








Contact: Debra Johnston

**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		
• Psychological & Brain Sciences		Open
• RevitalizeU Med Spa and Salon		Open
• Department of Neurosurgery		Open
• Community Connect Program		Open
• NCAA Continuing Eligibility		Open
IOWA STATE UNIVERSITY		
• Veterinary Diagnostic Laboratory		Open
• Salesforce		Open

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

**FOLLOW-UP REPORTS**

UNIVERSITY OF IOWA

- |                               |        |
|-------------------------------|--------|
| • Clinical Staff Office       | Closed |
| • University of Iowa CareLink | Closed |
| • Student Accountability      | Closed |
| • UI Health Care Dialysis     | Closed |

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

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



**University of Iowa  
Psychological & Brain Sciences**

*Issued June 14, 2023*

Status: Open

The department of Psychological & Brain Sciences (PBS) is in the College of Liberal Arts and Sciences. The department has a training clinic where graduate students provide psychological services to members of the community. Audit recommendations include ensuring Health Insurance Portability and Accountability Act (HIPAA) training is completed consistently by staff in the Seashore Clinic, appropriately accounting for and securing cash on hand, ensuring door access in PBS buildings is appropriately restricted, removing former clinic staff from access to the client information system, and ensuring staff who handle cash or credit cards complete appropriate training. Management expects to complete its action plans by September 2023.



**University of Iowa  
RevitalizeU Med Spa and Salon**

*Issued June 14, 2023*

Status: Open

The RevitalizeU Med Spa and Salon opened in April 2022 under UI Health Ventures and offers a variety of spa and cosmetic medical services. Primary audit recommendations include redefining employee access and roles within the electronic client record system, consolidating payroll employee profiles to ensure proper tax considerations, implementing a review of payroll amounts, and ensuring appropriate access to the beverage storage area. Management expects to complete their action plans by August 2023.



**University of Iowa  
Department of Neurosurgery**

*Issued June 14, 2023*

Status: Open

The Department of Neurosurgery audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for the current operational and business processes. Primary audit recommendations include implementing proper segregation of duties for cash handling procedures, documenting scheduling procedures for clinic visits and surgical cases, and updating approval workflow paths. Management expects to complete its action plans by June 2023.



**University of Iowa  
Community Connect Program**

*Issued June 14, 2023*

Status: Closed

The Community Connect Program audit was performed to evaluate information technology controls and contract compliance used to support external hospitals. Observations and testing of the program's operational and business processes were performed. No material audit findings or weaknesses were noted during this audit. This audit is closed.



**University of Iowa  
NCAA Compliance – Continuing Eligibility**

*Issued June 14, 2023*

Status: Closed

As a Division I member, the University of Iowa is obligated to comply with National Collegiate Athletic Association (NCAA) rules and regulations. Articles 12 and 14 define the requirements needed for student athletes to maintain eligibility while attending their institution. This audit was performed to verify compliance with NCAA requirements for administration and certification of continuing eligibility for student-athletes. This audit also reviewed how continuing eligibility was affected by NCAA waivers for student-athletes impacted by the COVID-19 pandemic in 2020. No findings were identified and the audit is closed.



**Iowa State University  
Salesforce**

*Issued June 14, 2023*

Status: Open

The Salesforce application is a cloud-based marketing platform utilized by some Iowa State University (ISU) departments to support their operations. This audit primarily focused on the Extension and Outreach instance of Salesforce due to the large number of active users at multiple sites across Iowa. However, limited testing was completed for the Office of Admissions' and Center of Industrial Research and Service's instances of Salesforce. Recommendations include re-evaluating account deactivation and monitoring processes, removing unnecessary data to avoid over usage fees, and working with University ITS to perform application security reviews and maintenance of Salesforce going forward. Management expects to complete its action plans by July 2023.



**Iowa State University  
Veterinary Diagnostic Laboratory**

*Issued June 14, 2023*



















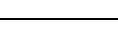
Status: Open

The Veterinary Diagnostic Laboratory (VDL) audit was conducted to evaluate administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Primary recommendations include developing escalation processes to support the completion of internal Quality Assurance action items, renewable trainings, policy updates, using a structured approach to review fee schedules annually, removing building access to VDL spaces

timely, developing a disaster recovery plan, and improving system access controls to VDL's laboratory information management system. Management expects to complete its action plans by January 2024.

**STATUS OF AUDIT FOLLOW-UPS**

**University of Iowa**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
1. Office of Equal Opportunity and Diversity	Sept 15, 2021	Aug 2022	Sept 2023	
2. Occupational Health Billing	April 6, 2022	Oct 2022		
3. Machine Shops	June 1, 2022	Nov 2022	Oct 2023	
4. Controlled Substances	Sept 15, 2021	Jan 2023		
5. College of Nursing	Feb 23, 2022	April 2023		
6. Department of Food and Nutrition Services	Sept 14, 2022	April 2023		
7. Higher Education Act Section 117 Reporting	Nov 9, 2022	April 2023		
8. Office of the Provost	Sept 14, 2022	May 2023		
9. College of Dentistry	Feb 22, 2023	May 2023		
10. College of Public Health	Feb 22, 2023	May 2023		
11. University of Iowa Health Care Offsite Clinics	Sept 14, 2022	July 2023		
12. QGenda System	Nov 9, 2022	July 2023		
13. Respiratory Care	Feb 22, 2023	July 2023		
14. Department of Cardiothoracic Surgery	Sept 14, 2022	Aug 2023		
15. Nursing Recruitment Processes	April 19, 2023	Sept 2023		
16. Driving Safety Research Institute	April 19, 2023	Oct 2023		
17. Institute for Vision Research	April 19, 2023	Oct 2023		
18. Remote Work Data Security and Technology Equipment	Sept 14, 2022	Oct 2023		
19. Recreational Services	Feb 22, 2023	Jan 2024		





**Iowa State University**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
20. University Benefits	Feb 23, 2022	Feb 2023		
21. Department of Food Science and Human Nutrition	June 1, 2022	Feb 2023		
22. Clery Act	Feb 22, 2023	Aug 2023		
23. Conflict of Interest and Commitment	Feb 22, 2023	Aug 2023		
24. Chemical Safety	Nov 9, 2022	Oct 2023		
25. Recruiting and Hiring	Nov 9, 2022	Oct 2023		
26. Research Data	April 19, 2023	Dec 2023		
27. Building Access	April 19, 2023	Feb 2024		

**University of Northern Iowa**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
28. UNI Athletics Administration	Sept 14, 2022	May 2023		
29. Clery Act	June 1, 2022	June 2023		
30. University Benefits and Leaves Administration	Feb 22, 2023	Dec 2023		
31. University Relations	April 19, 2023	March 2024		

**Follow-Up Legend**

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