










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"> • Department of Cardiothoracic Surgery • Department of Food and Nutrition Services • Department of Neurology • Office of the President • Office of the Provost • Remote Work Data Security and Technology Equipment • University of Iowa Health Care Offsite Clinics 	      	Open Open Open Open Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Lloyd Veterinary Medical Center 		Open
UNIVERSITY OF NORTHERN IOWA <ul style="list-style-type: none"> • UNI Athletics Administration 		Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA	
<ul style="list-style-type: none"> • Biochemistry Stores • Central Sterilization Services • Iowa River Landing • Online Education 	Closed Closed Closed Closed

UNIVERSITY OF NORTHERN IOWA	
<ul style="list-style-type: none"> • UNI Bookstore 	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
Department of Cardiothoracic Surgery**
Issued September 14, 2022

Status: Open

The Department of Cardiothoracic Surgery audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Primary audit recommendations include enhancing Main Operating Room block utilization, improving clinic slot utilization, and transitioning the remaining administrative and financial support to the newly formed department. Management expects to complete its action plans by July 2023.



**University of Iowa
Department of Food and Nutrition Services**
Issued September 14, 2022

Status: Open

The Department of Food and Nutrition Services audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for the current business processes. Primary audit recommendations include restricting access to the cash handling room, updating the Mother's Milk Bank of Iowa record keeping systems, and outlining a consistent coding process. Management expects to complete its action plans by March 2023.



University of Iowa
Department of Neurology
Issued September 14, 2022

Status: Open

The Department of Neurology audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for the current business processes. Primary audit recommendations include appropriately maintaining updated clinical trial documentation, standardizing billing processes for clinical trials, and improving workflow efficiency for patient referrals. Management expects to complete its action plans by July 2022.



University of Iowa
Office of the President
Issued September 14, 2022

Status: Open

The Office of the President administratively supports the President of the university in their capacity as Chief Executive of the institution. The Office of the President audit was performed to determine whether adequate controls are in place and working as intended. Audit recommendations include changing approval routing paths to prevent subordinates from approving their supervisors' transactions, working with Risk Management to document the Office of the President's procedures for serving alcohol at events, and monitoring access to office space to ensure it is limited to only those with a business need. Management expects to complete its action plans by September 2022.



University of Iowa
Office of the Provost
Issued September 14, 2022

Status: Open

The Office of the Provost provides accounting and faculty human resources (HR) support to the University of Iowa's academic programs. The Office of the Provost audit was performed to determine whether adequate controls are in place to provide oversight over financial and personnel decisions. Audit recommendations include automation of faculty HR data collection, clarification of policy regarding appropriate lengths for faculty complimentary appointments, and documentation of procedures and data sources used to create the university's Data Digest. Management expects to complete its action plans by April 2023.



University of Iowa
Remote Work Data Security and Technology Equipment
Issued September 14, 2022

Status: Open

The Remote Work Data Security and Technology Equipment audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for the current processes. Primary audit recommendations include identifying and linking technology standards and policies to work arrangement forms, rewording technology questions and routing responses to information technology staff, evaluating technology devices used for remote and hybrid work, standardizing technology inventory data, and monitoring device management updates. Management expects to complete its action plans by September 2023.



University of Iowa
University of Iowa Health Care Offsite Clinics
Issued September 14, 2022

Status: Open

The University of Iowa Health Care Offsite Clinics audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for the current processes. Primary audit recommendations include optimizing provider scheduling templates and related scheduling practices, monitoring the patient checkout process, improving offsite building signage, and reviewing options to automate financial reporting. Management expects to complete its action plans by June 2023.



**Iowa State University
Lloyd Veterinary Medical Center**

Issued September 14, 2022

Status: Open

The Lloyd Veterinary Medical Center (LVMC) audit was conducted to evaluate whether business processes are operating as intended and to determine whether there are opportunities for revenue-cycle process improvements. Significant recommendations include improving controls to mitigate the single point of failure risk related to hospital systems support and development, enforcing established payment policies, developing an escalation process related to repeated charge capture errors, and implementing consistent appointment reminder procedures across the hospital. Management expects to complete its action plans by August 2022.



**University of Northern Iowa
UNI Athletics Administration**












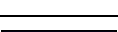






Issued September 14, 2022

Status: Open




The University of Northern Iowa (UNI) Athletics Department oversees the operation of 17 National Collegiate Athletic Association sports, including the participation of over 400 student athletes supported by 82 staff members. The Athletics Administration audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for current administration processes. Primary audit recommendations include reviewing financial management practices in order to maintain a balanced budget and positive account balances; ensuring travel authorizations and advances are completed timely and thoroughly; and requiring completion of personnel action forms and termination checklists in accordance with university policy. Management expects to complete its action plans by April 2023.

STATUS OF AUDIT FOLLOW-UPS




University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Carver College of Medicine Core Research Facilities	June 3, 2021	Nov 2021		
2. Department of Pathology	Feb 23, 2022	April 2022		
3. Financial Management of Cancer Clinical Trials	Sept 15, 2021	July 2022		
4. IATL Building IT Support	Sept 15, 2021	July 2022		
5. State Hygienic Laboratory Tests of Public Health Significance	Nov 3, 2021	July 2022		
6. UI Health Care Dialysis	Feb 23, 2022	July 2022		
7. Office of Equal Opportunity and Diversity	Sept 15, 2021	Aug 2022		
8. DeGowin Blood Center	June 1, 2022	Sept 2022		
9. ITS Software Change Management	April 6, 2022	Oct 2022		
10. Occupational Health Billing	April 6, 2022	Oct 2022		
11. Student Accountability	April 6, 2022	Oct 2022		
12. Machine Shops	June 1, 2022	Nov 2022		
13. Clery Act	Feb 23, 2022	Jan 2023		
14. Controlled Substances	Sept 15, 2021	Jan 2023		
15. Facilities Management IT	June 1, 2022	Jan 2023		
16. Outsourced Bookstore	June 1, 2022	Feb 2023		
17. College of Nursing	Feb 23, 2022	April 2023		
18. Clinical Staff Office	April 6, 2022	April 2023		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
19. Workday Security Roles	Sept 15, 2021	Jan 2022		
20. Finance Service Delivery	Sept 15, 2021	July 2022		
21. StarRez	June 1, 2022	Aug 2022		
22. University Benefits	Feb 23, 2022	Feb 2023		
23. Department of Food Science and Human Nutrition	June 1, 2022	Feb 2023		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
24. Office of the Provost and Executive Vice President for Academic Affairs	Feb 23, 2022	Jan 2023		
25. Constituent Relationship Management System	June 1, 2022	April 2023		
26. Clery Act	June 1, 2022	June 2023		

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.