


# Fiscal Year 2027 Work Plan

Advance strong internal controls and accountability across state agencies through risk-based oversight, collaboration, and continuous improvement.

|  <b>1st Quarter</b><br>July – September   |  <b>2nd Quarter</b><br>October – December  |  <b>3rd Quarter</b><br>January – March  |  <b>4th Quarter</b><br>April – June  |
|---|---|---|---|
| <ul style="list-style-type: none"> <li>Review sub-recipient audit findings and monitor corrective action progress</li> <li>Receive and discuss updates from GOAC</li> <li>Review quarterly state agency internal control reports</li> <li>Monitor agency Risk and Control Matrix (RCM) annual review progress in accordance with <a href="#">SDCL 1-56-13</a></li> <li>Discuss emerging internal control risks, compliance concerns, and remediation efforts as needed</li> </ul> | <ul style="list-style-type: none"> <li>Review sub-recipient audit findings and monitor corrective action progress</li> <li>Receive and discuss updates from GOAC</li> <li>Review quarterly state agency internal control reports</li> <li>Monitor agency Risk and Control Matrix (RCM) annual review progress in accordance with <a href="#">SDCL 1-56-13</a></li> <li>Discuss emerging internal control risks, compliance concerns, and remediation efforts as needed</li> </ul> | <ul style="list-style-type: none"> <li>Review sub-recipient audit findings and monitor corrective action progress</li> <li>Receive and discuss updates from GOAC</li> <li>Review quarterly state agency internal control reports</li> <li>Monitor agency Risk and Control Matrix (RCM) annual review progress in accordance with <a href="#">SDCL 1-56-13</a></li> <li>Discuss emerging internal control risks, compliance concerns, and remediation efforts as needed</li> </ul> | <ul style="list-style-type: none"> <li>Review sub-recipient audit findings and monitor corrective action progress</li> <li>Receive and discuss updates from GOAC</li> <li>Review quarterly state agency internal control reports</li> <li>Monitor agency Risk and Control Matrix (RCM) annual review progress in accordance with <a href="#">SDCL 1-56-13</a></li> <li>Discuss emerging internal control risks, compliance concerns, and remediation efforts as needed</li> <li>Develop Fiscal Year 2028 Work Plan</li> </ul> |

| <b>ONGOING ACTIVITIES</b> |  Plan and conduct agency Risk and Control Matrix (RCM) reviews |  Perform testing of key internal controls and document results |  Provide technical assistance, training, and periodic check-ins with agency internal control officers |  Follow up on corrective actions and recommendations resulting from control reviews and audit findings |  Support continuous improvement of agency internal control processes and documentation |
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 All activities are risk-based and may be adjusted as needed.