Technology	8	1.5%	0	0.0%	0	0%	0	0%
	Operational	275	51.8%	2	100.0%	0	0%	0	0%
	Compliance	133	25.0%	0	0.0%	0	0%	0	0%
	Financial	76	14.3%	0	0.0%	0	0%	0	0%
	Fraud	2	0.4%	0	0.0%	0	0%	0	0%
		531	100%	2	100%	0	0%	0	0%
Risk by Priority	Low	141	26.6%	0	0.0%	0	0%	0	0%
	Medium	312	58.8%	2	100.0%	0	0%	0	0%
	High	64	12.1%	0	0.0%	0	0%	0	0%
	Critical	14	2.6%	0	0.0%	0	0%	0	0%
		531	100%	2	100%	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	8	12.5%	0	0%	0	0%	0	0%
	Critical	6	42.9%	0	0%	0	0%	0	0%
		14	17.9%	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	2	13.3%	0	0%	0	0%	0	0%
	Operational	9	60.0%	0	0%	0	0%	0	0%
	Compliance	4	26.7%	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	DOE Accreditation & Certification	2	14.3%	0	0%	0	0%	0	0%
	DOE Child & Adult Nutrition	3	21.4%	0	0%	0	0%	0	0%
	DOE College, Career & SS	6	42.9%	0	0%	0	0%	0	0%
	DOE Data & Research	2	14.3%	0	0%	0	0%	0	0%
	DOE Finance, Mgmt & Secretariat	1	7.1%	0	0%	0	0%	0	0%
	DOE History	0	0.0%	0	0%	0	0%	0	0%
	DOE Learning & Instruction	0	0.0%	0	0%	0	0%	0	0%
	DOE Library Services	0	0.0%	0	0%	0	0%	0	0%
	DOE Special Ed & Learning	0	0.0%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		78.6% vs. 21.4%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	51	51.0%	0	0%	0	0%	0	0%
	Daily	5	5.0%	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	8	8.0%	0	0%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0%	0	0%	0	0%
	Quarterly	1	1.0%	0	0%	0	0%	0	0%
	Semi-Annually	3	3.0%	0	0%	0	0%	0	0%
	Annually	32	32.0%	0	0%	0	0%	0	0%
		100	100%	0	0%	0	0%	0	0%

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 fifteen agencies (BFM, DOR, SDDA, GFP, DTR, TOUR, DOC, DOM, SPL, OSA, DPS, DSS, DOH, OST & DOE)
- Presented Annual Work Plan to GOAC in August 2023

IN PROGRESS

- Implementation finalization at the Department of Human Services
- Implementation at Board of Regents
    - USD, SDSU, DSU, SDSM&T, BHSU, & NSU
    - Central Office
- Implementation at Department of Labor & Regulation
- Next Stage of the Internal Control Program

NOT STARTED