



Federal Awards Reports in Accordance  
with the Uniform Guidance  
June 30, 2023

# Children's Home Society of South Dakota

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**Independent Auditor’s Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

The Board of Directors  
Children's Home Society of South Dakota  
Sioux Falls, South Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Children's Home Society of South Dakota and Children's Home Foundation (collectively, the Organization), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 15, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs we identified certain deficiencies in internal control that we consider to be a material weakness and significant deficiency.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the Schedule of Findings and Questioned Costs as item 2023-002 to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **The Organization's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the other auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the responses.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Sioux Falls, South Dakota  
November 15, 2023



**Independent Auditor’s Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance; and Report on the Consolidated Schedule of  
Expenditures of Federal Awards Required by the Uniform Guidance**

The Board of Directors  
Children's Home Society of South Dakota  
Sioux Falls, South Dakota

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Children's Home Society of South Dakota and Children’s Home Foundation’s (collectively, the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Organization’s major federal programs for the year ended June 30, 2023. The Organization’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization’s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-003 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Consolidated Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the consolidated financial statements of the Organization as of and for the year ended June 30, 2023, and have issued our report thereon dated November 15, 2023, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidated schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidated schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*Eide Bailly LLP*

Sioux Falls, South Dakota  
November 15, 2023

Children's Home Society of South Dakota  
Consolidated Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures
<u>Department of Agriculture</u>			
Passed through State of South Dakota Department of Education and Cultural Affairs			
Child Nutrition Cluster			
School Breakfast Program	10.553	493200	\$ 87,808
National School Lunch Program	10.555	493200	<u>177,480</u>
Total Child Nutrition Cluster			<u>265,288</u>
Child and Adult Care Food Program	10.558	493200	<u>81,685</u>
Total for Department of Agriculture			<u>346,973</u>
<u>Department of Justice</u>			
Passed through State of South Dakota Department of Public Safety			
Crime Victim Assistance	16.575	2023-COMBO-00026; 2023-COMBO-00027	300,000
Passed through National Childs Alliance			
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	RAPI-SD-PI23	6,524
Passed through South Dakota Network Against Family Violence and Sexual Assault			
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736	2016-WH-AX-0001	4,029
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0003	<u>23,023</u>
Total for Department of Justice			<u>333,576</u>
<u>Department of Health &amp; Human Services</u>			
Passed through State of South Dakota Department of Social Service			
Medicaid Cluster			
Medical Assistance Program	93.778	23SC091120	277,208
Family Violence Prevention and Services/ Domestic Violence Shelter and Supportive Services	93.671	2023-COMBO-00026	<u>56,438</u>
Total for Department of Health & Human Services			<u>333,646</u>
Total Federal Financial Assistance			<u>\$ 1,014,195</u>

**Note 1 - Basis of Presentation**

The accompanying consolidated schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Children's Home Society of South Dakota and Children's Home Foundation (collectively, the Organization) under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets or cash flows of the Organization.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the schedule are reported on the accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

**Note 3 - Indirect Cost Rate**

The Organization has elected to use the 10% de minimis cost rate.

**Section I – Summary of Auditor’s Results**

**CONSOLIDATED FINANCIAL STATEMENTS**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	Yes

**Identification of major programs:**

<u>Name of Federal Program</u>	<u>Federal Financial Assistance Listing</u>
Medicaid Cluster	
Medical Assistance Program	93.778
Crime Victim Assistance	16.575
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

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**Section II – Consolidated Financial Statement Findings**

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**2023-001      Preparation of Consolidated Financial Statements and Consolidated Schedule of Expenditures of Federal Awards  
Material Weakness**

*Criteria:* Proper controls over financial reporting include an adequate system for recording and processing entries to the consolidated financial statements, as well as the ability to prepare consolidated financial statements, the consolidated schedule of expenditures of federal awards (SEFA) and accompanying notes to the consolidated financial statements that are materially correct.

*Condition:* As auditors, we were requested to draft the consolidated financial statements and accompanying notes to the consolidated financial statements. In addition, the Organization identified a correction of an error related to the prior reporting period resulting in a material audit adjustment within the consolidated financial statements. We also revised the SEFA to exclude non-federal funded expenditures.

*Cause:* The Organization relies on the auditor to provide the necessary understanding and disclosure guidance in the preparation of the consolidated financial statements.

*Effect:* The effect of this condition is that the year-end financial reporting is prepared by a party outside of the Organization. The outside party does not have the same comprehensive understanding of the Organization as its internal financial staff.

*Recommendation:* We recommend management continue reviewing the consolidated financial report and SEFA prepared by the auditors. Management and the board of directors should continually be aware of the financial accounting and reporting requirements of the Organization as well as changes in these requirements. It is the responsibility of the Organization's management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

*Views of Responsible Officials:* Management is in agreement.

**2023-002      Segregation of Duties  
                 Significant Deficiency**

*Criteria:* An appropriate system of internal accounting control contemplates an adequate segregation of duties so that not one individual handles a transaction from its inception to its completion.

*Condition:* The Organization did not have an internal control system to allow for proper segregation of duties across all areas of accounting functions during the year. We noted the following during our testing:

- Two journal entries selected for testing had no documentation to support a review of the journal entries was performed.
- There is no formal documentation of review performed for the write off of pledges receivable.
- There was no formal documentation of a number of monthly/annual reconciliations including accounts receivable, property and equipment, accounts payable, various accruals, net assets and functional expense allocation.

*Cause:* There has been turnover in key financial reporting positions during the year. The controller position was filled in September 2022.

*Effect:* Inadequate segregation of duties could adversely affect the Organization's ability to detect and correct misstatements that would be material in relation to the financial statements in a timely period in the normal course of performing their assigned functions.

*Recommendation:* While we recognize there was turnover in key positions during the year, it is important that management and the board of directors are aware of this condition. Under this condition, close supervision and review of accounting information is the best means of preventing and detecting errors or irregularities.

*Views of Responsible Officials:* Management is in agreement.

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Section III – Federal Award Findings and Questioned Costs

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**2023-003**      **Department of Justice and State of South Dakota Department of Public Safety  
FFAL #16.575, 2022-COMBO-00022  
Crime Victim Assistance**

**Reporting  
Material Weakness in Internal Control over Compliance**

*Criteria:* 2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal controls over the federal awards that provide assurance that the entity is managing the federal awards in compliance with federal statutes, regulations, and the conditions of the federal award. 2 CFR 200.327 and 2 CFR 200.328 require the auditee to collect financial information and monitor its activities under federal awards to assure compliance with applicable federal requirements and performance expectations are being achieved and report these items in accordance with the program requirements.

*Condition:* The Victims' Service final financial report was not completed and submitted until requested by the auditors.

*Cause:* There was a lapse in the Organization's internal control process ensuring reporting requirements were fulfilled timely.

*Effect:* Lack of compliance with designed internal controls over reporting could result in the Organization reporting incorrect or incomplete information.

*Questioned Costs:* None reported.

*Context/Sampling:* A nonstatistical sample of 6 reports out of 10 reports.

*Repeat Finding from Prior Year(s):* No

*Recommendation:* We recommend management review internal control procedures over reporting to ensure reporting requirements are completed and submitted timely.

**Children's  
Home  
Society**

OF SOUTH DAKOTA

STAND FOR GOOD

**SIOUX FALLS**

801 N. Sycamore Avenue  
P.O. Box 1749  
Sioux Falls, SD 57101  
605.334.6004

*Residential Treatment & Education  
Therapeutic Foster Care & Adoption  
Nurse Home Visitation  
Prevention, Training & Education*

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113 N. St. Paul Avenue  
Sioux Falls, SD 57103  
605.338.0116

*Shelter for Family Safety  
(formerly Children's Inn)  
Domestic Violence Shelter & Services  
Emergency Shelter for Children*

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**RAPID CITY**

24100 S. Rockerville Road  
Rapid City, SD 57702  
605.343.5422

*Residential Treatment & Education*

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1330 Jolly Lane  
Rapid City, SD 57703  
605.343.2811

*Therapeutic Foster Care & Adoption  
Child Advocacy Center  
Prevention, Training & Education*

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**Management's Response to Auditor's Findings:  
Summary Schedule of Prior Audit Findings and  
Corrective Action Plan  
June 30, 2023**

Prepared by Management of  
**Children's Home Society of South Dakota**

**Our Mission:**

To prevent, treat and heal trauma.

**Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2022**

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**Consolidated Financial Statement Findings**

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**Finding 2022-001                      Preparation of Consolidated Financial Statements and Consolidated Schedule of Federal Awards and Material Audit Adjustments - Material Weakness**

Initial Fiscal Year Finding:    2018

Summary:    Eide Bailly was requested to draft the consolidated financial statements and accompanying notes to the consolidated financial statements. Eide Bailly also proposed a material audit adjustment that had not been identified by the Society's existing internal controls that could have resulted in a material misstatement within the consolidated financial statements and SEFA.

Status:    Ongoing. Due to cost effectiveness, we requested our auditors, Eide Bailly LLP, prepare our financial statements and the accompanying notes to the financial statements as part of the annual audit. The audited financial statements and accompanying notes are reviewed by management prior to issuance.

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**Consolidated Financial Statement Findings**

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**Finding 2022-002                      Segregation of Duties - Significant Deficiency**

Initial Fiscal Year Finding:    2022

Summary:    The Society's internal control system did not allow for proper segregation of duties across all accounting function areas during the year.

Status:    Ongoing. The Finance team will continue to implement modifications to strengthen our internal control environment encompassing segregation of duties.



**Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2022**

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**Federal Award Findings and Questioned Costs**

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<b>Finding 2022-004</b>	<b>Cash Management – Significant Deficiency in Internal Control over Compliance</b>
Federal/State Agency Name:	Department of Justice and State of South Dakota Department of Public Safety
Program Name:	Crime Victim Assistance
FFAL #	16.575, 2022-COMBO-00022, 2022-COMBO-00011
Initial Fiscal Year Finding:	2021
Finding Summary:	One instance was noted in which an independent review of a grant draw request was not completed prior to the draw request being submitted for reimbursement.
Status:	Corrective action was taken.

**Corrective Action Plan  
Year Ending June 30, 2023**

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**Consolidated Financial Statement Findings**

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**Finding 2023-001**

**Preparation of Consolidated Financial Statements and Consolidated Schedule of Federal Awards and Material Audit Adjustments - Material Weakness**

**Summary:**

Eide Bailly was requested to draft the consolidated financial statements and accompanying notes to the consolidated financial statements. Eide Bailly also revised the SEFA to exclude non-federal funded expenditures. In addition, the Society identified a correction of an error related to the prior reporting period resulting in a material audit adjustment within the consolidated financial statements.

**Responsible Persons:**

Shannon Clark, Chief Financial Officer  
Lynn Peterson, Controller

**Corrective Action Plan:**

External auditor preparation of draft financial statement is a cost-effective measure that we envision evolving in the future. For 2024, we anticipate our external auditors will again be requested to assist in the preparation of our draft consolidated financial statements and the accompanying notes to the consolidated financial statements as part of the annual audit. The goal is for our financial team to move forward to fully complete preparation of the draft consolidated financial statements and the accompanying notes.

Management will review the Schedule of Expenditures of Federal Awards and related Uniform Guidance to ensure federal expenditures are accurately reflected.

We will continue to implement modifications to strengthen our internal controls and reduce the opportunity for material misstatements to occur and not be identified prior to financial statement preparation.

Anticipated Completion Date: Ongoing

**Corrective Action Plan  
Year Ending June 30, 2023**

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**Consolidated Financial Statement Findings**

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**Finding 2023-002**

**Segregation of Duties - Significant Deficiency**

Finding Summary:

The Society did not have an internal control system to allow for proper segregation of duties across all areas of accounting functions during the year. Eide Bailly identified the following during testing:

- Two journal entries selected for testing had no documentation to support a review of the journal entries was performed.
- There is no formal documentation of review performed for the write off of pledges receivable.
- There was no formal documentation of a number of monthly/annual reconciliations including accounts receivable, property and equipment, accounts payable, various accruals, net assets, and functional expense allocation.

Responsible Persons:

Shannon Clark, Chief Financial Officer  
Lynn Peterson, Controller

Corrective Action Plan:

We are committed to achieving an effective internal control environment encompassing segregation of duties. Processes for the formal review documentation of all journal entries, reconciliations, and pledge receivable write-offs will be implemented.

Anticipated Completion Date: June 30, 2024

**Corrective Action Plan  
Year Ending June 30, 2023**

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**Federal Award Findings and Questioned Costs**

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**Finding 2023-003**

**Reporting – Material Weakness in Internal Control Over Compliance**

Federal/State

Agency Name:

Department of Justice and State of South Dakota Department of Public Safety

Program Name:

Crime Victim Assistance

FFAL #

16.575, 2022-COMBO-00022

Finding Summary:

The Victims' Service final financial report was not completed until requested by the auditors.

Responsible Persons:

Shannon Clark, Chief Financial Officer  
Lynn Peterson, Controller  
Michelle Tarrell, Finance Administrator

Corrective Action Plan:

A Finance Administrator has been designated for each Federal Financial Assistance Program. The Controller and Finance Administrator(s) will monitor and ensure reporting requirements are timely completed.

Anticipated Completion Date: June 30, 2024