

STATE OF WISCONSIN Department of Employee Trust Funds

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Correspondence Memorandum

Date: August 31, 2023

To: Audit Committee

From: Yikchau Sze, Director Office of Internal Audit (OIA)

Subject: Open Audit Issues Report

This memo is for informational purposes only. No Committee action is required.

The Open Audit Issues report tracks recommendations raised by the OIA for all internal audits and recommendations raised by independent external auditors. OIA updates the Open Audit Issues report quarterly, based on the status reported by management. Management is responsible for the timely completion of actions that address audit findings. OIA is responsible for tracking progress reported by management and performing follow-up audits to confirm the completion of corrective actions if deemed necessary.

Compared with the status reported in the last quarter, the Open Audit Issues report (see page 2) includes:

- One more recommendation from the TPA Contract Compliance audit of Pre-tax Saving Account Programs was closed
- Detailed action plans to address recommendations from IT Control Assessment were determined to be further developed and implemented after the implementation of the Insurance Administration System
- Breach Response Readiness Assessment was added to the Open Audit Issues
 report for status monitoring

Open Audit Issues Report August 31, 2023 Page 2

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