

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		
• Carver College of Medicine Core Research Facilities		Open
• Creative Writing		Open
• Hospital Admissions Process		Open
• StrataJazz Budgeting System		Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Discharge Process Closed

IOWA STATE UNIVERSITY

- Department of Music and Theatre Closed

UNIVERSITY OF NORTHERN IOWA

- National Program for Playground Safety Closed

HIGH 	• 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.
MODERATE 	• 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.
LOW 	• 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
Carver College of Medicine Core Research Facilities**

Issued June 3, 2021

Status: Open

The Carver College of Medicine has 10 core research facilities that support research across the university. Primary audit recommendations include formalizing and communicating expectations for management of the core research facilities, enhancing time tracking to identify billable opportunities, and identifying key employees to document responsibilities of their roles. Management expects to complete its action plans by October 2021.



**University of Iowa
Creative Writing**

Issued June 3, 2021

Status: Open

Creative Writing is a department in the College of Liberal Arts and Sciences and is physically located in the Dey House. It is also home to the Glenn Schaeffer Library, which houses an estimated 7,000 books and is growing. Also known as the Iowa Writers' Workshop, Creative Writing offers a Master of Fine Arts degree. Graduates have received numerous Pulitzer Prizes and National Book Awards and have been named U.S. Poets Laureate. Audit recommendations include ensuring visiting professors complete required training; implementing a key inventory process for the Dey House; creating library inventory protocols and reviewing available cataloging systems; reviewing and updating the departmental food policy; and confirming employee time record submissions. Management expects to complete its action plans by September 2021.



**University of Iowa
Hospital Admissions Process**

Issued June 3, 2021

Status: Open

The Hospital Admissions Process audit was completed to evaluate control over the University of Iowa Hospitals & Clinics inpatient admissions processes and to determine whether opportunities exist for process improvement. Recommendations include formalizing metrics related to how often providers bypass the Admission and Transfer Center's admission procedures to reduce those occurrences, and ensuring the time of first contact is documented in a standardized manner. There were no reportable findings related to insurance eligibility or the external patient referral processes, and the related workflow procedures are well-documented, with controls in place to ensure they are applied consistently. Management expects to complete its action plans by June 2021.



**University of Iowa
StrataJazz Budgeting System**

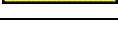
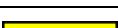
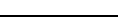
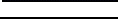
Issued June 3, 2021

Status: Open

The StrataJazz Budgeting System audit was completed to examine whether proper information technology controls are in place and working as intended. In addition, the audit reviewed the processes related to using the operating budget, capital budget, and long-range financial planning modules. Audit recommendations include working with the vendor to improve system performance, documenting the delegation of approval authority for capital projects, and developing data retention protocols for draft capital projects. Management expects to complete its action plans by September 2021.

STATUS OF AUDIT FOLLOW-UPS

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Human Subjects Office, Institutional Review Board, and Other Review Committees	Nov 13, 2019	Jan 2021		
2. UIHC Facility Preventative Maintenance	Nov 13, 2019	Jan 2021		
3. Pharmacy Prior Authorizations	Nov 13, 2019	Feb 2021	Aug 2021	
4. College of Engineering	Sept 23, 2020	Feb 2021		
5. Title IX	Sept 23, 2020	Feb 2021		
6. Riskconnect System	Nov 18, 2020	Feb 2021		
7. Specialty Pharmacy	Nov 18, 2020	March 2021		
8. Heart and Vascular Center	Nov 18, 2020	April 2021		
9. Housing and Dining Misconduct Protocols	April 14, 2021	May 2021		
10. Department of Surgery	Sept 23, 2020	June 2021		
11. Fraternity and Sorority Life	Nov 18, 2020	June 2021		
12. Department of Anesthesia	Sept 23, 2020	July 2021		
13. Pharmacy Inventory	Sept 23, 2020	July 2021		
14. Conflict of Interest	Nov 18, 2020	July 2021		
15. NCAA Compliance – Extra Benefits – Athletic Equipment and Apparel	Feb 24, 2021	July 2021		
16. University Counseling Service	Feb 24, 2021	July 2021		
17. University of Iowa Pharmaceuticals	April 14, 2021	July 2021		
18. Vulnerability and Patch Management	Feb 5, 2020	Aug 2021		
19. Chargemaster Maintenance Process	Nov 18, 2020	Aug 2021		
20. Online Education	Nov 18, 2020	Sept 2021		
21. College of Pharmacy Building Construction	April 14, 2021	Oct 2021		
22. Telemedicine	Nov 18, 2020	Dec 2021		
23. Central Sterilization Services	Feb 24, 2021	Jan 2022		
24. Succession Planning	Feb 24, 2021	Jan 2022		
25. Threat Assessment Program	Feb 24, 2021	Jan 2022		
26. Fleet Services and Cambus	April 14, 2021	Feb 2022		

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
27. Reiman Gardens	Nov 18, 2020	Feb 2021		
28. Department of Geological and Atmospheric Sciences	Feb 24, 2021	June 2021		
29. Department of Computer Science	April 14, 2021	June 2021		
30. Transportation Services	June 4, 2020	Aug 2021		
31. Department of Kinesiology	April 14, 2021	Oct 2021		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
32. Department of Residence Hall Security	Nov 18, 2020	June 2021		
33. Vulnerability Scanning	April 14, 2021	June 2021		

Follow-Up Legend

	Planned corrective action and/or follow-up report not completed within six months of originally scheduled date.
	Planned corrective action and/or follow-up report not completed within three months of originally scheduled date.
	Follow-up report is due and is within three months of originally scheduled completion date.
	Follow-up report not yet due.