






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 <ul style="list-style-type: none"> • University Billing Office • University of Iowa Diagnostic Laboratories Revenue Cycle • Youth Programs |    | Open Open Open |
| IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Transportation Services |  | Open |
| UNIVERSITY OF NORTHERN IOWA <ul style="list-style-type: none"> • National Program for Playground Safety |  | Open |

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




FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Department of Earth and Environmental Sciences Closed
- Post-Acute Care Closed
- Prepaid Services Closed

IOWA STATE UNIVERSITY

- Extension and Outreach Operations Closed

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

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



**University of Iowa
University Billing Office**

Issued June 4, 2020

Status: Open

The University Billing Office provides centralized billing, revenue collection, scholarship management, third-party invoicing, and refund management. The department employs 26 full-time staff and 25 student employees. The University Billing Office has a main service center where individuals can call in or visit in person. The first billing of the fall 2019 academic term was approximately \$256 million in transactions. Audit recommendations include implementing regular reviews of user access to systems, adding comments to all manually-entered transactions, confirming merchant services training for credit cards, and performing general ledger account reconciliations in a timely manner. Management expects to complete its action plans by April 2020.



**University of Iowa
University of Iowa Diagnostic Laboratories Revenue Cycle**

Issued June 4, 2020

Status: Open

The University of Iowa Diagnostic Laboratories (UIDL) Revenue Cycle audit was completed to examine whether controls are in place for UIDL's revenue cycle and financial management processes. Audit recommendations include refunding hospital departments, patients, and guarantors identified during the review and performing appropriate segregation of duties between cash receiving and payment posting processes. Management expects to complete its action plans by May 2020.



**University of Iowa
Youth Programs**

Issued June 4, 2020

Status: Open

The Youth Programs audit was completed to verify adherence to the university's Minors on Campus policies and confirm adequate oversight of programs is occurring. The University of Iowa's colleges and departments offer youth programs targeted to minors in kindergarten through high school. The programs cover a wide range of topics including athletics, music, gifted education, cultural outreach, and college preparedness. Primary audit recommendations include clarifying the oversight responsibilities of Youth Programs management; maintaining youth program records and properly reporting medical and disciplinary incidents; and having at least one staff member in each program certified in First Aid, CPR, and Bloodborne Pathogens. Management expects to complete its action plans by July 2020.



**Iowa State University
Transportation Services**

Issued June 4, 2020

Status: Open

The Iowa State University Transportation Services audit was completed to evaluate the adequacy of significant administrative and fiscal processes and provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations include ensuring vehicle rental rates accurately reflect the costs incurred for service, ensuring completion of annual motor vehicle record checks for all individuals driving ISU rental vehicles, and restricting access rights for the fleet management software. Management expects to complete its actions plans by July 2021.



**University of Northern Iowa
National Program for Playground Safety**
















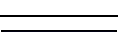
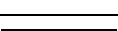
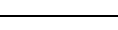
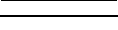




Issued June 4, 2020

Status: Open




The National Program for Playground Safety (NPPS) at the University of Northern Iowa (UNI) was initially funded in 1996 with a grant from the Centers for Disease Control and Injury. Online course fees and merchandise revenue, gifts from the UNI Foundation, and a U.S. Department of Defense contract fund the NPPS. Audit review and testing included revenue, human resource management, purchasing and spending, financial management, and selected operational processes. Audit recommendations focused on financial and human resource management, and selected processes. Management expects to complete its action plans by March 2021.

STATUS OF AUDIT FOLLOW-UPS



University of Iowa

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





Iowa State University

| Title | Report Date | Original Follow-Up Date | Revised Follow-Up Date | Action Status |
|--|--------------------|--------------------------------|-------------------------------|---|
| 24. Center for Survey Statistics and Methodology | Sept 18, 2019 | Jan 2020 | |  |
| 25. Disability Accommodations | Feb 5, 2020 | July 2020 | |  |
| 26. Controlled Substances in Research Laboratories | Feb 5, 2020 | Oct 2020 | |  |

University of Northern Iowa

| Title | Report Date | Original Follow-Up Date | Revised Follow-Up Date | Action Status |
|--------------------------|--------------------|--------------------------------|-------------------------------|---|
| 27. University Relations | Sept 18, 2019 | May 2020 | |  |
| 28. Active Directory | Feb 5, 2020 | Aug 2020 | |  |

Follow-Up Legend

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