

**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
<p><b>UNIVERSITY OF IOWA</b></p> <ul style="list-style-type: none"> <li>• Medical Center Downtown Building Security and Access</li> <li>• Medical Center Downtown Controlled Substances and Drug Diversion Management</li> <li>• Obstetrics and Gynecology</li> <li>• P3 Program Award Processes</li> <li>• State Hygienic Lab Sponsored Programs Administration</li> <li>• UI Health Care Agency Contracts</li> </ul> <p><b>UNIVERSITY OF NORTHERN IOWA</b></p> <ul style="list-style-type: none"> <li>• Business and Community Services</li> </ul>	<p style="text-align: center;">●</p> <p style="text-align: center;">●</p> <p style="text-align: center;">●</p> <p style="text-align: center;">●</p> <p style="text-align: center;">●</p> <p style="text-align: center;">●</p> <p style="text-align: center;">●</p> <p style="text-align: center;">●</p>	<p style="text-align: center;">Open</p> <p style="text-align: center;">Open</p> <p style="text-align: center;">Open</p> <p style="text-align: center;">Open</p> <p style="text-align: center;">Open</p> <p style="text-align: center;">Open</p> <p style="text-align: center;">Open</p> <p style="text-align: center;">Open</p>

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

**FOLLOW-UP REPORTS**

<b>UNIVERSITY OF IOWA</b>	
• Care Coordination Division/Social Services	Closed
• Department of Ophthalmology and Visual Sciences	Closed
• Department of Pediatrics	Closed
• Nursing Administrative Processes	Closed
• Patient Financial Services Denial Management	Closed
• Sport Clubs	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**

**Medical Center Downtown (MCD) Building Access and Security**

*Issued February 27, 2025*

Status: Open

The MCD’s Department of Safety and Security oversees building security and access control processes for the downtown campus. With the MCD acquisition, 11 community clinic locations were acquired, and these location’s security and access control processes are managed by the University of Iowa (UI) Health Care Medical Center Safety and Security. The audit was conducted to evaluate the security and access controls in place at MCD and the community clinic locations. Primary audit recommendations include determining whether an integration can occur with the UI Health Care enterprise badge access and video surveillance systems and proceeding accordingly, inactivating old Mercy badge access, performing badge access and physical key inventory reviews, implementing an updated termination checklist, and reviewing doors at the community clinic locations to ensure they are secured properly. Management plans to complete these recommendations by February 2026.



**University of Iowa**

**Medical Center Downtown (MCD) Controlled Substances and Drug Diversion Management**

*Issued February 27, 2025*

Status: Open

MCD Pharmacy provides local oversight of controlled substances and drug diversion management, with additional support from UI Health Care’s Department of Pharmaceutical Care. Audit recommendations include modifying the Omnicell restocking process, completing regular Omnicell and ControlCheck user access reviews, and implementing an appropriate MCD Pharmacy employee offboarding workflow. Management expects to complete its action plans by June 2025.

**University of Iowa**  
**Obstetrics and Gynecology***Issued February 27, 2025*

Status: Open

During fiscal year 2024, Obstetrics and Gynecology held nearly 172,000 outpatient visits, performed more than 3,200 surgeries, and delivered more than 3,700 babies. The Obstetrics and Gynecology audit was performed to evaluate whether proper controls are in place and determine whether opportunities for process improvement exist. Primary audit recommendations include increased financial monitoring of in-vitro fertilization warranty guarantor accounts, reviewing and correcting professional service agreement invoice errors, ensuring that required trainings are regularly monitored and completed timely, improving controls to ensure compliance with purchasing policies, and updating assigned reviewers on Transaction Detail Reports to ensure timely reconciliation. Management expects to complete its action plans by May 2025.

**University of Iowa**  
**P3 Program Award Processes***Issued February 27, 2025*

Status: Open

The University of Iowa (UI) entered a 50-year public-private partnership (P3) with ENGIE North America and Meridiam with the proceeds, minus closing costs, transferred into an endowment. A separate non-profit entity, the UI Strategic Initiatives Fund (UISIF), was formed to manage the endowment funds. A portion of the funds are awarded each year for investment in UI's core missions of teaching, research, and scholarship through a campus-wide call for proposals process. The remaining funds are used to support other strategic plan initiatives, including education infrastructure and the Strategic Plan Implementation Fund to support funding needs throughout the fiscal year. Projects selected to receive an allocation of P3 funding are recommended by a university committee, approved by the UI President and Provost, and endorsed by the P3 UISIF Board. Audit recommendations include creating detailed standard operating procedures, automating centralized project tracking, exploring workflow routing of documents and notifications, establishing a document retention schedule, communicating expectations for award oversight responsibilities and reporting requirements. Management expects to complete its action plans by August 2025.

**University of Iowa**  
**State Hygienic Laboratory Sponsored Programs Administration***Issued February 27, 2025*

Status: Open

The State Hygienic Laboratory is the state's public health and environmental laboratory that provides testing, screening, and certification services relevant to the general health of Iowans. The audit was conducted to evaluate sponsored program administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations include documenting the methodology used to allocate general expenses to specific programs, ensuring more timely reconciliation of monthly transaction detail reports, and updating the status of capital assets in line with university Capital Asset Management policies and procedures. Management expects to complete its action plans by February 2025.



**University of Iowa  
UI Health Care Agency Contracts**

*Issued February 27, 2025*

Status: Open

The UIHC Traveler group, reporting to the Chief Nursing Executive, assists departments with navigating agency staffing activities. Departments within the UI Health Care Medical Center that use agency staff include Nursing, Radiology, Perioperative Services, Heart and Vascular Center, and Children’s and Women’s Services. Additionally, the UI Health Care Medical Center Downtown employs agency staff in areas such as Operating Rooms, Radiology, Respiratory Therapy, Cardiovascular, and Electroencephalogram. The purpose of this audit was to evaluate the controls over agency contract administration processes and identify opportunities for improvement. Audit recommendations include re-educating responsible staff on agency staff timecard documentation process, finalizing the Traveler Guidebook, and implement a regular access review process for the Microsoft Teams site. Management expects to complete action plans by February 2025.



**University of Northern Iowa  
Business and Community Services**

*Issued February 27, 2025*

Status: Open








The University of Northern Iowa (UNI) created an umbrella program, Business and Community Services, for centers that support and provide programs focused on economic development of public and private sector partners across the state of Iowa. Audit review and testing included data review, administrative oversight, and financial management processes. Audit recommendations focused on timeliness of invoices for grants and contracts, documenting procedures, and documenting the maintenance of data utilized for reporting. Management expects to complete its action by May 2025.

**STATUS OF AUDIT FOLLOW-UPS**

**University of Iowa**

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Department of Radiation Oncology	Nov 6, 2024	Dec 2024		
2. Office of the Registrar	Feb 28, 2024	Dec 2024		
3. Radiology Engineering Information Technology	Nov 6, 2024	Dec 2024		
4. Student Disability Services	June 12, 2024	Jan 2025		
5. AiM	Nov 6, 2024	March 2025		
6. Communication Sciences and Disorders	Sept 18, 2024	June 2025		
7. Home Hemophilia Program	Sept 18, 2024	June 2025		
8. Carver College of Medicine Financial Aid	Nov 6, 2024	Aug 2025		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
9. Department of Animal Sciences Farm Administration	Sept 27, 2023	Dec 2024		
10. Department of Apparel, Events, and Hospitality Management	Sept 18, 2024	Dec 2024		
11. Department of Chemistry	April 24, 2024	Dec 2024		
12. Vulnerability Scanning	June 12, 2024	Jan 2025		
13. College of Design	Nov 6, 2024	June 2025		
14. IT Inventory	Sept 18, 2024	June 2025		
15. Student Organizations	Nov 6, 2024	Sept 2025		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
16. UNI Athletics Administration	Sept 14, 2022	May 2023	June 2025	
17. Office of Compliance and Equity Management	April 24, 2024	Jan 2025		
18. University Ticketing Operations	Nov 6, 2024	July 2025		

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>