



STATE OF WISCONSIN
Department of Employee Trust Funds
A. John Voelker
SECRETARY

Wisconsin Department
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Correspondence Memorandum

Date: April 18, 2022,
To: Group Insurance Board
From: Yikchau Sze, Director
Office of Internal Audit
Subject: Quarterly Audit Report

This memo is for information purposes only. No Board action is required.

The following is a summary of audit engagements in progress, and the status of other Office of Internal Audit (OIA) activities from January 20, 2022 through April 18, 2022.

Engagements Completed

- Enterprise Content Management (ECM) Record Processing Review, including Medical Record Access Review
- Wisconsin Retirement System (WRS) Account Closure Audit
- WRS Annuity Benefits Calculation Periodic Review

Engagements In-Progress

- Chapter 40 Procurement Audit
- Master Data Management – Member Data Review
- IT Audit by JANUS – Equipment and Sensitive Data Protection

Other Activities

- Provided Third-Party Contract Compliance Audit Oversight
 - Participated in periodic audit check-in meetings
 - Reviewed audit report drafted by independent auditors and provided feedback to program managers
 - Assisted program managers in the development of a statement of work for the upcoming contract compliance audit
- Provided guidance and improved the review process for the annual Service Organization Control, SOC1 Type 2 reporting
- Engaged in the audit management software upgrade
- Tracked the status of all open audit issues through the quarterly Open Audit Issue Report as of February 25, 2022 (see Attachment A)

Attachment A: Open Audit Issues Report

Board	Mtg Date	Item #
GIB	5.18.22	101



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Correspondence Memorandum

Date: February 25, 2022
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 action is required.

The Open Audit Issues report tracks recommendations raised by the OIA for all internal audits and recommendations raised by the external independent auditors. OIA updates the Open Audit Issues report quarterly, based on status reported by management. Management is responsible for 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.

The table below summarizes audits with findings that have not been closed as of February 25, 2022. Below are some highlights compared with the status reported in the last quarter:

- Removals: one internal audit and two LAB audits were removed due to all recommendations were reported as implemented;
- Additions: none, as no new audits with recommendations to be implemented;
- Changes: three in-progress recommendations of two audits moved to “closed” status

Open Audit Issues Summary

Program	Audit Report Date	Audit Performed by	Audit Recommendations				
			Closed	In Progress		Open	Total Outstanding
				#	Complete By		
Network Security	October 2020	JANUS	8	1	May 2021 Oct 2021 Feb 2022	-	1
Total - IT Audit			8	1		-	1
Uniform Dental Insurance Program Audit	August 2021	CTI	3	1	January 2022 March 2022	-	1
Total - TPA Audit			3	1		-	1
ETF 2020 ACFR (Report 21-14)	September 2021	LAB	1	2	November 2022	-	2
Total - LAB Audit			1	2		-	2
Report Total			12	4		-	4