







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		
• Driving Safety Research Institute		Open
• Institute for Vision Research		Open
• Nursing Recruitment Processes		Open
IOWA STATE UNIVERSITY		
• Building Access		Open
• Research Data		Open
UNIVERSITY OF NORTHERN IOWA		
• University Relations		Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA




- Clery Act Closed
- Department of Neurology Closed

IOWA STATE UNIVERSITY

- Child Care Facilities Closed
- Sponsored Program Accounting Closed

UNIVERSITY OF NORTHERN IOWA

- Constituent Relationship Manager System 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
Driving Safety Research Institute**
Issued April 19, 2023

Status: Open

The Driving Safety Research Institute (DSRI) audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Primary audit recommendations include implementing improved tracking of mini-simulator revenue, working with Information Technology Services to strengthen local Active Directory controls, completing a network exception request for internet access points, ensuring DSRI systems have regular vulnerability scans and identified vulnerabilities are mitigated, and managing department computers with a centralized management tool. Additional recommendations were made in the areas of updating procedural documentation, employee time and effort tracking, training oversight, general ledger account reconciliations, and physical access to the facility. Management expects to complete its action plans by October 2023.



**University of Iowa
Institute for Vision Research**
Issued April 19, 2023

Status: Open

The Institute for Vision Research 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 ensuring information technology (IT) devices are configured and managed appropriately, IT devices are inventoried accurately, appropriate IT surplus processes are followed, vulnerability scans are reviewed regularly, and financials reports are routinely reported to senior leadership. Management expects to complete its action plans by October 2023.



**University of Iowa
Nursing Recruitment Processes**

Issued April 19, 2023

Status: Open

The Nursing Recruitment Processes audit was performed to evaluate if proper controls are in place and determine whether opportunities for process improvement exist. Primary audit recommendations include creating and utilizing key performance indicators to measure the efficiency and effectiveness of the recruitment process and replacing current manually entered spreadsheets with automated reporting options. Management expects to complete its action plans by September 2023.



**Iowa State University
Building Access**

April 19, 2023

Status: Open

The Building Access audit was completed to evaluate the adequacy of administrative and operational processes and to provide reasonable assurance that internal controls are in place and operating as intended. Building access at Iowa State University is a shared responsibility between Facilities Planning and Management (FP&M), academic departments, and administrative departments. Within FP&M, the Building Security Services (BSS) team is the administrative unit primarily responsible for managing building access systems as well as the only unit on campus able to install, change, or remove locks. Academic and administrative departments are responsible for implementing the building access policy in their areas, assigning key and card coordinators, completing key audits, determining authorized access to facilities, and maintaining records. Primary audit recommendations include increasing accountability over building access management; exploring the use of data to support building access management; improving controls to support the timely removal of physical key and electronic card access at academic, administrative, and residence buildings; and developing new processes and guidelines for assigning master keys. Management expects to complete its actions plans by February 2024.



**Iowa State University
Research Data**

Issued April 19, 2023

Status: Open

The Research Data audit was conducted to evaluate key information security processes and provide reasonable assurance that internal controls are in place and operating as intended. Research data is any information that is developed during research at ISU including raw and analyzed data, research notes, and communications with collaborators. Primary recommendations include regularly reviewing third-party vendor security reports for cloud services and software applications, adding loaner device requirement language to related policies in the ISU Policy Library, formalizing an escalation procedure for unresponsive principal investigators whose research requires a Research Information Security Plan, and consolidating research-related information disseminated to faculty and staff. Management expects to complete its action plans by December 2023.



**University of Northern Iowa
University Relations**




















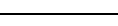
Issued April 19, 2023

Status: Open

The University of Northern Iowa Office of University Relations (UR) is charged with oversight of official university marketing and communication channels, as well as programs and activities used to reach internal and external audiences. Primary audit recommendations include clarification of oversight and governance roles, enhancement of the marketing plan to more clearly define allocation of resources, establishment of consistent project and performance management, and increased usage of university financial software for budget monitoring and financial planning. Management expects to complete its action plans by March 2024.

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	Sept 2023	
3. Occupational Health Billing	April 6, 2022	Oct 2022		
4. Student Accountability	April 6, 2022	Oct 2022		
5. Machine Shops	June 1, 2022	Nov 2022		
6. Controlled Substances	Sept 15, 2021	Jan 2023		
7. College of Nursing	Feb 23, 2022	April 2023		
8. Clinical Staff Office	April 6, 2022	April 2023		
9. Department of Food and Nutrition Services	Sept 14, 2022	April 2023		
10. Higher Education Act Section 117 Reporting	Nov 9, 2022	April 2023		
11. University of Iowa CareLink	Nov 9, 2022	April 2023		
12. Office of the Provost	Sept 14, 2022	May 2023		
13. College of Dentistry	Feb 22, 2023	May 2023		
14. College of Public Health	Feb 22, 2023	May 2023		
15. University of Iowa Health Care Offsite Clinics	Sept 14, 2022	July 2023		
16. QGenda System	Nov 9, 2022	July 2023		
17. Respiratory Care	Feb 22, 2023	July 2023		
18. Department of Cardiothoracic Surgery	Sept 14, 2022	Aug 2023		
19. Remote Work Data Security and Technology Equipment	Sept 14, 2022	Oct 2023		
20. Recreational Services	Feb 22, 2023	Jan 2024		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
21. University Benefits	Feb 23, 2022	Feb 2023		
22. Department of Food Science and Human Nutrition	June 1, 2022	Feb 2023		
23. Clery Act	Feb 22, 2023	Aug 2023		
24. Conflict of Interest and Commitment	Feb 22, 2023	Aug 2023		
25. Chemical Safety	Nov 9, 2022	Oct 2023		
26. 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
27. UNI Athletics Administration	Sept 14, 2022	May 2023		
28. Clery Act	June 1, 2022	June 2023		
29. University Benefits and Leaves Administration	Feb 22, 2023	Dec 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.