

MARCH 25, 2026

# 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-seven agencies: the Bureau of Finance & Management, the Department of Revenue, 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, the Bureau of Information and Technology, the Unified Judicial System, the Department of Agriculture & Natural Resources, the South Dakota Retirement System, Department of Transportation, Bureau of Human Resources & Administration, Governor’s Office of Economic Development, and the Office of the Attorney General. These agencies have documented their objectives, risks and controls which are subject to periodic revision.

## Our Intent

The Statewide Internal Control Framework empowers both the State and its individual Agencies to develop an adaptive and robust internal control system designed to enhance accountability and drive the achievement of Agency and State objectives. This comprehensive Framework comprises a set of Standards that offer clear guidance for the establishment, maintenance, assessment, and reporting of effective internal controls throughout the State. By fostering a culture of continuous improvement, the Framework ensures that internal controls evolve to meet the changing needs and challenges faced by agencies.

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## Strategy & Implementation

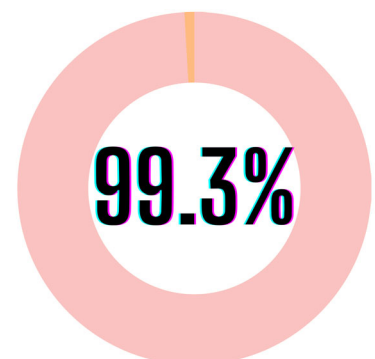
The Framework underscores the critical importance of monitoring, testing, and reporting control deficiencies as integral components of first-line defense activities. This report outlines the results and findings derived from the self-assessments conducted by control owners across each division. The following key activities were undertaken as part of the self-assessment process:

- Control owners and Agency Internal Control Officers conducted a thorough review of their objectives, risks, and controls to ensure that their matrices reflect current conditions, including any changes in risks, risk ratings, objectives, and prioritizations.
- Control owners completed a self-assessment and attestation for their respective controls, validating their effectiveness and identifying areas for improvement.
- Where applicable, control owners documented remediation plans to address any identified control deficiencies.
- Control owners participated in training sessions focused on the completion of attestations to enhance understanding and compliance.
- The Statewide Internal Control Team 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 99.3% response rate on the control owner attestations this quarter.





# STATEWIDE SUMMARY

**Allysen Kerr | Director of Internal Controls**

**Last review period:** December 19, 2025 | **Date of review:** March 25, 2026

| Metric                                  | Details                            | Quarter 3, FY 26 |              | Quarter 2, FY 26 |              | Quarter 1, FY 26 |              | Quarter 4, FY 25 |              |
|---|------------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
|   |                                    | Number           | Percent      | Number           | Percent      | Number           | Percent      | Number           | Percent      |
| Risk by Type                            | Public Perception                  | 1034             | 7.7%         | 1016             | 7.8%         | 770              | 7.6%         | 654              | 7.6%         |
|   | Technology                         | 843              | 6.3%         | 838              | 6.5%         | 639              | 6.3%         | 540              | 6.3%         |
|   | Operational                        | 7057             | 52.8%        | 6876             | 53.0%        | 5406             | 53.7%        | 4701             | 54.5%        |
|   | Compliance                         | 2633             | 19.7%        | 2564             | 19.7%        | 2016             | 20.0%        | 1742             | 20.2%        |
|   | Financial                          | 1601             | 12.0%        | 1505             | 11.6%        | 1108             | 11.0%        | 890              | 10.3%        |
|   | Fraud                              | 197              | 1.5%         | 184              | 1.4%         | 131              | 1.3%         | 101              | 1.2%         |
|   |                                    | <b>13,365</b>    | <b>100%</b>  | <b>12,983</b>    | <b>100%</b>  | <b>10,070</b>    | <b>100%</b>  | <b>8,628</b>     | <b>100%</b>  |
| Risk by Priority                        | Low                                | 2355             | 17.6%        | 2295             | 17.7%        | 1834             | 18.2%        | 1588             | 18.4%        |
|   | Medium                             | 8361             | 62.6%        | 8139             | 62.7%        | 6231             | 61.9%        | 5255             | 60.9%        |
|   | High                               | 2143             | 16.0%        | 2052             | 15.8%        | 1612             | 16.0%        | 1416             | 16.4%        |
|   | Critical                           | 506              | 3.8%         | 497              | 3.8%         | 393              | 3.9%         | 369              | 4.3%         |
|   |                                    | <b>13,365</b>    | <b>100%</b>  | <b>12,983</b>    | <b>100%</b>  | <b>10,070</b>    | <b>100%</b>  | <b>8,628</b>     | <b>100%</b>  |
| Control Owner Self-Assessments          | Completed On-time                  | 99.3%            |              | 99.5%            |              | 97.1%            |              | 99.7%            |              |
| Past Due Remediation Actions            |                                    | 0                |              | 0                |              | 0                |              | 0                |              |
| High/Critical Risks with Control Issues | Public Perception                  | 2                | 5.1%         | 6                | 3.8%         | 5                | 8.5%         | 0                | 0.0%         |
|   | Technology                         | 2                | 5.1%         | 15               | 9.4%         | 6                | 10.2%        | 12               | 19.7%        |
|   | Operational                        | 27               | 69.2%        | 93               | 58.5%        | 38               | 64.4%        | 33               | 54.1%        |
|   | Compliance                         | 1                | 2.6%         | 25               | 15.7%        | 3                | 5.1%         | 14               | 23.0%        |
|   | Financial                          | 7                | 17.9%        | 16               | 10.1%        | 7                | 11.9%        | 2                | 3.3%         |
|   | Fraud                              | 0                | 0.0%         | 4                | 2.5%         | 0                | 0.0%         | 0                | 0.0%         |
|   |                                    | <b>39</b>        | <b>100%</b>  | <b>159</b>       | <b>100%</b>  | <b>59</b>        | <b>100%</b>  | <b>61</b>        | <b>100%</b>  |
| Total Open Control Issues               |                                    | 6                |              | 0                |              | 0                |              | 0                |              |
| Preventive vs. Detective Controls       |                                    | 74.1% vs. 25.9%  |              | 74.2% vs. 25.8%  |              | 74.2% vs. 25.8%  |              | 74.1% vs. 25.9%  |              |
| Controls by Frequency                   | Ad-Hoc                             | 1781             | 50.4%        | 1731             | 50.7%        | 1398             | 50.0%        | 1215             | 49.7%        |
|   | Daily                              | 482              | 13.6%        | 470              | 13.8%        | 389              | 13.9%        | 353              | 14.4%        |
|   | Weekly                             | 120              | 3.4%         | 117              | 3.4%         | 87               | 3.1%         | 76               | 3.1%         |
|   | Bi-Weekly                          | 18               | 0.5%         | 17               | 0.5%         | 17               | 0.6%         | 16               | 0.7%         |
|   | Monthly                            | 310              | 8.8%         | 299              | 8.8%         | 242              | 8.7%         | 204              | 8.3%         |
|   | Bi-Monthly                         | 16               | 0.5%         | 16               | 0.5%         | 12               | 0.4%         | 12               | 0.5%         |
|   | Quarterly                          | 140              | 4.0%         | 137              | 4.0%         | 99               | 3.5%         | 77               | 3.2%         |
|   | Semi-Annually                      | 87               | 2.5%         | 87               | 2.5%         | 77               | 2.8%         | 69               | 2.8%         |
|   | Annually                           | 579              | 16.4%        | 543              | 15.9%        | 475              | 17.0%        | 422              | 17.3%        |
|   |                                    |                  | <b>3,533</b> | <b>100%</b>      | <b>3,417</b> | <b>100%</b>      | <b>2,796</b> | <b>100%</b>      | <b>2,444</b> |
| Control Issues by Agency                | Board of Regents                   | 0                | 0.0%         | 19               | 11.9%        | 0                | 0.0%         | 13               | 21.3%        |
|   | Bureau of HR & Admin               | 0                | 0.0%         | 48               | 30.2%        | 0                | 0.0%         | 0                | 0.0%         |
|   | Bureau of Information & Technology | 0                | 0.0%         | 36               | 22.6%        | 0                | 0.0%         | 40               | 65.6%        |
|   | Department of Ag & Nat Resources   | 0                | 0.0%         | 0                | 0.0%         | 2                | 3.4%         | 0                | 0.0%         |
|   | Department of Corrections          | 0                | 0.0%         | 35               | 22.0%        | 0                | 0.0%         | 1                | 1.6%         |
|   | Department of Game, Fish & Parks   | 10               | 25.6%        | 0                | 0.0%         | 18               | 30.5%        | 0                | 0.0%         |
|   | Department of Health               | 7                | 17.9%        | 0                | 0.0%         | 8                | 13.6%        | 0                | 0.0%         |
|   | Department of Human Services       | 0                | 0.0%         | 4                | 2.5%         | 0                | 0.0%         | 5                | 8.2%         |
|   | Department of Labor and Regulation | 3                | 7.7%         | 0                | 0.0%         | 15               | 25.4%        | 0                | 0.0%         |
|   | Department of Public Safety        | 1                | 2.6%         | 0                | 0.0%         | 0                | 0.0%         | 0                | 0.0%         |
|   | Department of Revenue              | 0                | 0.0%         | 1                | 0.6%         | 0                | 0.0%         | 1                | 1.6%         |
|   | Department of Social Services      | 17               | 43.6%        | 0                | 0.0%         | 16               | 27.1%        | 0                | 0.0%         |
|   | Department of Tourism              | 0                | 0.0%         | 0                | 0.0%         | 0                | 0.0%         | 1                | 1.6%         |
|   | Department of Transportation       | 0                | 0.0%         | 10               | 6.3%         | 0                | 0.0%         | 0                | 0.0%         |
|   | Gov's Office of Econ. Development  | 0                | 0.0%         | 2                | 1.3%         | 0                | 0.0%         | 0                | 0.0%         |
|   | Office of the Attorney General     | 0                | 0.0%         | 4                | 2.5%         | 0                | 0.0%         | 0                | 0.0%         |
|   | South Dakota Retirement System     | 1                | 2.6%         | 0                | 0.0%         | 0                | 0.0%         | 0                | 0.0%         |
|   |                                    | <b>39</b>        | <b>100%</b>  | <b>159</b>       | <b>100%</b>  | <b>59</b>        | <b>100%</b>  | <b>61</b>        | <b>100%</b>  |



# GAME, FISH, & PARKS

**Callyn Fox** | Deputy Finance Officer

Last review period: October 6, 2025 | Date of review: March 25, 2026

| Metric                                  | Details                        | Quarter 3, FY 26 |                | Quarter 1, FY 26 |                | Quarter 3, FY25 |                | Quarter 1, FY25 |                |
|---|--------------------------------|------------------|----------------|------------------|----------------|-----------------|----------------|-----------------|----------------|
|   |                                | Number           | Percent        | Number           | Percent        | Number          | Percent        | Number          | Percent        |
| Risk by Type                            | Public Perception              | 61               | 16.3%          | 61               | 16.3%          | 61              | 16.3%          | 61              | 16.3%          |
|   | Technology                     | 14               | 3.7%           | 14               | 3.7%           | 14              | 3.7%           | 14              | 3.7%           |
|   | Operational                    | 255              | 68.0%          | 255              | 68.0%          | 255             | 68.0%          | 255             | 68.0%          |
|   | Compliance                     | 16               | 4.3%           | 16               | 4.3%           | 16              | 4.3%           | 16              | 4.3%           |
|   | Financial                      | 29               | 7.7%           | 29               | 7.7%           | 29              | 7.7%           | 29              | 7.7%           |
|   | Fraud                          | 0                | 0.0%           | 0                | 0.0%           | 0               | 0.0%           | 0               | 0.0%           |
|   |                                | <b>375</b>       | <b>100%</b>    | <b>375</b>       | <b>100%</b>    | <b>375</b>      | <b>100%</b>    | <b>375</b>      | <b>100%</b>    |
| Risk by Priority                        | Low                            | 83               | 22.1%          | 83               | 22.1%          | 83              | 22.1%          | 83              | 22.1%          |
|   | Medium                         | 230              | 61.3%          | 230              | 61.3%          | 230             | 61.3%          | 230             | 61.3%          |
|   | High                           | 45               | 12.0%          | 45               | 12.0%          | 45              | 12.0%          | 45              | 12.0%          |
|   | Critical                       | 17               | 4.5%           | 17               | 4.5%           | 17              | 4.5%           | 17              | 4.5%           |
|   |                                | <b>375</b>       | <b>100%</b>    | <b>375</b>       | <b>100%</b>    | <b>375</b>      | <b>100%</b>    | <b>375</b>      | <b>100%</b>    |
| Control Owner Self-Assessments          | Completed On-time              | 93.3%            |                | 87.7%            |                | 97.1%           |                | 100%            |                |
| Past Due Remediation Actions            |                                | 0                |                | 0                |                | 0               |                | 0               |                |
| High/Critical Risks with Control Issues |                                | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>   | <b>Percent</b> | <b>Number</b>   | <b>Percent</b> |
|   | Public Perception              | 1                | 10.0%          | 1                | 5.6%           | 0               | 0.0%           | 0               | 0.0%           |
|   | Technology                     | 0                | 0.0%           | 3                | 16.7%          | 0               | 0.0%           | 0               | 0.0%           |
|   | Operational                    | 9                | 90.0%          | 14               | 77.8%          | 4               | 80.0%          | 1               | 100.0%         |
|   | Compliance                     | 0                | 0.0%           | 0                | 0.0%           | 0               | 0.0%           | 0               | 0.0%           |
|   | Financial                      | 0                | 0.0%           | 0                | 0.0%           | 1               | 20.0%          | 0               | 0.0%           |
|   | Fraud                          | 0                | 0.0%           | 0                | 0.0%           | 0               | 0.0%           | 0               | 0.0%           |
|   | <b>10</b>                      | <b>100%</b>      | <b>18</b>      | <b>100%</b>      | <b>5</b>       | <b>100%</b>     | <b>1</b>       | <b>100%</b>     |                |
| Total Open Control Issues               |                                | 0                |                | 0                |                | 0               |                | 0               |                |
| Control Issues by Division              | GFP Administration             | 2                | 25.0%          | 2                | 12.5%          | 1               | 20.0%          | 1               | 100.0%         |
|   | GFP Cap Development & Fed Aid  | 0                | 0.0%           | 1                | 6.3%           | 1               | 20.0%          | 0               | 0.0%           |
|   | GFP Communications & Marketing | 0                | 0.0%           | 1                | 6.3%           | 1               | 20.0%          | 0               | 0.0%           |
|   | GFP Education                  | 0                | 0.0%           | 0                | 0.0%           | 0               | 0.0%           | 0               | 0.0%           |
|   | GFP Habitat Access             | 0                | 0.0%           | 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%           | 8                | 50.0%          | 0               | 0.0%           | 0               | 0.0%           |
|   | GFP WDM                        | 5                | 62.5%          | 4                | 25.0%          | 1               | 20.0%          | 0               | 0.0%           |
|   | GFP Wildlife & Fisheries Mgmt. | 1                | 12.5%          | 0                | 0.0%           | 0               | 0.0%           | 0               | 0.0%           |
|   |                                | <b>8</b>         | <b>100%</b>    | <b>16</b>        | <b>100%</b>    | <b>5</b>        | <b>100%</b>    | <b>1</b>        | <b>100%</b>    |
| Controls with Repeat Issues             |                                | 5                |                | 1                |                | 0               |                | 0               |                |
| Preventive vs. Detective Controls       |                                | 17.4% vs. 82.6%  |                | 17.4% vs. 82.6%  |                | 17.4% vs. 82.6% |                | 17.4% vs. 82.6% |                |
| Controls by Frequency                   | Ad-Hoc                         | 33               | 47.8%          | 33               | 47.8%          | 33              | 47.8%          | 33              | 47.8%          |
|   | Daily                          | 2                | 2.9%           | 2                | 2.9%           | 2               | 2.9%           | 2               | 2.9%           |
|   | 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                | 5.8%           | 4                | 5.8%           | 4               | 5.8%           | 4               | 5.8%           |
|   | Bi-Monthly                     | 0                | 0.0%           | 0                | 0.0%           | 0               | 0.0%           | 0               | 0.0%           |
|   | Quarterly                      | 2                | 2.9%           | 2                | 2.9%           | 2               | 2.9%           | 2               | 2.9%           |
|   | Semi-Annually                  | 1                | 1.4%           | 1                | 1.4%           | 1               | 1.4%           | 1               | 1.4%           |
|   | Annually                       | 26               | 37.7%          | 26               | 37.7%          | 26              | 37.7%          | 26              | 37.7%          |
|   |                                | <b>69</b>        | <b>100%</b>    | <b>69</b>        | <b>100%</b>    | <b>69</b>       | <b>100%</b>    | <b>69</b>       | <b>100%</b>    |



# MILITARY

Leanne Reindl | Budget & Finance Director

Last review period: October 6, 2025 | Date of review: March 25, 2026

| Metric                                  | Details              | Quarter 3, FY 26 |             | Quarter 1, FY 26 |             | Quarter 3, FY25 |             | Quarter 1, FY25 |             |
|---|----------------------|------------------|-------------|------------------|-------------|-----------------|-------------|-----------------|-------------|
|   |                      | Number           | Percent     | Number           | Percent     | Number          | Percent     | Number          | Percent     |
| Risk by Type                            | Public Perception    | 2                | 2.5%        | 2                | 2.5%        | 2               | 2.5%        | 2               | 2.5%        |
|   | Technology           | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Operational          | 57               | 70.4%       | 57               | 70.4%       | 57              | 70.4%       | 57              | 70.4%       |
|   | Compliance           | 20               | 24.7%       | 20               | 24.7%       | 20              | 24.7%       | 20              | 24.7%       |
|   | Financial            | 2                | 2.5%        | 2                | 2.5%        | 2               | 2.5%        | 2               | 2.5%        |
|   | Fraud                | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   |                      | <b>81</b>        | <b>100%</b> | <b>81</b>        | <b>100%</b> | <b>81</b>       | <b>100%</b> | <b>81</b>       | <b>100%</b> |
| Risk by Priority                        | Low                  | 36               | 44.4%       | 36               | 44.4%       | 36              | 44.4%       | 36              | 44.4%       |
|   | Medium               | 41               | 50.6%       | 41               | 50.6%       | 41              | 50.6%       | 41              | 50.6%       |
|   | High                 | 4                | 4.9%        | 4                | 4.9%        | 4               | 4.9%        | 4               | 4.9%        |
|   | Critical             | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   |                      | <b>81</b>        | <b>100%</b> | <b>81</b>        | <b>100%</b> | <b>81</b>       | <b>100%</b> | <b>81</b>       | <b>100%</b> |
| Control Owner Self-Assessments          | Completed On-time    | 100%             |             | 100%             |             | 100%            |             | 100%            |             |
| Past Due Remediation Actions            |                      | 0                |             | 0                |             | 0               |             | 0               |             |
| High/Critical Risks with Control Issues | Public Perception    | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   | Technology           | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   | Operational          | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   | Compliance           | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   | Financial            | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   | Fraud                | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   |                      | <b>0</b>         | <b>0%</b>   | <b>0</b>         | <b>0%</b>   | <b>0</b>        | <b>0%</b>   | <b>0</b>        | <b>0%</b>   |
| Total Open Control Issues               |                      | 0                |             | 0                |             | 0               |             | 0               |             |
| Control Issues by Division              | DOM Adjutant General | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   | DOM Air Guard        | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   | DOM Army Guard       | 0                | 0%          | 0                | 0%          | 0               | 0%          | 0               | 0%          |
|   |                      | <b>0</b>         | <b>0%</b>   | <b>0</b>         | <b>0%</b>   | <b>0</b>        | <b>0%</b>   | <b>0</b>        | <b>0%</b>   |
| Controls with Repeat Issues             |                      | 0                |             | 0                |             | 0               |             | 0               |             |
| Preventive vs. Detective Controls       |                      | 0% vs. 100%      |             | 0% vs. 100%      |             | 0% vs. 100%     |             | 0% vs. 100%     |             |
| Controls by Frequency                   | Ad-Hoc               | 7                | 100.0%      | 7                | 100.0%      | 7               | 100.0%      | 7               | 100.0%      |
|   | Daily                | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Weekly               | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Bi-Weekly            | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Monthly              | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Bi-Monthly           | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Quarterly            | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Semi-Annually        | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Annually             | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   |                      | <b>7</b>         | <b>100%</b> | <b>7</b>         | <b>100%</b> | <b>7</b>        | <b>100%</b> | <b>7</b>        | <b>100%</b> |



# PUBLIC SAFETY

Angie Lemieux | Director of Admin Services

Last review period: October 6, 2025 | Date of review: March 25, 2026

| Metric                                  | Details                       | Quarter 3, FY 26 |             | Quarter 1, FY 26 |             | Quarter 3, FY25 |             | Quarter 1, FY25 |             |
|---|-------------------------------|------------------|-------------|------------------|-------------|-----------------|-------------|-----------------|-------------|
|   |                               | Number           | Percent     | Number           | Percent     | Number          | Percent     | Number          | Percent     |
| Risk by Type                            | Public Perception             | 25               | 9.5%        | 25               | 9.5%        | 25              | 9.5%        | 25              | 9.5%        |
|   | Technology                    | 11               | 4.2%        | 11               | 4.2%        | 11              | 4.2%        | 11              | 4.2%        |
|   | Operational                   | 141              | 53.4%       | 141              | 53.4%       | 141             | 53.4%       | 141             | 53.4%       |
|   | Compliance                    | 64               | 24.2%       | 64               | 24.2%       | 64              | 24.2%       | 64              | 24.2%       |
|   | Financial                     | 23               | 8.7%        | 23               | 8.7%        | 23              | 8.7%        | 23              | 8.7%        |
|   | Fraud                         | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   |                               | <b>264</b>       | <b>100%</b> | <b>264</b>       | <b>100%</b> | <b>264</b>      | <b>100%</b> | <b>264</b>      | <b>100%</b> |
| Risk by Priority                        | Low                           | 46               | 17.4%       | 46               | 17.4%       | 46              | 17.4%       | 46              | 17.4%       |
|   | Medium                        | 176              | 66.7%       | 176              | 66.7%       | 176             | 66.7%       | 176             | 66.7%       |
|   | High                          | 32               | 12.1%       | 32               | 12.1%       | 32              | 12.1%       | 32              | 12.1%       |
|   | Critical                      | 10               | 3.8%        | 10               | 3.8%        | 10              | 3.8%        | 10              | 3.8%        |
|   |                               | <b>264</b>       | <b>100%</b> | <b>264</b>       | <b>100%</b> | <b>264</b>      | <b>100%</b> | <b>264</b>      | <b>100%</b> |
| 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 | 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%      | 0                | 0%          | 0               | 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%        |
|   |                               | <b>1</b>         | <b>100%</b> | <b>0</b>         | <b>0%</b>   | <b>0</b>        | <b>0%</b>   | <b>1</b>        | <b>100%</b> |
| Total Open Control Issues               |                               | 0                |             | 0                |             | 0               |             | 0               |             |
| Control Issues by Division              | DPS Administration            | 0                | 0.0%        | 0                | 0%          | 0               | 0%          | 0               | 0.0%        |
|   | DPS Criminal Justice Services | 1                | 100.0%      | 0                | 0%          | 0               | 0%          | 1               | 100.0%      |
|   | DPS Emergency Services        | 0                | 0.0%        | 0                | 0%          | 0               | 0%          | 0               | 0.0%        |
|   | DPS Highway Patrol            | 0                | 0.0%        | 0                | 0%          | 0               | 0%          | 0               | 0.0%        |
|   | DPS Wildland Fire             | 0                | 0.0%        | 0                | 0%          | 0               | 0%          | 0               | 0.0%        |
|   |                               | <b>1</b>         | <b>100%</b> | <b>0</b>         | <b>0%</b>   | <b>0</b>        | <b>0%</b>   | <b>1</b>        | <b>100%</b> |
| Controls with Repeat Issues             |                               | 0                |             | 0                |             | 0               |             | 0               |             |
| Preventive vs. Detective Controls       |                               | 71.1% vs. 28.9%  |             | 71.1% vs. 28.9%  |             | 71.1% vs. 28.9% |             | 71.1% vs. 28.9% |             |
| Controls by Frequency                   | Ad-Hoc                        | 24               | 53.3%       | 24               | 53.3%       | 24              | 53.3%       | 24              | 53.3%       |
|   | Daily                         | 4                | 8.9%        | 4                | 8.9%        | 4               | 8.9%        | 4               | 8.9%        |
|   | Weekly                        | 1                | 2.2%        | 1                | 2.2%        | 1               | 2.2%        | 1               | 2.2%        |
|   | Bi-Weekly                     | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Monthly                       | 4                | 8.9%        | 4                | 8.9%        | 4               | 8.9%        | 4               | 8.9%        |
|   | Bi-Monthly                    | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Quarterly                     | 3                | 6.7%        | 3                | 6.7%        | 3               | 6.7%        | 3               | 6.7%        |
|   | Semi-Annually                 | 2                | 4.4%        | 2                | 4.4%        | 2               | 4.4%        | 2               | 4.4%        |
|   | Annually                      | 7                | 15.6%       | 7                | 15.6%       | 7               | 15.6%       | 7               | 15.6%       |
|   |                               | <b>45</b>        | <b>100%</b> | <b>45</b>        | <b>100%</b> | <b>45</b>       | <b>100%</b> | <b>45</b>       | <b>100%</b> |

# SOCIAL SERVICES

**Steve Rasmussen | CFO**

**Last review period: October 6, 2025 | Date of review: March 25, 2026**

| Metric                                  | Details                         | Quarter 3, FY 26 |             | Quarter 1, FY 26 |             | Quarter 3, FY25 |             | Quarter 1, FY25 |             |
|---|---------------------------------|------------------|-------------|------------------|-------------|-----------------|-------------|-----------------|-------------|
|   |                                 | Number           | Percent     | Number           | Percent     | Number          | Percent     | Number          | Percent     |
| Risk by Type                            | Public Perception               | 53               | 5.9%        | 35               | 6.6%        | 20              | 7.8%        | 20              | 7.8%        |
|   | Technology                      | 54               | 6.0%        | 50               | 9.4%        | 25              | 9.8%        | 25              | 9.8%        |
|   | Operational                     | 408              | 45.5%       | 238              | 44.8%       | 127             | 49.6%       | 127             | 49.6%       |
|   | Compliance                      | 151              | 16.8%       | 85               | 16.0%       | 50              | 19.5%       | 50              | 19.5%       |
|   | Financial                       | 207              | 23.1%       | 112              | 21.1%       | 32              | 12.5%       | 32              | 12.5%       |
|   | Fraud                           | 24               | 2.7%        | 11               | 2.1%        | 2               | 0.8%        | 2               | 0.8%        |
|   |                                 | <b>897</b>       | <b>100%</b> | <b>531</b>       | <b>100%</b> | <b>256</b>      | <b>100%</b> | <b>256</b>      | <b>100%</b> |
| Risk by Priority                        | Low                             | 152              | 16.9%       | 93               | 17.5%       | 40              | 15.6%       | 40              | 15.6%       |
|   | Medium                          | 527              | 58.8%       | 315              | 59.3%       | 160             | 62.5%       | 160             | 62.5%       |
|   | High                            | 190              | 21.2%       | 104              | 19.6%       | 46              | 18.0%       | 46              | 18.0%       |
|   | Critical                        | 28               | 3.1%        | 19               | 3.6%        | 10              | 3.9%        | 10              | 3.9%        |
|   |                                 | <b>897</b>       | <b>100%</b> | <b>531</b>       | <b>100%</b> | <b>256</b>      | <b>100%</b> | <b>256</b>      | <b>100%</b> |
| 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 | Public Perception               | 1                | 5.9%        | 2                | 12.5%       | 1               | 12.5%       | 1               | 8.3%        |
|   | Technology                      | 1                | 5.9%        | 1                | 6.3%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Operational                     | 8                | 47.1%       | 7                | 43.8%       | 6               | 75.0%       | 8               | 66.7%       |
|   | Compliance                      | 1                | 5.9%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Financial                       | 6                | 35.3%       | 6                | 37.5%       | 1               | 12.5%       | 3               | 25.0%       |
|   | Fraud                           | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   |                                 | <b>17</b>        | <b>100%</b> | <b>16</b>        | <b>100%</b> | <b>8</b>        | <b>100%</b> | <b>12</b>       | <b>100%</b> |
| Total Open Control Issues               |                                 | 6                |             | 0                |             | 0               |             | 0               |             |
| Control Issues by Division              | DSS Administration              | 3                | 20.0%       | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | DSS Child Protective Services   | 5                | 33.3%       | 7                | 38.9%       | 8               | 72.7%       | 17              | 94.4%       |
|   | DSS Child Support               | 1                | 6.7%        | 5                | 27.8%       | 0               | 0.0%        | 0               | 0.0%        |
|   | DSS Community Behavioral Health | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | DSS Economic Assistance         | 2                | 13.3%       | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | DSS Finance                     | 4                | 26.7%       | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | DSS Human Services Center       | 0                | 0.0%        | 4                | 22.2%       | 2               | 18.2%       | 0               | 0.0%        |
|   | DSS Medical Services            | 0                | 0.0%        | 2                | 11.1%       | 1               | 9.1%        | 1               | 5.6%        |
|   |                                 | <b>15</b>        | <b>100%</b> | <b>18</b>        | <b>100%</b> | <b>11</b>       | <b>100%</b> | <b>18</b>       | <b>100%</b> |
| Controls with Repeat Issues             |                                 | 0                |             | 5                |             | 1               |             | 1               |             |
| Preventive vs. Detective Controls       |                                 | 73% vs. 27%      |             | 73.6% vs. 26.4%  |             | 73.8% vs. 26.2% |             | 73.8% vs. 26.2% |             |
| Controls by Frequency                   | Ad-Hoc                          | 150              | 45.7%       | 107              | 47.1%       | 39              | 46.4%       | 39              | 46.4%       |
|   | Daily                           | 45               | 13.7%       | 34               | 15.0%       | 11              | 13.1%       | 11              | 13.1%       |
|   | Weekly                          | 6                | 1.8%        | 3                | 1.3%        | 1               | 1.2%        | 1               | 1.2%        |
|   | Bi-Weekly                       | 1                | 0.3%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Monthly                         | 42               | 12.8%       | 31               | 13.7%       | 10              | 11.9%       | 10              | 11.9%       |
|   | Bi-Monthly                      | 2                | 0.6%        | 2                | 0.9%        | 2               | 2.4%        | 2               | 2.4%        |
|   | Quarterly                       | 18               | 5.5%        | 15               | 6.6%        | 2               | 2.4%        | 2               | 2.4%        |
|   | Semi-Annually                   | 2                | 0.6%        | 2                | 0.9%        | 2               | 2.4%        | 2               | 2.4%        |
|   | Annually                        | 62               | 18.9%       | 33               | 14.5%       | 17              | 20.2%       | 17              | 20.2%       |
|   |                                 | <b>328</b>       | <b>100%</b> | <b>227</b>       | <b>100%</b> | <b>84</b>       | <b>100%</b> | <b>84</b>       | <b>100%</b> |

| Metric                                  | Details                       | Quarter 3, FY 26 |            | Quarter 1, FY 26 |            | Quarter 3, FY25 |            | Quarter 1, FY25 |            |
|---|-------------------------------|------------------|------------|------------------|------------|-----------------|------------|-----------------|------------|
|   |                               | Number           | Percent    | Number           | Percent    | Number          | Percent    | Number          | Percent    |
| Risk by Type                            | Public Perception             | 37               | 8.3%       | 37               | 8.5%       | 37              | 8.5%       | 37              | 8.5%       |
|   | Technology                    | 24               | 5.4%       | 24               | 5.5%       | 24              | 5.5%       | 24              | 5.5%       |
|   | Operational                   | 266              | 59.5%      | 256              | 59.0%      | 256             | 59.0%      | 256             | 59.0%      |
|   | Compliance                    | 87               | 19.5%      | 85               | 19.6%      | 85              | 19.6%      | 85              | 19.6%      |
|   | Financial                     | 31               | 6.9%       | 30               | 6.9%       | 30              | 6.9%       | 30              | 6.9%       |
|   | Fraud                         | 2                | 0.4%       | 2                | 0.5%       | 2               | 0.5%       | 2               | 0.5%       |
|   | <b>Total</b>                  |                  | <b>447</b> | <b>100%</b>      | <b>434</b> | <b>100%</b>     | <b>434</b> | <b>100%</b>     | <b>434</b> |
| Risk by Priority                        | Low                           | 132              | 29.5%      | 131              | 30.2%      | 131             | 30.2%      | 131             | 30.2%      |
|   | Medium                        | 241              | 53.9%      | 233              | 53.7%      | 233             | 53.7%      | 233             | 53.7%      |
|   | High                          | 54               | 12.1%      | 50               | 11.5%      | 50              | 11.5%      | 50              | 11.5%      |
|   | Critical                      | 20               | 4.5%       | 20               | 4.6%       | 20              | 4.6%       | 20              | 4.6%       |
|   | <b>Total</b>                  |                  | <b>447</b> | <b>100%</b>      | <b>434</b> | <b>100%</b>     | <b>434</b> | <b>100%</b>     | <b>434</b> |
| Control Owner Self-Assessments          | Completed On-time             | 100%             |            | 85.9%            |            | 100%            |            | 100%            |            |
| Past Due Remediation Actions            |                               | 0                |            | 0                |            | 0               |            | 0               |            |
| High/Critical Risks with Control Issues | Public Perception             | 0                | 0.0%       | 1                | 12.5%      | 0               | 0.0%       | 0               | 0.0%       |
|   | Technology                    | 0                | 0.0%       | 1                | 12.5%      | 0               | 0.0%       | 0               | 0.0%       |
|   | Operational                   | 6                | 85.7%      | 6                | 75.0%      | 5               | 100.0%     | 4               | 100.0%     |
|   | Compliance                    | 0                | 0.0%       | 0                | 0.0%       | 0               | 0.0%       | 0               | 0.0%       |
|   | Financial                     | 1                | 14.3%      | 0                | 0.0%       | 0               | 0.0%       | 0               | 0.0%       |
|   | Fraud                         | 0                | 0.0%       | 0                | 0.0%       | 0               | 0.0%       | 0               | 0.0%       |
|   | <b>Total</b>                  |                  | <b>7</b>   | <b>100%</b>      | <b>8</b>   | <b>100%</b>     | <b>5</b>   | <b>100%</b>     | <b>4</b>   |
| Total Open Control Issues               |                               | 0                |            | 0                |            | 0               |            | 0               |            |
| Control Issues by Division              | DOH Epidemiology              | 0                | 0.0%       | 1                | 12.5%      | 2               | 40.0%      | 0               | 0.0%       |
|   | DOH Family & Community Health | 0                | 0.0%       | 0                | 0.0%       | 0               | 0.0%       | 0               | 0.0%       |
|   | DOH Finance & Operations      | 0                | 0.0%       | 1                | 12.5%      | 1               | 20.0%      | 0               | 0.0%       |
|   | DOH Healthcare Access         | 0                | 0.0%       | 0                | 0.0%       | 0               | 0.0%       | 0               | 0.0%       |
|   | DOH Licensure & Accreditation | 7                | 100.0%     | 4                | 50.0%      | 2               | 40.0%      | 3               | 75.0%      |
|   | DOH Public Health Lab         | 0                | 0.0%       | 2                | 25.0%      | 0               | 0.0%       | 1               | 25.0%      |
|   | <b>Total</b>                  |                  | <b>7</b>   | <b>100%</b>      | <b>8</b>   | <b>100%</b>     | <b>5</b>   | <b>100%</b>     | <b>4</b>   |
| Controls with Repeat Issues             |                               | 4                |            | 2                |            | 0               |            | 2               |            |
| Preventive vs. Detective Controls       |                               | 69.5% vs. 30.5%  |            | 69.8% vs. 30.2%  |            | 69.8% vs. 30.2% |            | 69.8% vs. 30.2% |            |
| Controls by Frequency                   | Ad-Hoc                        | 61               | 58.1%      | 56               | 58.3%      | 56              | 58.3%      | 56              | 58.3%      |
|   | Daily                         | 15               | 14.3%      | 14               | 14.6%      | 14              | 14.6%      | 14              | 14.6%      |
|   | Weekly                        | 6                | 5.7%       | 6                | 6.3%       | 6               | 6.3%       | 6               | 6.3%       |
|   | Bi-Weekly                     | 0                | 0.0%       | 0                | 0.0%       | 0               | 0.0%       | 0               | 0.0%       |
|   | Monthly                       | 10               | 9.5%       | 10               | 10.4%      | 10              | 10.4%      | 10              | 10.4%      |
|   | Bi-Monthly                    | 1                | 1.0%       | 1                | 1.0%       | 1               | 1.0%       | 1               | 1.0%       |
|   | Quarterly                     | 2                | 1.9%       | 2                | 2.1%       | 2               | 2.1%       | 2               | 2.1%       |
|   | Semi-Annually                 | 0                | 0.0%       | 0                | 0.0%       | 0               | 0.0%       | 0               | 0.0%       |
|   | Annually                      | 10               | 9.5%       | 7                | 7.3%       | 7               | 7.3%       | 7               | 7.3%       |
|   | <b>Total</b>                  |                  | <b>105</b> | <b>100%</b>      | <b>96</b>  | <b>100%</b>     | <b>96</b>  | <b>100%</b>     | <b>96</b>  |

# EDUCATION

**Cody Stoesser** | Director of Finance & Management

Last review period: October 6, 2025 | Date of review: March 25, 2026

| Metric                                  | Details                           | Quarter 3, FY 26 |             | Quarter 1, FY 26 |             | Quarter 3, FY25 |             | Quarter 1, FY25 |             |
|---|-----------------------------------|------------------|-------------|------------------|-------------|-----------------|-------------|-----------------|-------------|
|   |                                   | Number           | Percent     | Number           | Percent     | Number          | Percent     | Number          | Percent     |
| Risk by Type                            | Public Perception                 | 35               | 6.8%        | 35               | 6.8%        | 35              | 6.8%        | 35              | 6.8%        |
|   | Technology                        | 7                | 1.4%        | 7                | 1.4%        | 7               | 1.4%        | 7               | 1.4%        |
|   | Operational                       | 269              | 51.9%       | 269              | 51.9%       | 269             | 51.9%       | 269             | 51.9%       |
|   | Compliance                        | 129              | 24.9%       | 129              | 24.9%       | 129             | 24.9%       | 129             | 24.9%       |
|   | Financial                         | 76               | 14.7%       | 76               | 14.7%       | 76              | 14.7%       | 76              | 14.7%       |
|   | Fraud                             | 2                | 0.4%        | 2                | 0.4%        | 2               | 0.4%        | 2               | 0.4%        |
|   |                                   | <b>518</b>       | <b>100%</b> | <b>518</b>       | <b>100%</b> | <b>518</b>      | <b>100%</b> | <b>518</b>      | <b>100%</b> |
| Risk by Priority                        | Low                               | 142              | 27.4%       | 142              | 27.4%       | 142             | 27.4%       | 142             | 27.4%       |
|   | Medium                            | 304              | 58.7%       | 304              | 58.7%       | 304             | 58.7%       | 304             | 58.7%       |
|   | High                              | 64               | 12.4%       | 64               | 12.4%       | 64              | 12.4%       | 64              | 12.4%       |
|   | Critical                          | 8                | 1.5%        | 8                | 1.5%        | 8               | 1.5%        | 8               | 1.5%        |
|   |                                   | <b>518</b>       | <b>100%</b> | <b>518</b>       | <b>100%</b> | <b>518</b>      | <b>100%</b> | <b>518</b>      | <b>100%</b> |
| 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 | Public Perception                 | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | Technology                        | 0                | 0%          | 0                | 0%          | 1               | 100.0%      | 0               | 0.0%        |
|   | Operational                       | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 2               | 66.7%       |
|   | Compliance                        | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 1               | 33.3%       |
|   | Financial                         | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | Fraud                             | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   |                                   | <b>0</b>         | <b>0%</b>   | <b>0</b>         | <b>0%</b>   | <b>1</b>        | <b>100%</b> | <b>3</b>        | <b>100%</b> |
| Total Open Control Issues               |                                   | 0                |             | 0                |             | 0               |             | 0               |             |
| Control Issues by Division              | DOE Accreditation & Certification | 0                | 0%          | 0                | 0%          | 2               | 100.0%      | 0               | 0.0%        |
|   | DOE Child & Adult Nutrition       | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | DOE College, Career & SS          | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | DOE Data & Research               | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | DOE Finance, Mgmt & Secretariat   | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | DOE History                       | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 2               | 66.7%       |
|   | 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%        | 1               | 33.3%       |
|   |                                   | <b>0</b>         | <b>0%</b>   | <b>0</b>         | <b>0%</b>   | <b>2</b>        | <b>100%</b> | <b>3</b>        | <b>100%</b> |
| Controls with Repeat Issues             |                                   | 0                |             | 0                |             | 0               |             | 0               |             |
| Preventive vs. Detective Controls       |                                   | 78.8% vs. 21.2%  |             | 78.6% vs. 21.4%  |             | 78.6% vs. 21.4% |             | 78.6% vs. 21.4% |             |
| Controls by Frequency                   | Ad-Hoc                            | 51               | 51.5%       | 50               | 51.0%       | 50              | 51.0%       | 50              | 51.0%       |
|   | Daily                             | 5                | 5.1%        | 5                | 5.1%        | 5               | 5.1%        | 5               | 5.1%        |
|   | Weekly                            | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Bi-Weekly                         | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Monthly                           | 7                | 7.1%        | 7                | 7.1%        | 7               | 7.1%        | 7               | 7.1%        |
|   | Bi-Monthly                        | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Quarterly                         | 1                | 1.0%        | 1                | 1.0%        | 1               | 1.0%        | 1               | 1.0%        |
|   | Semi-Annually                     | 3                | 3.0%        | 3                | 3.1%        | 3               | 3.1%        | 3               | 3.1%        |
|   | Annually                          | 32               | 32.3%       | 32               | 32.7%       | 32              | 32.7%       | 32              | 32.7%       |
|   |                                   | <b>99</b>        | <b>100%</b> | <b>98</b>        | <b>100%</b> | <b>98</b>       | <b>100%</b> | <b>98</b>       | <b>100%</b> |



# LABOR

Jacob Frohreich | Internal Control Officer

Last review period: October 6, 2025 | Date of review: March 25, 2026

| Metric                                  | Details                     | Quarter 3, FY 26 |             | Quarter 1, FY 26 |             | Quarter 3, FY25 |             | Quarter 1, FY25 |             |
|---|-----------------------------|------------------|-------------|------------------|-------------|-----------------|-------------|-----------------|-------------|
|   |                             | Number           | Percent     | Number           | Percent     | Number          | Percent     | Number          | Percent     |
| Risk by Type                            | Public Perception           | 38               | 10.9%       | 38               | 10.9%       | 38              | 10.9%       | 38              | 10.9%       |
|   | Technology                  | 24               | 6.9%        | 24               | 6.9%        | 24              | 6.9%        | 24              | 6.9%        |
|   | Operational                 | 180              | 51.7%       | 180              | 51.7%       | 180             | 51.7%       | 180             | 51.7%       |
|   | Compliance                  | 70               | 20.1%       | 70               | 20.1%       | 70              | 20.1%       | 70              | 20.1%       |
|   | Financial                   | 27               | 7.8%        | 27               | 7.8%        | 27              | 7.8%        | 27              | 7.8%        |
|   | Fraud                       | 9                | 2.6%        | 9                | 2.6%        | 9               | 2.6%        | 9               | 2.6%        |
|   |                             | <b>348</b>       | <b>100%</b> | <b>348</b>       | <b>100%</b> | <b>348</b>      | <b>100%</b> | <b>348</b>      | <b>100%</b> |
| Risk by Priority                        | Low                         | 35               | 10.1%       | 35               | 10.1%       | 35              | 10.1%       | 35              | 10.1%       |
|   | Medium                      | 233              | 67.0%       | 233              | 67.0%       | 233             | 67.0%       | 233             | 67.0%       |
|   | High                        | 69               | 19.8%       | 69               | 19.8%       | 69              | 19.8%       | 69              | 19.8%       |
|   | Critical                    | 11               | 3.2%        | 11               | 3.2%        | 11              | 3.2%        | 11              | 3.2%        |
|   |                             | <b>348</b>       | <b>100%</b> | <b>348</b>       | <b>100%</b> | <b>348</b>      | <b>100%</b> | <b>348</b>      | <b>100%</b> |
| 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 | Public Perception           | 0                | 0.0%        | 1                | 6.7%        | 0               | 0.0%        | 1               | 12.5%       |
|   | Technology                  | 0                | 0.0%        | 1                | 6.7%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Operational                 | 3                | 100.0%      | 10               | 66.7%       | 7               | 77.8%       | 4               | 50.0%       |
|   | Compliance                  | 0                | 0.0%        | 3                | 20.0%       | 1               | 11.1%       | 2               | 25.0%       |
|   | Financial                   | 0                | 0.0%        | 0                | 0.0%        | 1               | 11.1%       | 1               | 12.5%       |
|   | Fraud                       | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   |                             | <b>3</b>         | <b>100%</b> | <b>15</b>        | <b>100%</b> | <b>9</b>        | <b>100%</b> | <b>8</b>        | <b>100%</b> |
| Total Open Control Issues               |                             | 0                |             | 0                |             | 0               |             | 0               |             |
| Control Issues by Division              | DLR Admin, Policy & Tech    | 3                | 100.0%      | 9                | 60.0%       | 8               | 88.9%       | 5               | 62.5%       |
|   | DLR Banking                 | 0                | 0.0%        | 1                | 6.7%        | 0               | 0.0%        | 0               | 0.0%        |
|   | DLR Insurance               | 0                | 0.0%        | 2                | 13.3%       | 0               | 0.0%        | 0               | 0.0%        |
|   | DLR Labor & Management      | 0                | 0.0%        | 2                | 13.3%       | 1               | 11.1%       | 3               | 37.5%       |
|   | DLR Reemployment Assistance | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | DLR Workforce Development   | 0                | 0.0%        | 1                | 6.7%        | 0               | 0.0%        | 0               | 0.0%        |
|   |                             | <b>3</b>         | <b>100%</b> | <b>15</b>        | <b>100%</b> | <b>9</b>        | <b>100%</b> | <b>8</b>        | <b>100%</b> |
| Controls with Repeat Issues             |                             | 3                |             | 4                |             | 0               |             | 1               |             |
| Preventive vs. Detective Controls       |                             | 80.7% vs. 19.3%  |             | 80.7% vs. 19.3%  |             | 80.7% vs. 19.3% |             | 80.7% vs. 19.3% |             |
| Controls by Frequency                   | Ad-Hoc                      | 72               | 66.1%       | 72               | 66.1%       | 72              | 66.1%       | 72              | 66.1%       |
|   | Daily                       | 9                | 8.3%        | 9                | 8.3%        | 9               | 8.3%        | 9               | 8.3%        |
|   | Weekly                      | 2                | 1.8%        | 2                | 1.8%        | 2               | 1.8%        | 2               | 1.8%        |
|   | Bi-Weekly                   | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Monthly                     | 9                | 8.3%        | 9                | 8.3%        | 9               | 8.3%        | 9               | 8.3%        |
|   | Bi-Monthly                  | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Quarterly                   | 2                | 1.8%        | 2                | 1.8%        | 2               | 1.8%        | 2               | 1.8%        |
|   | Semi-Annually               | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Annually                    | 15               | 13.8%       | 15               | 13.8%       | 15              | 13.8%       | 15              | 13.8%       |
|   |                             | <b>109</b>       | <b>100%</b> | <b>109</b>       | <b>100%</b> | <b>109</b>      | <b>100%</b> | <b>109</b>      | <b>100%</b> |



# VETERANS AFFAIRS

**Leanne Reindl** | Budget & Finance Director

Last review period: October 6, 2025 | Date of review: March 25, 2026

| Metric                                  | Details                          | Quarter 3, FY 26 |             | Quarter 1, FY 26 |             | Quarter 3, FY25 |             | Quarter 1, FY25 |             |
|---|----------------------------------|------------------|-------------|------------------|-------------|-----------------|-------------|-----------------|-------------|
|   |                                  | Number           | Percent     | Number           | Percent     | Number          | Percent     | Number          | Percent     |
| Risk by Type                            | Public Perception                | 15               | 7.8%        | 15               | 7.8%        | 15              | 7.9%        | 15              | 7.9%        |
|   | Technology                       | 10               | 5.2%        | 10               | 5.2%        | 10              | 5.2%        | 10              | 5.2%        |
|   | Operational                      | 98               | 51.0%       | 98               | 51.0%       | 97              | 50.8%       | 97              | 50.8%       |
|   | Compliance                       | 58               | 30.2%       | 58               | 30.2%       | 58              | 30.4%       | 58              | 30.4%       |
|   | Financial                        | 9                | 4.7%        | 9                | 4.7%        | 9               | 4.7%        | 9               | 4.7%        |
|   | Fraud                            | 2                | 1.0%        | 2                | 1.0%        | 2               | 1.0%        | 2               | 1.0%        |
|   |                                  | <b>192</b>       | <b>100%</b> | <b>192</b>       | <b>100%</b> | <b>191</b>      | <b>100%</b> | <b>191</b>      | <b>100%</b> |
| Risk by Priority                        | Low                              | 66               | 34.4%       | 66               | 34.4%       | 66              | 34.6%       | 66              | 34.6%       |
|   | Medium                           | 96               | 50.0%       | 96               | 50.0%       | 95              | 49.7%       | 95              | 49.7%       |
|   | High                             | 24               | 12.5%       | 24               | 12.5%       | 24              | 12.6%       | 24              | 12.6%       |
|   | Critical                         | 6                | 3.1%        | 6                | 3.1%        | 6               | 3.1%        | 6               | 3.1%        |
|   |                                  | <b>192</b>       | <b>100%</b> | <b>192</b>       | <b>100%</b> | <b>191</b>      | <b>100%</b> | <b>191</b>      | <b>100%</b> |
| 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 | 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%          | 1               | 100.0%      | 1               | 50.0%       |
|   | Compliance                       | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | Financial                        | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 1               | 50.0%       |
|   | Fraud                            | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   |                                  |                  | <b>0</b>    | <b>0%</b>        | <b>0</b>    | <b>0%</b>       | <b>1</b>    | <b>100%</b>     | <b>2</b>    |
| Total Open Control Issues               |                                  | 0                |             | 0                |             | 0               |             | 0               |             |
| Control Issues by Division              | DVA Finance & Admin              | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | DVA State Veterans Home          | 0                | 0%          | 0                | 0%          | 1               | 100.0%      | 2               | 100.0%      |
|   | DVA Veterans Benefits & Services | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   | DVA Veterans Cemetery            | 0                | 0%          | 0                | 0%          | 0               | 0.0%        | 0               | 0.0%        |
|   |                                  | <b>0</b>         | <b>0%</b>   | <b>0</b>         | <b>0%</b>   | <b>1</b>        | <b>100%</b> | <b>2</b>        | <b>100%</b> |
| Controls with Repeat Issues             |                                  | 0                |             | 0                |             | 0               |             | 0               |             |
| Preventive vs. Detective Controls       |                                  | 86.2% vs. 13.8%  |             | 86.2% vs. 13.8%  |             | 86.2% vs. 13.8% |             | 86.2% vs. 13.8% |             |
| Controls by Frequency                   | Ad-Hoc                           | 13               | 44.8%       | 13               | 44.8%       | 13              | 44.8%       | 13              | 44.8%       |
|   | Daily                            | 7                | 24.1%       | 7                | 24.1%       | 7               | 24.1%       | 7               | 24.1%       |
|   | Weekly                           | 2                | 6.9%        | 2                | 6.9%        | 2               | 6.9%        | 2               | 6.9%        |
|   | Bi-Weekly                        | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Monthly                          | 1                | 3.4%        | 1                | 3.4%        | 1               | 3.4%        | 1               | 3.4%        |
|   | Bi-Monthly                       | 0                | 0.0%        | 0                | 0.0%        | 0               | 0.0%        | 0               | 0.0%        |
|   | Quarterly                        | 1                | 3.4%        | 1                | 3.4%        | 1               | 3.4%        | 1               | 3.4%        |
|   | Semi-Annually                    | 4                | 13.8%       | 4                | 13.8%       | 4               | 13.8%       | 4               | 13.8%       |
|   | Annually                         | 1                | 3.4%        | 1                | 3.4%        | 1               | 3.4%        | 1               | 3.4%        |
|   |                                  | <b>29</b>        | <b>100%</b> | <b>29</b>        | <b>100%</b> | <b>29</b>       | <b>100%</b> | <b>29</b>       | <b>100%</b> |



# PUBLIC UTILITIES

Cindy Kemnitz | Finance Manager

Last review period: October 6, 2025 | Date of review: March 25, 2026

| Metric                                  | Details                   | Quarter 3, FY 26 |                | Quarter 1, FY 26 |                | Quarter 3, FY25 |                | Quarter 1, FY25 |                |
|---|---------------------------|------------------|----------------|------------------|----------------|-----------------|----------------|-----------------|----------------|
|   |                           | Number           | Percent        | Number           | Percent        | Number          | Percent        | Number          | Percent        |
| Risk by Type                            | Public Perception         | 6                | 5.2%           | 6                | 5.4%           | 6               | 5.4%           | 0               | 0%             |
|   | Technology                | 3                | 2.6%           | 2                | 1.8%           | 2               | 1.8%           | 0               | 0%             |
|   | Operational               | 63               | 54.8%          | 62               | 55.4%          | 62              | 55.4%          | 0               | 0%             |
|   | Compliance                | 36               | 31.3%          | 35               | 31.3%          | 35              | 31.3%          | 0               | 0%             |
|   | Financial                 | 6                | 5.2%           | 6                | 5.4%           | 6               | 5.4%           | 0               | 0%             |
|   | Fraud                     | 1                | 0.9%           | 1                | 0.9%           | 1               | 0.9%           | 0               | 0%             |
|   |                           | <b>115</b>       | <b>100%</b>    | <b>112</b>       | <b>100%</b>    | <b>112</b>      | <b>100%</b>    | <b>0</b>        | <b>0%</b>      |
| Risk by Priority                        | Low                       | 30               | 26.1%          | 30               | 26.8%          | 30              | 26.8%          | 0               | 0%             |
|   | Medium                    | 69               | 60.0%          | 67               | 59.8%          | 67              | 59.8%          | 0               | 0%             |
|   | High                      | 15               | 13.0%          | 14               | 12.5%          | 14              | 12.5%          | 0               | 0%             |
|   | Critical                  | 1                | 0.9%           | 1                | 0.9%           | 1               | 0.9%           | 0               | 0%             |
|   |                           | <b>115</b>       | <b>100%</b>    | <b>112</b>       | <b>100%</b>    | <b>112</b>      | <b>100%</b>    | <b>0</b>        | <b>0%</b>      |
| Control Owner Self-Assessments          | Completed On-time         | 100%             |                | 100%             |                | 100%            |                | 0%              |                |
| Past Due Remediation Actions            |                           | 0                |                | 0                |                | 0               |                | 0               |                |
| High/Critical Risks with Control Issues |                           | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>   | <b>Percent</b> | <b>Number</b>   | <b>Percent</b> |
|   | Public Perception         | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Technology                | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Operational               | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Compliance                | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Financial                 | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Fraud                     | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | <b>0</b>                  | <b>0%</b>        | <b>0</b>       | <b>0%</b>        | <b>0</b>       | <b>0%</b>       | <b>0</b>       | <b>0%</b>       |                |
| Total Open Control Issues               |                           | 0                |                | 0                |                | 0               |                | 0               |                |
| Control Issues by Division              | PUC Admin                 | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | PUC Advisors              | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | PUC Consumer Affairs      | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | PUC Grain Warehouse       | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | PUC Pipeline Safety       | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | PUC Staff Atty & Analysts | 0                | 0%             | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   |                           | <b>0</b>         | <b>0%</b>      | <b>0</b>         | <b>0%</b>      | <b>0</b>        | <b>0%</b>      | <b>0</b>        | <b>0%</b>      |
| Controls with Repeat Issues             |                           | 0                |                | 0                |                | 0               |                | 0               |                |
| Preventive vs. Detective Controls       |                           | 73.3% vs. 26.7%  |                | 70% vs. 30%      |                | 70% vs. 30%     |                | 0% vs. 0%       |                |
| Controls by Frequency                   | Ad-Hoc                    | 8                | 53.3%          | 7                | 70.0%          | 7               | 70.0%          | 0               | 0%             |
|   | Daily                     | 2                | 13.3%          | 2                | 20.0%          | 2               | 20.0%          | 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                  | 5                | 33.3%          | 1                | 10.0%          | 1               | 10.0%          | 0               | 0%             |
|   |                           | <b>15</b>        | <b>100%</b>    | <b>10</b>        | <b>100%</b>    | <b>10</b>       | <b>100%</b>    | <b>0</b>        | <b>0%</b>      |



# RETIREMENT SYSTEM

**Brittnie Adamson** | Director of Internal Audit

Last review period: October 6, 2025 | Date of review: March 25, 2026

| Metric                                  | Details             | Quarter 3, FY 26 |                | Quarter 1, FY 26 |                | Quarter 3, FY25 |                | Quarter 1, FY25 |                |
|---|---------------------|------------------|----------------|------------------|----------------|-----------------|----------------|-----------------|----------------|
|   |                     | Number           | Percent        | Number           | Percent        | Number          | Percent        | Number          | Percent        |
| Risk by Type                            | Public Perception   | 32               | 9.2%           | 32               | 9.2%           | 0               | 0%             | 0               | 0%             |
|   | Technology          | 28               | 8.1%           | 28               | 8.1%           | 0               | 0%             | 0               | 0%             |
|   | Operational         | 172              | 49.7%          | 172              | 49.7%          | 0               | 0%             | 0               | 0%             |
|   | Compliance          | 63               | 18.2%          | 63               | 18.2%          | 0               | 0%             | 0               | 0%             |
|   | Financial           | 37               | 10.7%          | 37               | 10.7%          | 0               | 0%             | 0               | 0%             |
|   | Fraud               | 14               | 4.0%           | 14               | 4.0%           | 0               | 0%             | 0               | 0%             |
|   |                     | <b>346</b>       | <b>100%</b>    | <b>346</b>       | <b>100%</b>    | <b>0</b>        | <b>0%</b>      | <b>0</b>        | <b>0%</b>      |
| Risk by Priority                        | Low                 | 55               | 15.9%          | 55               | 15.9%          | 0               | 0%             | 0               | 0%             |
|   | Medium              | 239              | 69.1%          | 239              | 69.1%          | 0               | 0%             | 0               | 0%             |
|   | High                | 41               | 11.8%          | 41               | 11.8%          | 0               | 0%             | 0               | 0%             |
|   | Critical            | 11               | 3.2%           | 11               | 3.2%           | 0               | 0%             | 0               | 0%             |
|   |                     | <b>346</b>       | <b>100%</b>    | <b>346</b>       | <b>100%</b>    | <b>0</b>        | <b>0%</b>      | <b>0</b>        | <b>0%</b>      |
| Control Owner Self-Assessments          | Completed On-time   | 100%             |                | 100%             |                | 0%              |                | 0%              |                |
| Past Due Remediation Actions            |                     | 0                |                | 0                |                | 0               |                | 0               |                |
| High/Critical Risks with Control Issues |                     | <b>Number</b>    | <b>Percent</b> | <b>Number</b>    | <b>Percent</b> | <b>Number</b>   | <b>Percent</b> | <b>Number</b>   | <b>Percent</b> |
|   | Public Perception   | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Technology          | 1                | 100.0%         | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Operational         | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Compliance          | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Financial           | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | Fraud               | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | <b>1</b>            | <b>100%</b>      | <b>0</b>       | <b>0%</b>        | <b>0</b>       | <b>0%</b>       | <b>0</b>       | <b>0%</b>       |                |
| Total Open Control Issues               |                     | 0                |                | 0                |                | 0               |                | 0               |                |
| Control Issues by Division              | SDRS Audit          | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | SDRS Benefits       | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | SDRS Communications | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | SDRS Finance        | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | SDRS IT & Records   | 1                | 100.0%         | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   | SDRS Legal & Admin  | 0                | 0.0%           | 0                | 0%             | 0               | 0%             | 0               | 0%             |
|   |                     | <b>1</b>         | <b>100%</b>    | <b>0</b>         | <b>0%</b>      | <b>0</b>        | <b>0%</b>      | <b>0</b>        | <b>0%</b>      |
| Controls with Repeat Issues             |                     | 0                |                | 0                |                | 0               |                | 0               |                |
| Preventive vs. Detective Controls       |                     | 84.9% vs. 15.1%  |                | 84.9% vs. 15.1%  |                | 0% vs. 0%       |                | 0% vs. 0%       |                |
| Controls by Frequency                   | Ad-Hoc              | 29               | 53.7%          | 29               | 53.7%          | 0               | 0%             | 0               | 0%             |
|   | Daily               | 5                | 9.3%           | 5                | 9.3%           | 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             | 6                | 11.1%          | 6                | 11.1%          | 0               | 0%             | 0               | 0%             |
|   | Bi-Monthly          | 0                | 0.0%           | 0                | 0.0%           | 0               | 0%             | 0               | 0%             |
|   | Quarterly           | 2                | 3.7%           | 2                | 3.7%           | 0               | 0%             | 0               | 0%             |
|   | Semi-Annually       | 0                | 0.0%           | 0                | 0.0%           | 0               | 0%             | 0               | 0%             |
|   | Annually            | 12               | 22.2%          | 12               | 22.2%          | 0               | 0%             | 0               | 0%             |
|   |                     | <b>54</b>        | <b>100%</b>    | <b>54</b>        | <b>100%</b>    | <b>0</b>        | <b>0%</b>      | <b>0</b>        | <b>0%</b>      |



# AG & NATURAL RESOURCES

**Darcy Keiser | Finance Director**

**Last review period: October 6, 2025 | Date of review: March 25, 2026**

| Metric                                  | Details                          | Quarter 3, FY 26 |             | Quarter 1, FY 26 |             | Quarter 3, FY25 |           | Quarter 1, FY25 |           |
|---|----------------------------------|------------------|-------------|------------------|-------------|-----------------|-----------|-----------------|-----------|
|   |                                  | Number           | Percent     | Number           | Percent     | Number          | Percent   | Number          | Percent   |
| Risk by Type                            | Public Perception                | 68               | 8.4%        | 68               | 8.4%        | 0               | 0%        | 0               | 0%        |
|   | Technology                       | 46               | 5.7%        | 46               | 5.7%        | 0               | 0%        | 0               | 0%        |
|   | Operational                      | 417              | 51.2%       | 417              | 51.2%       | 0               | 0%        | 0               | 0%        |
|   | Compliance                       | 175              | 21.5%       | 175              | 21.5%       | 0               | 0%        | 0               | 0%        |
|   | Financial                        | 101              | 12.4%       | 101              | 12.4%       | 0               | 0%        | 0               | 0%        |
|   | Fraud                            | 7                | 0.9%        | 7                | 0.9%        | 0               | 0%        | 0               | 0%        |
|   |                                  | <b>814</b>       | <b>100%</b> | <b>814</b>       | <b>100%</b> | <b>0</b>        | <b>0%</b> | <b>0</b>        | <b>0%</b> |
| Risk by Priority                        | Low                              | 137              | 16.8%       | 137              | 16.8%       | 0               | 0%        | 0               | 0%        |
|   | Medium                           | 577              | 70.9%       | 577              | 70.9%       | 0               | 0%        | 0               | 0%        |
|   | High                             | 96               | 11.8%       | 96               | 11.8%       | 0               | 0%        | 0               | 0%        |
|   | Critical                         | 4                | 0.5%        | 4                | 0.5%        | 0               | 0%        | 0               | 0%        |
|   |                                  | <b>814</b>       | <b>100%</b> | <b>814</b>       | <b>100%</b> | <b>0</b>        | <b>0%</b> | <b>0</b>        | <b>0%</b> |
| Control Owner Self-Assessments          | Completed On-time                | 100%             |             | 100%             |             | 0%              |           | 0%              |           |
| Past Due Remediation Actions            |                                  | 0                |             | 0                |             | 0               |           | 0               |           |
| High/Critical Risks with Control Issues | Public Perception                | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | Technology                       | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | Operational                      | 0                | 0%          | 1                | 50.0%       | 0               | 0%        | 0               | 0%        |
|   | Compliance                       | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | Financial                        | 0                | 0%          | 1                | 50.0%       | 0               | 0%        | 0               | 0%        |
|   | Fraud                            | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   |                                  | <b>0</b>         | <b>0%</b>   | <b>2</b>         | <b>100%</b> | <b>0</b>        | <b>0%</b> | <b>0</b>        | <b>0%</b> |
| Total Open Control Issues               |                                  | 0                |             | 0                |             | 0               |           | 0               |           |
| Control Issues by Division              | DANR Ag & Environmental Services | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | DANR Financial & Tech Assistance | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | DANR Office of Water             | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | DANR Resource Conserv & Forestry | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | DANR Secretariat & Finance       | 0                | 0%          | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | DANR State Fair                  | 0                | 0%          | 2                | 100.0%      | 0               | 0%        | 0               | 0%        |
|   |                                  | <b>0</b>         | <b>0%</b>   | <b>2</b>         | <b>100%</b> | <b>0</b>        | <b>0%</b> | <b>0</b>        | <b>0%</b> |
| Controls with Repeat Issues             |                                  | 0                |             | 0                |             | 0               |           | 0               |           |
| Preventive vs. Detective Controls       |                                  | 68.4% vs. 31.6%  |             | 68.4% vs. 31.6%  |             | 14.3% vs. 85.7% |           | 14.3% vs. 85.7% |           |
| Controls by Frequency                   | Ad-Hoc                           | 86               | 54.4%       | 86               | 54.4%       | 0               | 0%        | 0               | 0%        |
|   | Daily                            | 11               | 7.0%        | 11               | 7.0%        | 0               | 0%        | 0               | 0%        |
|   | Weekly                           | 9                | 5.7%        | 9                | 5.7%        | 0               | 0%        | 0               | 0%        |
|   | Bi-Weekly                        | 1                | 0.6%        | 1                | 0.6%        | 0               | 0%        | 0               | 0%        |
|   | Monthly                          | 11               | 7.0%        | 11               | 7.0%        | 0               | 0%        | 0               | 0%        |
|   | Bi-Monthly                       | 0                | 0.0%        | 0                | 0.0%        | 0               | 0%        | 0               | 0%        |
|   | Quarterly                        | 7                | 4.4%        | 7                | 4.4%        | 0               | 0%        | 0               | 0%        |
|   | Semi-Annually                    | 8                | 5.1%        | 8                | 5.1%        | 0               | 0%        | 0               | 0%        |
|   | Annually                         | 25               | 15.8%       | 25               | 15.8%       | 0               | 0%        | 0               | 0%        |
|   |                                  |                  | <b>158</b>  | <b>100%</b>      | <b>158</b>  | <b>100%</b>     | <b>0</b>  | <b>0%</b>       | <b>0</b>  |

# FRAMEWORK

# PROJECT UPDATE

## COMPLETE

- Internal Control Framework drafted and adopted
- Implementation training material developed and updated
- ServiceNow GRC IT platform implemented
- Extended INRY contract for ServiceNow GRC IT support
- Rolled out to twenty-seven agencies (BFM, DOR, GFP, DTR, TOUR, DOC, DOM, SPL, OSA, DPS, DSS, DOH, OST, DOE, DHS, DLR, BOR, DVA, PUC, BIT, UJS, DANR, SDRS, DOT, BHRA, GOED & ATG)
- 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

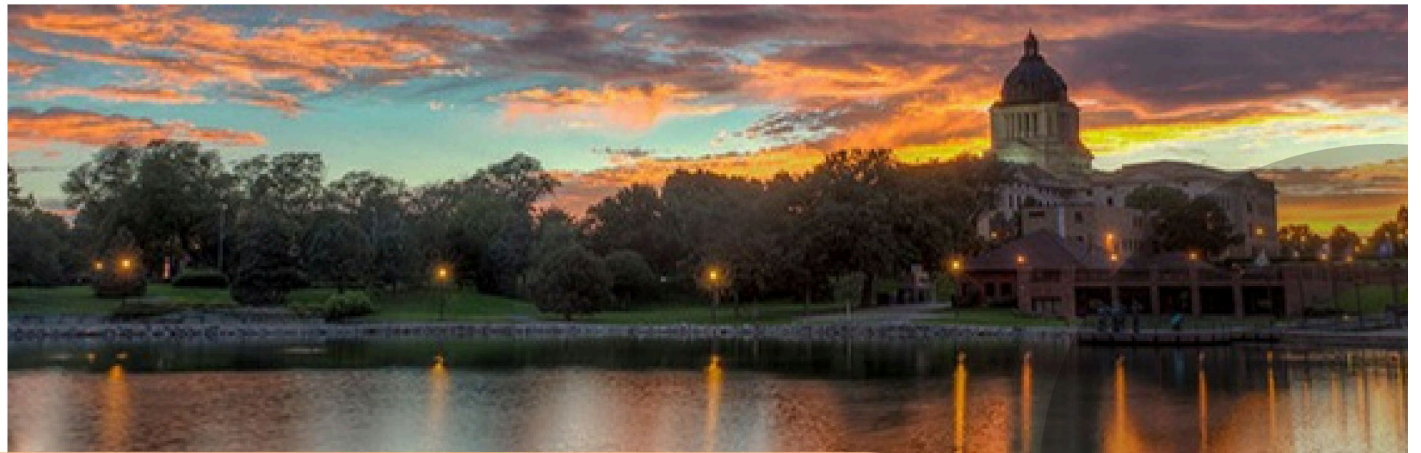
- Implementation at Secretary of State and Governor's Office
- Internal Control Framework Review
- Training new ICO's
- Annual reviews being conducted per SDCL 1-56-13



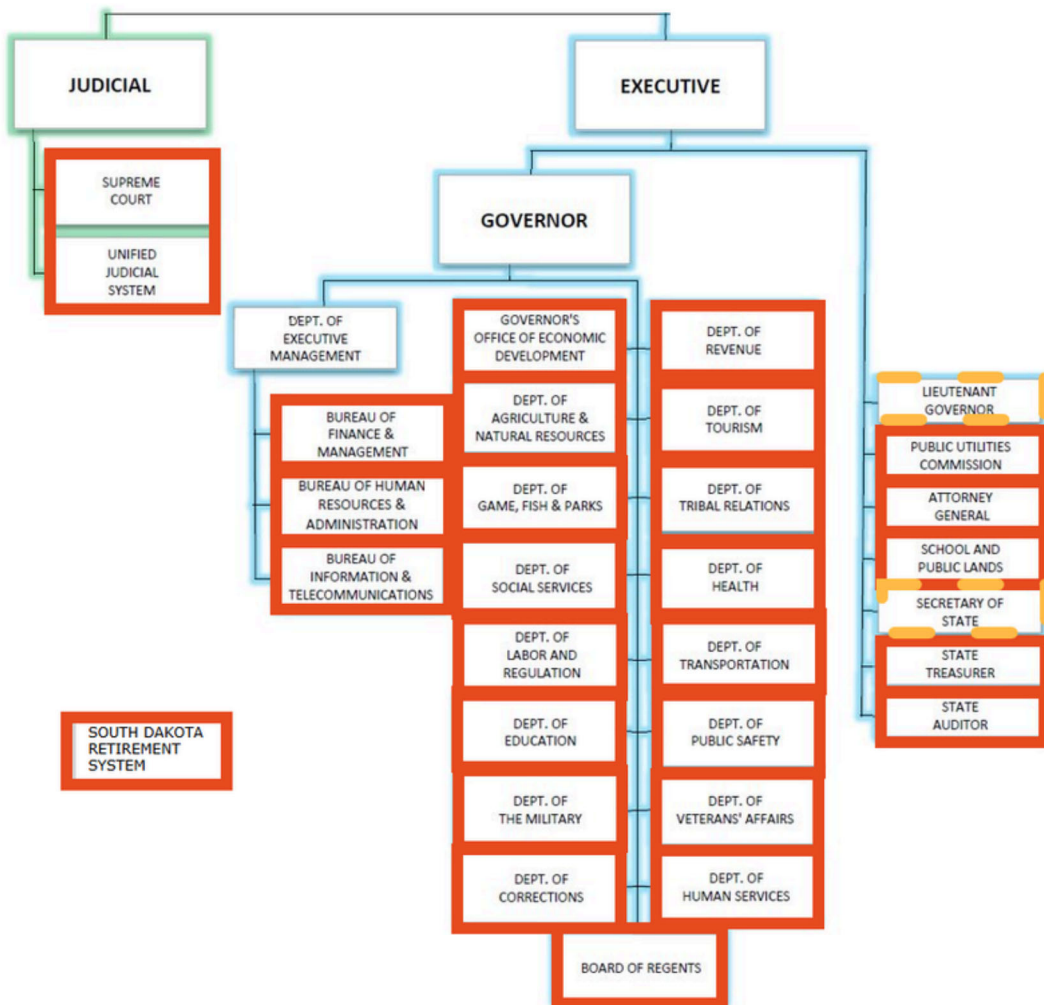
## NOT STARTED

- Control Testing





# Agencies Implemented

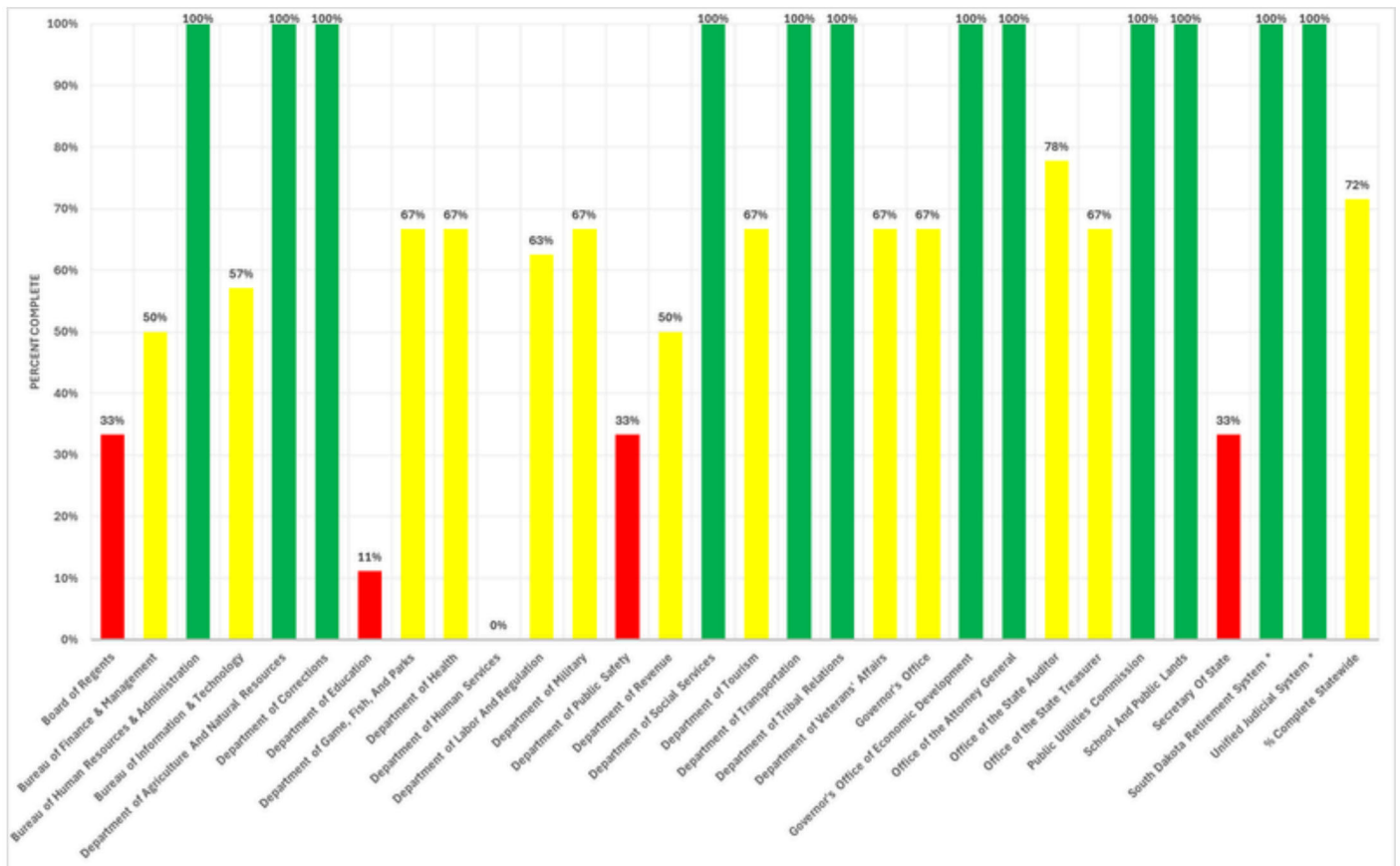




# Annual RCM Review Progress

## Background

Pursuant to SDCL 1-56-13, each state agency is required to conduct an annual review of its documented risk and control matrix to evaluate the adequacy and effectiveness of internal controls and risk mitigation strategies. The results of this review, along with any updates to the agency's risk and control matrix, must be formally submitted to the Board of Internal Control for review and oversight, as enacted by SL 2025, ch. 12, § 6.



\* Not required to participate via statute 1-56