











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		
• College of Dentistry		Open
• College of Public Health		Open
• Recreational Services		Open
• Respiratory Care		Open
• Stanley Museum of Art Physical Security		Closed
IOWA STATE UNIVERSITY		
• Child Care Facilities		Open
• Clery Act		Open
• Conflict of Interest and Commitment		Open
• Sponsored Programs Accounting		Open
UNIVERSITY OF NORTHERN IOWA		
• University Benefits and Leaves Administration		Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA




- Facilities Management IT Closed
- ITS Software Change Management Closed
- Outsourced Bookstore Closed
- State Hygienic Laboratory Tests of Public Health Significance Closed

IOWA STATE UNIVERSITY

- StarRez Closed
- Workday Security Roles Closed

UNIVERSITY OF NORTHERN IOWA

- Office of the Provost and Executive Vice President for Academic Affairs 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
College of Dentistry**

Issued February 22, 2023

Status: Open

The College of Dentistry audit was performed to evaluate whether proper operational controls are in place and determine whether opportunities for improvement exist. Primary audit recommendations include utilizing appropriate research data storage services, regularly reviewing building access for staff and students, implementing proper key management processes, and developing formal training protocols and procedures. Management expects to complete its action plans by April 2023.



**University of Iowa
College of Public Health**

Issued February 22, 2023

Status: Open

The College of Public Health audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for current processes. Primary audit recommendations include ensuring all research data is properly stored; securing procurement cards appropriately; notifying the Environmental Health and Safety Office of newly hired or terminating principal investigators; and reviewing vulnerability scans regularly to mitigate any significant risks identified. Management expects to complete its action plans by April 2023.



**University of Iowa
Recreational Services**

Issued February 22, 2023

Status: Open

Recreational Services facilitates physical activity and programs for students, employees, and the public. The Recreational Services audit was performed to determine whether adequate controls are in place and working as intended. Audit recommendations include timely removal of former employees from employee-type memberships, timely removal of access to the Fusion system for former Recreational Services staff, reconciliation of Fusion and payroll deduction information, implementation of a records retention plan for membership data, physically securing the cash drop box, ensuring student employees complete required training, documenting procedures in the event Fusion is unavailable, and updating the membership refund policy. Management expects to complete its action plans by December 2023.



**University of Iowa
Respiratory Care**

Issued February 22, 2023

Status: Open

The Respiratory Care audit was performed to evaluate whether proper controls are in place and determine whether opportunities for improvement exist for the current processes. Primary audit recommendations include utilizing institutional systems to maintain human resource records and personnel files, retiring an outdated database, implementing process changes to improve charge capture, and ensuring equipment is serviced timely. Management expects to complete its action plans by June 2023.



**University of Iowa
Stanley Museum of Art Physical Security**

Issued February 22, 2023

Status: Closed

In 2022, The University of Iowa completed construction of the new Stanley Museum of Art building. The Stanley Museum of Art Physical Security audit was performed to determine whether adequate security controls and procedures are in place to protect the building, its occupants, and the museum's collection. Specific areas of review included controls over exterior and interior door access, the use and monitoring of security devices and alarms, and museum accreditation security requirements. There were no reportable findings. This audit is closed.



**Iowa State University
Child Care Facilities**

Issued February 22, 2023

Status: Open

The Iowa State University (ISU) Child Care Facilities audit was conducted to evaluate administrative processes and verify that internal controls are in place and operating as intended. Three on-campus facilities provide child care at ISU for children ages six weeks through primary school age. One facility is administered by the College of Human Sciences and provides observation and participatory experiences for ISU students while the other two are vendor-operated and provide services at ISU-owned facilities under Memorandums of Agreement. Audit recommendations include updating facility operations management software and ensuring that insurance coverage meets university requirements. Management expects to complete its action plans by February 2023.



**Iowa State University
Clery Act**

Issued February 22, 2023

Status: Open

The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) was signed into law in 1990 amending the Higher Education Act (HEA) of 1965. The Clery Act requires institutions of higher education receiving federal financial aid to maintain and report crime information on or near their respective campus. The Clery Act audit was performed to evaluate if internal controls to support compliance with the Clery Act are in place and working as intended. Primary audit recommendations include documenting standard operating procedures; implementing automated processes to more efficiently identify Campus Security Authorities (CSAs); updating CSA procedures within the Annual Security Report and the Iowa State University Police Department website; performing and documenting fire drills in accordance with International Fire Codes; reconciling incidents recorded in the Timely Warning spreadsheet, Daily Crime Log, Clery Count spreadsheets, and source systems for accuracy and completeness; centrally assigning required fire safety training and monitoring for its completion; and reviewing and formally approving procedures documented in the Annual Security and Fire Safety Report. Management expects to complete its action plans by July 2023.



**Iowa State University
Conflict of Interest and Commitment**

Issued February 22, 2023

Status: Open

The Conflict of Interest and Commitment (COIC) audit was conducted to evaluate whether controls in place are effective at ensuring compliance with the COIC policy. This policy requires that all covered employees disclose conflicts of interest and commitment annually. Recommendations include defining a required time frame by which new covered employees must disclose COIC, formalizing an escalation process for instances of noncompliance, clarifying definitions within the COIC policy, and ensuring that all policy requirements are covered on all COIC forms. Management expects to complete its action plans by July 2023.



**Iowa State University
Sponsored Programs Accounting**

Issued February 22, 2023

Status: Open

The Sponsored Programs Accounting (SPA) audit was performed to evaluate whether proper controls are in place and determine whether opportunities to improve processes exist. SPA provides post award services to Iowa State University researchers, administrative offices, and sponsors. With a staff of sixteen employees, SPA manages approximately 2,200 active awards valued at \$844 million as of December 2022. Primary audit recommendations include adding notes of collection efforts to the Workday Operation Aging Report for accounts aged over 300 days and restrictively endorsing checks earlier during the mail opening process. Management expects to complete its action plans by January 2023.



**University of Northern Iowa
University Benefits and Leaves Administration**



















Issued February 22, 2023

Status: Open




University benefits and leaves at the University of Northern Iowa (UNI) are administered by Human Resource Services (HRS). HRS oversees the administration of a variety of benefits available to university employees and retirees, as well the administration of leaves which are mandated by federal regulation and UNI policy. The audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for current processes. Primary audit recommendations include conducting a dependent eligibility audit, changing requirements and processes to ensure that all dependents are verified, and performing a business analysis of leave accommodation management to assess automation opportunities. Management expects to complete its action plans by November 2023.

STATUS OF AUDIT FOLLOW-UPS




University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. UI Health Care Dialysis	Feb 23, 2022	July 2022		
2. Office of Equal Opportunity and Diversity	Sept 15, 2021	Aug 2022		
3. Department of Neurology	Sept 14, 2022	Aug 2022		
4. Occupational Health Billing	April 6, 2022	Oct 2022		
5. Student Accountability	April 6, 2022	Oct 2022		
6. Machine Shops	June 1, 2022	Nov 2022		
7. Clery Act	Feb 23, 2022	Jan 2023		
8. Controlled Substances	Sept 15, 2021	Jan 2023		
9. College of Nursing	Feb 23, 2022	April 2023		
10. Clinical Staff Office	April 6, 2022	April 2023		
11. Department of Food and Nutrition Services	Sept 14, 2022	April 2023		
12. Higher Education Act Section 117 Reporting	Nov 9, 2022	April 2023		
13. University of Iowa CareLink	Nov 9, 2022	April 2023		
14. Office of the Provost	Sept 14, 2022	May 2023		
15. University of Iowa Health Care Offsite Clinics	Sept 14, 2022	July 2023		
16. QGenda System	Nov 9, 2022	July 2023		
17. Department of Cardiothoracic Surgery	Sept 14, 2022	Aug 2023		
18. Remote Work Data Security and Technology Equipment	Sept 14, 2022	Oct 2023		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
19. University Benefits	Feb 23, 2022	Feb 2023		
20. Department of Food Science and Human Nutrition	June 1, 2022	Feb 2023		
21. Chemical Safety	Nov 9, 2022	Oct 2023		
22. Recruiting and Hiring	Nov 9, 2022	Oct 2023		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
23. Constituent Relationship Management System	June 1, 2022	April 2023		
24. UNI Athletics Administration	Sept 14, 2022	May 2023		
25. 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.