


Contact: Patrice Sayre

**INTERNAL AUDIT REPORTS ISSUED**

**Action Requested:** Receive the original and follow-up internal audit reports.

**Executive Summary:** Completed institutional internal audit reports are reported to the Audit and Compliance Committee as required by Board policy.

ORIGINAL REPORTS	CEA*	Status
UNIVERSITY OF IOWA • Obstetrics and Gynecology		Open
IOWA STATE UNIVERSITY		
UNIVERSITY OF NORTHERN IOWA		

\*Assessment of Controls/Efficiencies (CEA) are defined on the following page.

**FOLLOW-UP REPORTS**




UNIVERSITY OF IOWA

- Family Medical Leave Act Closed
- UIHC Violence Protocols Closed

IOWA STATE UNIVERSITY

- Department of Natural Resource Ecology and Management Closed
- Department of Psychology Closed
- Employee International Travel Closed

UNIVERSITY OF NORTHERN IOWA

<p style="text-align: center;"><b>HIGH</b></p> 	<ul style="list-style-type: none"> <li>• Could seriously affect several areas within the university. Exposes the university to unacceptable risks or liability if not corrected OR</li> <li>• Involves difficult issues requiring the attention of executive management OR</li> <li>• Involves compliance with Federal, State, or other laws and could result in serious consequences if not implemented OR</li> <li>• Unacceptable weakness in the internal and/or accounting controls OR</li> <li>• Substantial savings (perhaps millions) can potentially be realized by correcting.</li> </ul>
<p style="text-align: center;"><b>MODERATE</b></p> 	<ul style="list-style-type: none"> <li>• Could seriously affect a department or area within the university OR</li> <li>• Involves a difficult issue requiring the attention of upper management OR</li> <li>• Involves compliance with Federal, State or other law and could result in minor consequences if not implemented OR</li> <li>• Weakness in the internal and/or accounting controls OR</li> <li>• Savings (perhaps thousands) can potentially be realized by correcting.</li> </ul>
<p style="text-align: center;"><b>LOW</b></p> 	<ul style="list-style-type: none"> <li>• Can affect a department or may be common to several areas OR</li> <li>• Could result in improved internal and accounting control OR</li> <li>• Can be corrected relatively easily OR</li> <li>• Could result in improved efficiency or effectiveness of operations OR</li> <li>• No reportable observations or corrective action taken prior to report issuance.</li> </ul>

*The internal auditors have utilized the colors for the CEA in evaluating each overall audit report.*



**University of Iowa  
Obstetrics and Gynecology**

















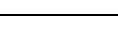
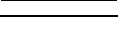
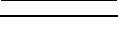
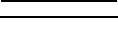
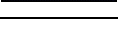




*Issued April 1, 2020*

Status: Open





The Obstetrics and Gynecology (OBGYN) audit was completed to provide reasonable assurance that departmental business processes and financial transactions have appropriate internal controls that are operating as intended. Recommendations include developing an enforcement procedure to ensure time recording is entered appropriately and accurately; removing user access for inactive employees and reviewing user access on a routine basis; and monitoring staff with overdue compliances and escalating as needed for continued non-compliance. Other recommendations include uploading orientation and termination checklists to electronic personnel files and updating the departmental cash handling policy. Management expects to complete its action plans by February 2020.

**STATUS OF AUDIT FOLLOW-UPS**



**University of Iowa**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
1. Post-Acute Care	Nov 8, 2018	April 2019	March 2020	
2. Prepaid Services	Aug 15, 2018	Aug 2019		
3. Department of Earth and Environmental Sciences	Nov 8, 2018	Aug 2019		
4. Emergency Preparedness	Oct 31, 2017	Nov 2019	Jan 2020	
5. Iowa Consortium for Substance Abuse	June 5, 2019	Jan 2020		
6. Building Access Security	Aug 15, 2018	Feb 2020		
7. Department of Internal Medicine	Sept 18, 2019	Feb 2020		
8. UIHC Diversion and Impairment Investigations	Sept 18, 2019	Feb 2020		
9. Facilities Management Bidding Processes	Sept 18, 2019	March 2020		
10. Department of Radiology	June 5, 2019	April 2020		
11. Iowa Electronic Markets	Sept 18, 2019	April 2020		
12. College of Dentistry Revenue Cycle	Feb 5, 2020	April 2020		
13. Rape Victim Advocacy Program	Nov 13, 2019	May 2020		
14. Student-Athlete Academic Services	Feb 5, 2020	June 2020		
15. Sleep Disorders Clinic	Nov 13, 2019	July 2020		
16. Department of Public Safety Information Technology	June 5, 2019	Aug 2020		
17. Paciolan Ticket System	June 5, 2019	Aug 2020		
18. Department of Biology	Feb 5, 2020	Aug 2020		
19. Computer Management	Feb 27, 2019	Sept 2020		
20. Emergency Department	Feb 5, 2020	Nov 2020		
21. Human Subjects Office, Institutional Review Board, and Other Review Committees	Nov 13, 2019	Jan 2021		
22. UIHC Facility Preventative Maintenance	Nov 13, 2019	Jan 2021		
23. Pharmacy Prior Authorizations	Nov 13, 2019	Feb 2021		
24. Discharge Process	Feb 5, 2020	Feb 2021		
25. Vulnerability and Patch Management	Feb 5, 2020	Aug 2021		





**Iowa State University**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
26. Center for Survey Statistics and Methodology	Sept 18, 2019	Jan 2020		
27. Extension and Outreach Operations	Sept 18, 2019	Feb 2020		
28. Disability Accommodations	Feb 5, 2020	July 2020		
29. Controlled Substances in Research Laboratories	Feb 5, 2020	Oct 2020		

**University of Northern Iowa**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
30. University Relations	Sept 18, 2019	May 2020		
31. Active Directory	Feb 5, 2020	Aug 2020		

**Follow-Up Legend**

	<ul style="list-style-type: none"> <li>Planned corrective action and/or follow-up report not completed within six months of originally scheduled date.</li> </ul>
	<ul style="list-style-type: none"> <li>Planned corrective action and/or follow-up report not completed within three months of originally scheduled date.</li> </ul>
	<ul style="list-style-type: none"> <li>Follow-up report is due and is within three months of originally scheduled completion date.</li> </ul>
	<ul style="list-style-type: none"> <li>Follow-up report not yet due.</li> </ul>