

APRIL 5, 2024

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 seventeen 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, and the Department of Labor. 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.

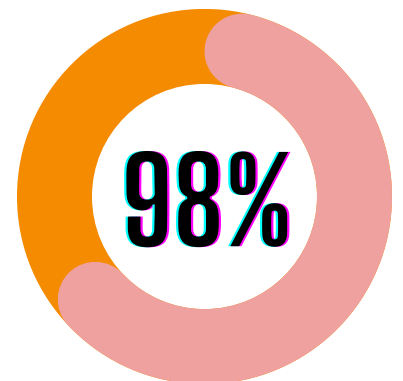
Strategy & Implementation

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% response rate on the control owner attestations this quarter.





STATEWIDE SUMMARY

Allysen Kerr, Statewide Internal Control Officer

Last review period: December 21, 2023 | Date of review: April 5, 2024

Statewide

Metric	Details	Quarter 3, FY 24		Quarter 2, FY 24		Quarter 1, FY 24		Quarter 4, FY 23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	379	8.9%	341	8.7%	315	9.1%	278	9.5%
	Technology	176	4.1%	152	3.9%	143	4.1%	135	4.6%
	Operational	2397	56.5%	2217	56.9%	1991	57.4%	1703	58.3%
	Compliance	810	19.1%	740	19.0%	615	17.7%	482	16.5%
	Financial	456	10.7%	429	11.0%	389	11.2%	313	10.7%
	Fraud	28	0.7%	19	0.5%	14	0.4%	12	0.4%
		4246	100%	3898	100%	3467	100%	2923	100%
Risk by Priority	Low	1051	24.8%	1016	26.1%	952	27.5%	809	27.7%
	Medium	2531	59.6%	2298	59.0%	2011	58.0%	1689	57.8%
	High	509	12.0%	440	11.3%	372	10.7%	307	10.5%
	Critical	155	3.7%	144	3.7%	132	3.8%	118	4.0%
		4246	100%	3898	100%	3467	100%	2923	100%
Control Owner Self-Assessments	Completed On-time	98%		100%		98.6%		99%	
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	3	8.8%	0	0.0%	3	8.8%	0	0.0%
	Technology	4	11.8%	0	0.0%	2	5.9%	1	12.5%
	Operational	19	55.9%	15	62.5%	16	47.1%	7	87.5%
	Compliance	4	11.8%	9	37.5%	11	32.4%	0	0.0%
	Financial	4	11.8%	0	0.0%	2	5.9%	0	0.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	34	100%	24	100%	34	100%	8	100%	
Total Open Control Issues		8		0		0		0	
Preventive vs. Detective Controls		59.4% vs. 40.6%		56.7% vs. 43.3%		54.1% vs. 45.9%		50.5% vs. 49.5%	
Controls by Frequency	Ad-Hoc	524	52.6%	452	51.0%	397	49.7%	346	49.6%
	Daily	105	10.5%	96	10.8%	94	11.8%	89	12.8%
	Weekly	24	2.4%	22	2.5%	20	2.5%	20	2.9%
	Bi-Weekly	6	0.6%	6	0.7%	6	0.8%	6	0.9%
	Monthly	118	11.8%	109	12.3%	101	12.7%	93	13.3%
	Bi-Monthly	6	0.6%	6	0.7%	6	0.8%	6	0.9%
	Quarterly	30	3.0%	28	3.2%	22	2.8%	21	3.0%
	Semi-Annually	21	2.1%	21	2.4%	19	2.4%	16	2.3%
	Annually	162	16.3%	147	16.6%	133	16.7%	101	14.5%
		996	100%	887	100%	798	100%	698	100%



GAME, FISH & PARKS

Chris Petersen: Finance Officer and SBIC Board Member

Last review period: December 21, 2023 | Date of review: April 5, 2024

Department of Game, Fish & Parks

Metric	Details	Quarter 3, FY 24		Quarter 1, FY 24		Quarter 3, FY23		Quarter 1, FY23	
		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%
		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	93.8%		93.9%		82.4%		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	4	100.0%	4	80.0%	3	100.0%	4	80.0%
	Compliance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Financial	0	0.0%	1	20.0%	0	0.0%	1	20.0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0.0%
		4	100%	5	100%	3	100%	5	100%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	GFP Administration	0	0.0%	1	20.0%	2	66.7%	2	40.0%
	GFP Cap Development & Fed Aid	0	0.0%	0	0.0%	0	0.0%	1	20.0%
	GFP Communications & Marketing	1	25.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Education	2	50.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Habitat Access	0	0.0%	1	20.0%	0	0.0%	1	20.0%
	GFP Law Enforcement	1	25.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Parks Operations	0	0.0%	0	0.0%	0	0.0%	1	20.0%
	GFP WDM	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	GFP Wildlife & Fisheries Mgmt.	0	0.0%	3	60.0%	1	33.3%	0	0.0%
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%



MILITARY

Leanne Reindl: Budget & Finance Director

Last review period: December 21, 2023 | Date of review: April 5, 2024

Department of the Military

Metric	Details	Quarter 3, FY 24		Quarter 1, FY 24		Quarter 3, FY23		Quarter 1, FY23	
		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%
		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%	
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%
	Technology	0	0%	0	0.0%	0	0%	0	0.0%
	Operational	0	0%	0	0.0%	0	0%	0	0.0%
	Compliance	0	0%	1	100.0%	0	0%	1	100.0%
	Financial	0	0%	0	0.0%	0	0%	0	0.0%
	Fraud	0	0%	0	0.0%	0	0%	0	0.0%
		0	0%	1	100%	0	0%	1	100%
Total Open Control Issues Control Issues by Division	DOM Adjutant General	0	0%	1	100.0%	0	0%	1	100.0%
	DOM Air Guard	0	0%	0	0.0%	0	0%	0	0.0%
	DOM Army Guard	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



PUBLIC SAFETY

Kimberly Blair: Internal Control/Grant Specialist

Last review period: December 21, 2023 | Date of review: April 5, 2024

Department of Public Safety

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



SOCIAL SERVICES

Jason Simmons: CFO

Last review period: December 21, 2023 | Date of review: April 5, 2024

Department of Social Services

Metric	Details	Quarter 3, FY 24		Quarter 1, FY 24		Quarter 3, FY23		Quarter 1, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	49	9.4%	49	9.4%	49	9.4%	0	0%
	Technology	35	6.7%	35	6.7%	35	6.7%	0	0%
	Operational	258	49.3%	258	49.3%	258	49.3%	0	0%
	Compliance	104	19.9%	104	19.9%	104	19.9%	0	0%
	Financial	70	13.4%	70	13.4%	70	13.4%	0	0%
	Fraud	7	1.3%	7	1.3%	7	1.3%	0	0%
		523	100%	523	100%	523	100%	0	0%
Risk by Priority	Low	67	12.8%	67	12.8%	67	12.8%	0	0%
	Medium	381	72.8%	381	72.8%	381	72.8%	0	0%
	High	59	11.3%	59	11.3%	59	11.3%	0	0%
	Critical	16	3.1%	16	3.1%	16	3.1%	0	0%
	523	100%	523	100%	523	100%	0	0%	
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	2	100.0%	2	50.0%	1	33.3%	0	0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0%
	Operational	0	0.0%	0	0.0%	1	33.3%	0	0%
	Compliance	0	0.0%	2	50.0%	1	33.3%	0	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%
	2	100%	4	100%	3	100%	0	0%	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DSS Administration & Finance	0	0.0%	0	0.0%	2	66.7%	0	0%
	DSS Child Protective Services	0	0.0%	0	0.0%	0	0.0%	0	0%
	DSS Child Support	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%
	DSS Economic Assistance	0	0.0%	0	0.0%	0	0.0%	0	0%
	DSS Human Services Center	1	50.0%	2	50.0%	0	0.0%	0	0%
	DSS Medical Services	1	50.0%	2	50.0%	1	33.3%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		67.4% vs. 32.6%		67.4% vs. 32.6%		67.4% vs. 32.6%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	49	51.6%	49	51.6%	49	51.6%	0	0%
	Daily	13	13.7%	13	13.7%	13	13.7%	0	0%
	Weekly	2	2.1%	2	2.1%	2	2.1%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Monthly	12	12.6%	12	12.6%	12	12.6%	0	0%
	Bi-Monthly	2	2.1%	2	2.1%	2	2.1%	0	0%
	Quarterly	3	3.2%	3	3.2%	3	3.2%	0	0%
	Semi-Annually	1	1.1%	1	1.1%	1	1.1%	0	0%
	Annually	13	13.7%	13	13.7%	13	13.7%	0	0%
		95	100%	95	100%	95	100%	0	0%



HEALTH

Darcy McGuigan: Director of Finance

Last review period: December 21, 2023 | Date of review: April 5, 2024

Department of Health

Metric	Details	Quarter 3, FY 24		Quarter 1, FY 24		Quarter 3, FY23		Quarter 1, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	37	8.5%	37	8.5%	37	8.5%	0	0%
	Technology	24	5.5%	24	5.5%	24	5.5%	0	0%
	Operational	255	58.4%	255	58.4%	255	58.4%	0	0%
	Compliance	88	20.1%	88	20.1%	88	20.1%	0	0%
	Financial	31	7.1%	31	7.1%	31	7.1%	0	0%
	Fraud	2	0.5%	2	0.5%	2	0.5%	0	0%
		437	100%	437	100%	437	100%	0	0%
Risk by Priority	Low	124	28.4%	124	28.4%	124	28.4%	0	0%
	Medium	239	54.7%	239	54.7%	239	54.7%	0	0%
	High	54	12.4%	54	12.4%	54	12.4%	0	0%
	Critical	20	4.6%	20	4.6%	20	4.6%	0	0%
		437	100%	437	100%	437	100%	0	0%
Control Owner Self-Assessments	Completed On-time	97.9%		97.9%		97.9%		0%	
Past Due Remediation Actions		0		0		0		0	
Total Control Issues for Critical and High Risks	Public Perception	1	20.0%	1	11.1%	2	20.0%	0	0%
	Technology	0	0.0%	0	0.0%	0	0.0%	0	0%
	Operational	2	40.0%	3	33.3%	6	60.0%	0	0%
	Compliance	1	20.0%	4	44.4%	1	10.0%	0	0%
	Financial	1	20.0%	1	11.1%	1	10.0%	0	0%
	Fraud	0	0.0%	0	0.0%	0	0.0%	0	0%
		5	100%	9	100%	10	100%	0	0%
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DOH Epidemiology	0	0.0%	0	0.0%	1	10.0%	0	0%
	DOH Family & Community Health	1	20.0%	2	22.2%	3	30.0%	0	0%
	DOH Finance & Operations	2	40.0%	3	33.3%	1	10.0%	0	0%
	DOH Healthcare Access	0	0.0%	0	0.0%	1	10.0%	0	0%
	DOH Licensure & Accreditation	2	40.0%	3	33.3%	3	30.0%	0	0%
	DOH Public Health Lab	0	0.0%	1	11.1%	1	10.0%	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		69.8% vs. 30.2%		69.8% vs. 30.2%		69.8% vs. 30.2%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	56	58.3%	56	58.3%	56	58.3%	0	0%
	Daily	14	14.6%	14	14.6%	14	14.6%	0	0%
	Weekly	6	6.3%	6	6.3%	6	6.3%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0.0%	0	0%
	Monthly	10	10.4%	10	10.4%	10	10.4%	0	0%
	Bi-Monthly	1	1.0%	1	1.0%	1	1.0%	0	0%
	Quarterly	2	2.1%	2	2.1%	2	2.1%	0	0%
	Semi-Annually	0	0.0%	0	0.0%	0	0.0%	0	0%
	Annually	7	7.3%	7	7.3%	7	7.3%	0	0%
		96	100%	96	100%	96	100%	0	0%

Department of Education

Metric	Details	Quarter 3, FY 24		Quarter 1, FY 24		Quarter 3, FY23		Quarter 1, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	37	7.0%	37	7.0%	0	0%	0	0%
	Technology	8	1.5%	8	1.5%	0	0%	0	0%
	Operational	275	51.8%	275	51.8%	0	0%	0	0%
	Compliance	133	25.0%	133	25.0%	0	0%	0	0%
	Financial	76	14.3%	76	14.3%	0	0%	0	0%
	Fraud	2	0.4%	2	0.4%	0	0%	0	0%
		531	100%	531	100%	0	0%	0	0%
Risk by Priority	Low	141	26.6%	141	26.6%	0	0%	0	0%
	Medium	312	58.8%	312	58.8%	0	0%	0	0%
	High	64	12.1%	64	12.1%	0	0%	0	0%
	Critical	14	2.6%	14	2.6%	0	0%	0	0%
	531	100%	531	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	2	22.2%	2	13.3%	0	0%	0	0%
	Operational	6	66.7%	9	60.0%	0	0%	0	0%
	Compliance	1	11.1%	4	26.7%	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%
	9	100%	15	100%	0	0%	0	0%	
Total Open Control Issues		8		0		0		0	
Control Issues by Division	DOE Accreditation & Certification	2	25.0%	2	14.3%	0	0%	0	0%
	DOE Child & Adult Nutrition	0	0.0%	3	21.4%	0	0%	0	0%
	DOE College, Career & SS	6	75.0%	6	42.9%	0	0%	0	0%
	DOE Data & Research	0	0.0%	2	14.3%	0	0%	0	0%
	DOE Finance, Mgmt & Secretariat	0	0.0%	1	7.1%	0	0%	0	0%
	DOE History	0	0.0%	0	0.0%	0	0%	0	0%
	DOE Learning & Instruction	0	0.0%	0	0.0%	0	0%	0	0%
	DOE Library Services	0	0.0%	0	0.0%	0	0%	0	0%
	DOE Special Ed & Learning	0	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%		78.6% vs. 21.4%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	51	51.0%	51	51.0%	0	0%	0	0%
	Daily	5	5.0%	5	5.0%	0	0%	0	0%
	Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0.0%	0	0%	0	0%
	Monthly	8	8.0%	8	8.0%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0.0%	0	0%	0	0%
	Quarterly	1	1.0%	1	1.0%	0	0%	0	0%
	Semi-Annually	3	3.0%	3	3.0%	0	0%	0	0%
	Annually	32	32.0%	32	32.0%	0	0%	0	0%
	100	100%	100	100%	0	0%	0	0%	

Department of Labor and Regulation

Metric	Details	Quarter 3, FY 24		Quarter 1, FY 24		Quarter 3, FY23		Quarter 1, FY23	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Risk by Type	Public Perception	38	10.9%	0	0%	0	0%	0	0%
	Technology	24	6.9%	0	0%	0	0%	0	0%
	Operational	180	51.7%	0	0%	0	0%	0	0%
	Compliance	70	20.1%	0	0%	0	0%	0	0%
	Financial	27	7.8%	0	0%	0	0%	0	0%
	Fraud	9	2.6%	0	0%	0	0%	0	0%
		348	100%	0	0%	0	0%	0	0%
Risk by Priority	Low	35	10.1%	0	0%	0	0%	0	0%
	Medium	233	67.0%	0	0%	0	0%	0	0%
	High	69	19.8%	0	0%	0	0%	0	0%
	Critical	11	3.2%	0	0%	0	0%	0	0%
		348	100%	0	0%	0	0%	0	0%
Control Owner Self-Assessments	Completed On-time	96.5%		0%		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%
	Technology	2	14.3%	0	0%	0	0%	0	0%
	Operational	7	50.0%	0	0%	0	0%	0	0%
	Compliance	2	14.3%	0	0%	0	0%	0	0%
	Financial	3	21.4%	0	0%	0	0%	0	0%
	Fraud	0	0.0%	0	0%	0	0%	0	0%
	14	100%	0	0%	0	0%	0	0%	
Total Open Control Issues		0		0		0		0	
Control Issues by Division	DLR Admin, Policy & Tech	8	57.1%	0	0%	0	0%	0	0%
	DLR Banking	1	7.1%	0	0%	0	0%	0	0%
	DLR Insurance	4	28.6%	0	0%	0	0%	0	0%
	DLR Labor & Management	0	0.0%	0	0%	0	0%	0	0%
	DLR Reemployment Assistance	0	0.0%	0	0%	0	0%	0	0%
	DLR Workforce Development	1	7.1%	0	0%	0	0%	0	0%
Controls with Repeat Issues		0		0		0		0	
Preventive vs. Detective Controls		80.7% vs. 19.3%		0% vs. 0%		0% vs. 0%		0% vs. 0%	
Controls by Frequency	Ad-Hoc	72	66.1%	0	0%	0	0%	0	0%
	Daily	9	8.3%	0	0%	0	0%	0	0%
	Weekly	2	1.8%	0	0%	0	0%	0	0%
	Bi-Weekly	0	0.0%	0	0%	0	0%	0	0%
	Monthly	9	8.3%	0	0%	0	0%	0	0%
	Bi-Monthly	0	0.0%	0	0%	0	0%	0	0%
	Quarterly	2	1.8%	0	0%	0	0%	0	0%
	Semi-Annually	0	0.0%	0	0%	0	0%	0	0%
	Annually	15	13.8%	0	0%	0	0%	0	0%
		109	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
- Rolled out to seventeen agencies (BFM, DOR, SDDA, GFP, DTR, TOUR, DOC, DOM, SPL, OSA, DPS, DSS, DOH, OST, DOE, DHS, & DLR)
- Presented Annual Work Plan to GOAC in August 2023



IN PROGRESS

- Implementation finalization at the Board of Regents
- Implementation at Department of Veterans Affairs



NOT STARTED

- Implementation at Bureau of Information & Telecommunications

