

State Board of Internal Control

ANNUAL REPORT TO GOVERNMENT OPERATIONS AND AUDIT COMMITTEE

August 25, 2023

Highlights



5 Subrecipient Audit Reports Reviewed

Reviewed audit findings pertaining to federal award programs administered by state agencies as required by [SDCL 1-56-9](#)



Implemented the Internal Control Framework to 4 Agencies



Updated our Internal Control Program Training Materials

Streamlined the process and adapted to a virtual model

Statewide Internal Control Office

Manages the implementation of the state internal control framework

Reviews, researches, interprets, and advises all state agencies on internal control

Creates an annual work plan and report

Staffs the South Dakota Board of Internal Control

SDCL 1-56

Subrecipient Audit Reviews

- Reviewed audit findings pertaining to federal award programs administered by state agencies as required by SDCL 1-56-9

Working Against Violence, Inc. (DPS)

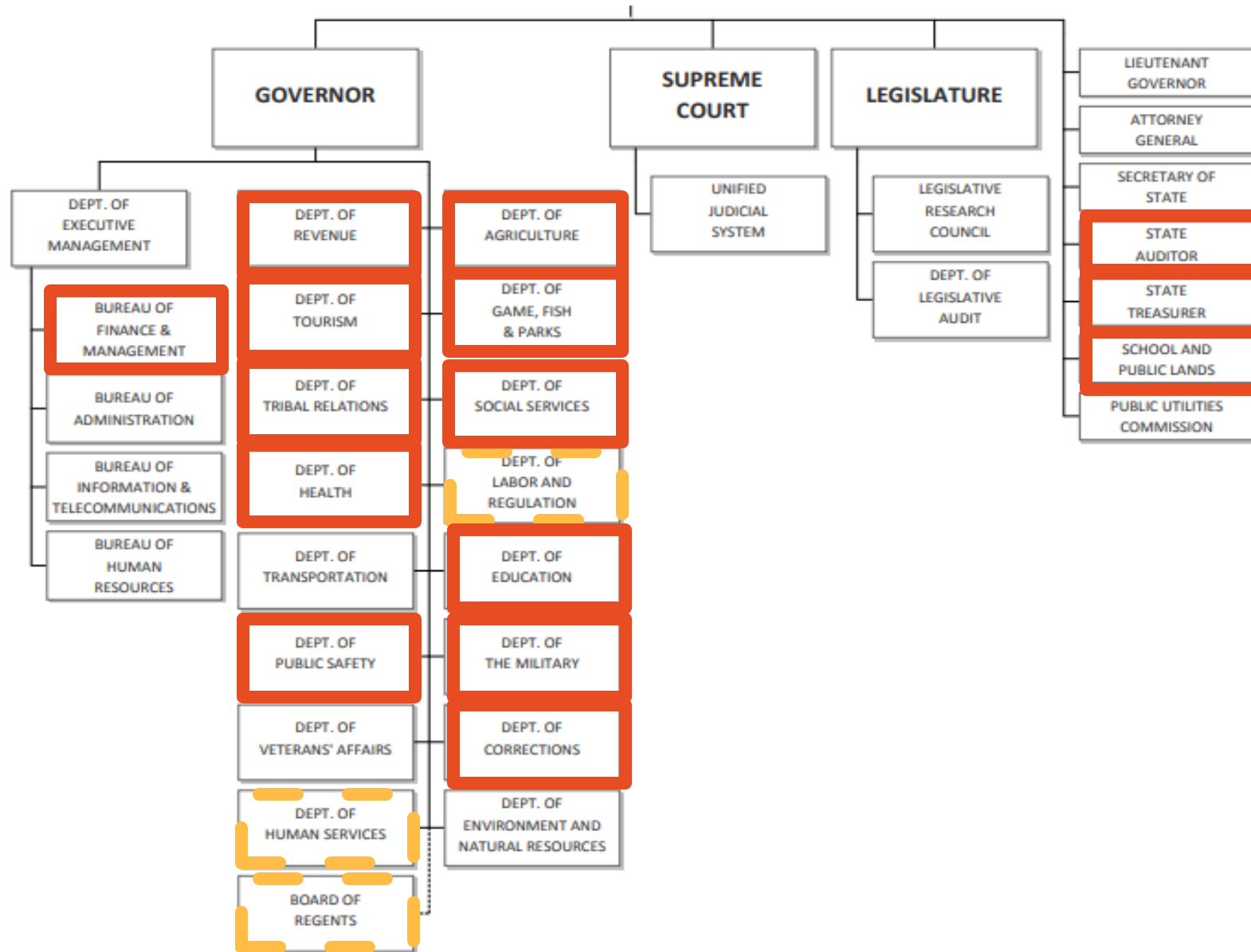
East River Legal Services (DPS)

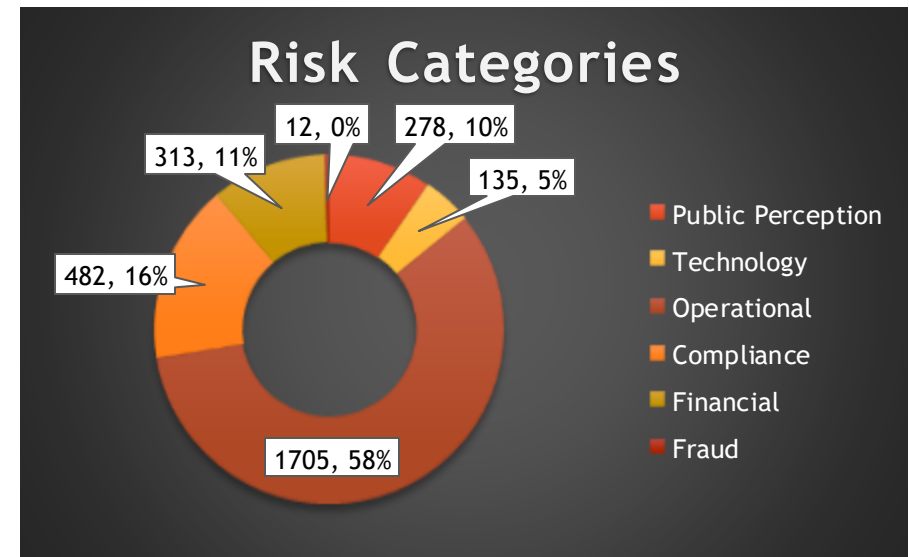
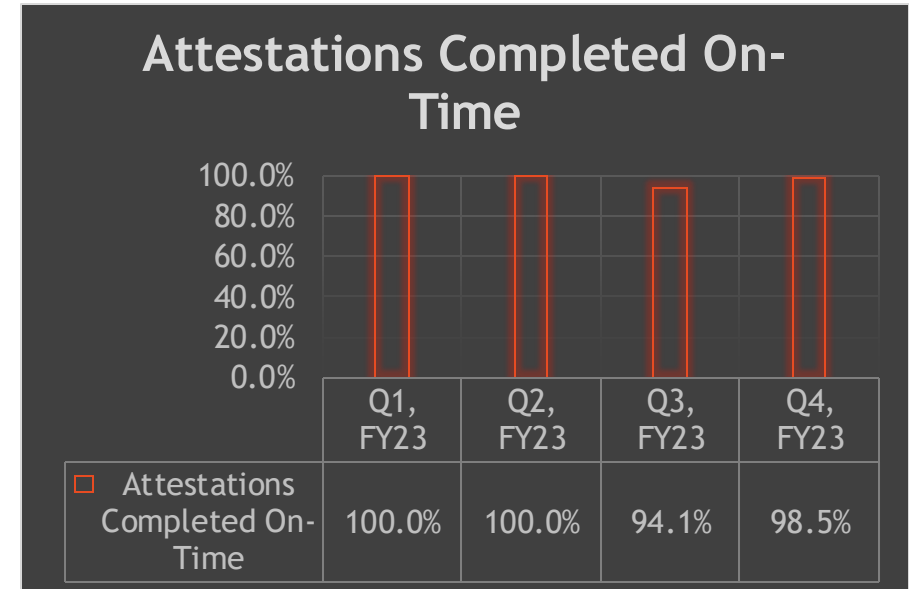
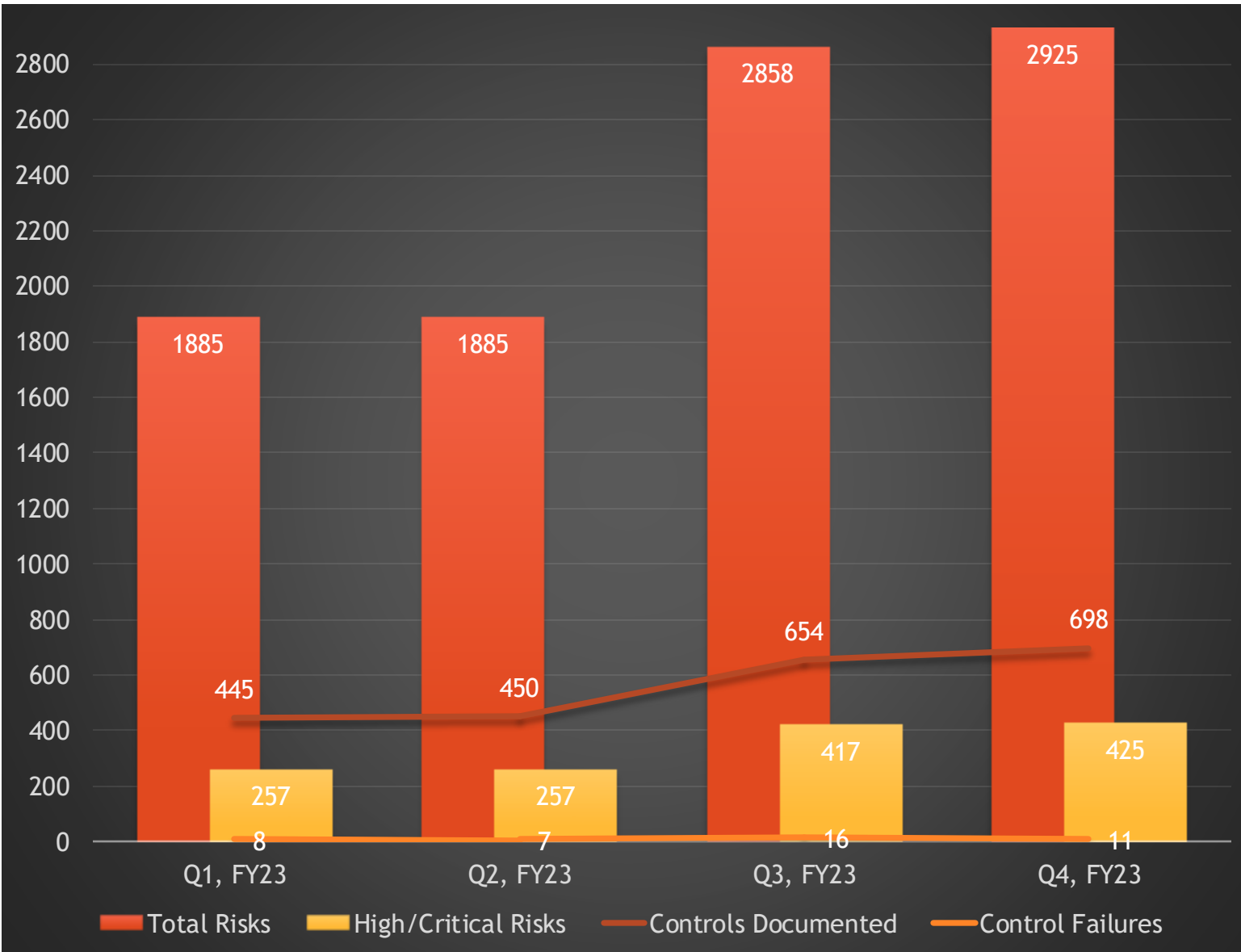
Lutheran Social Services (DSS)

Young Men's Christian Association of Rapid City, Inc. (DOE)

Children's Home Society of South Dakota (DPS)

Agency Implementations





FY24 Work Plan

1st Quarter

(July - September)

• Meeting Work

- Sub-recipient audit findings
- GOAC update
- Quarterly state/agency internal control reports
- Discuss current and future agency framework implementations

• Interim Work

- Begin framework implementation at **DHS and the BOR Universities**
- Plan for further agency framework implementations

2nd Quarter

(October - December)

• Meeting Work

- Sub-recipient audit findings
- GOAC update
- Quarterly state/agency internal control reports
- Discuss current and future agency framework implementations

• Interim Work

- Begin framework implementation at **DLR and the BOR Universities**
- Plan for further agency framework implementations

3rd Quarter

(January - March)

• Meeting Work

- Sub-recipient audit findings
- GOAC update
- Quarterly state/agency internal control reports
- Discuss current and future agency framework implementations

Interim Work

- Begin framework implementation at **TBD**
- Plan for further agency framework implementations

4th Quarter

(April - June)

• Meeting Work

- Sub-recipient audit findings
- GOAC update
- Quarterly state/agency internal control reports
- Single Audit Findings
- Discuss current and future agency framework implementations
- FY25 Work Plan

• Interim Work

- Begin framework implementation at **BIT**
- Plan for further agency framework implementations