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Correspondence Memorandum

Date: February 27, 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 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, two Sick Leaving Reporting audit recommendations were closed as scheduled; LAB's 2020 financial statements audit were removed as the last recommendation was completed in December 2022; Three new audits were added to the Open Audit Issues Summary report for status monitoring, including two TPA audits and one IT audit.

Open Audit Issues Summary - February 2023

| Program | Audit Report Date | Audit Performed by | Audit Recommendations | | | |
|---------------------------------------|-------------------|--------------------|-----------------------|--|----------|-----------|
| | | | Outstanding # | Complete By | Closed # | Total |
| Sick Leave Reporting Audit | August 2022 | OIA | | 2/1/2023 | 1 | |
| | | | 1 | 2/15/2023 | | |
| | | | | 5/15/2023 | | |
| | | | 1 | 4/30/2023 | | |
| | | | 1 | 9/1/2023 | | |
| | | | | 11/15/2022 | 1 | |
| | 8/12/2022 | 1 | | | | |
| Total - Internal Audit | | | 3 | | 3 | 6 |
| Pharmacy Benefit Manager | September 2022 | PillarRx | 1 | Next Audit Cycle; 2023 | | |
| Wellness Administrator | August 2022 | Segal | 3 | Next Audit Cycle; 2024 | 6 | |
| Total - TPA Audit | | | 4 | | 6 | 10 |
| IT Control Assessment for ECM and MDM | November 2022 | JANUS | | Action Plan will be developed by 5/31/2023 | | |