

Contact: Chad Sharp

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		
• Epic Secure Chat		Open
• Magid Center for Writing		Open
• Offsite Clinics		Open
• Stanley Museum of Art		Open
• Student Health		Closed
Iowa State University		
• 4-H Youth Development		Open
• Center for Wireless, Communities and Innovation		Open
• Student Wellness		Open
University of Northern Iowa		
• StarRez		Open

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

Follow-Up Reports

University of Iowa

- Carver College of Medicine Financial Aid Office Closed
- Hancher Closed
- State Hygienic Laboratory Sponsored Programs Administration Closed
- UI Health Care Agency Contracts Closed

Iowa State University

- Department of Animal Science Farms Administration Closed
- Department of Chemistry Closed
- Flight Service Closed
- Vulnerability Scanning Closed

University of Northern Iowa

- Athletics Administration Closed

HIGH 	• 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.
MODERATE 	• 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.
LOW 	• 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

Epic Secure Chat

Issued September 17, 2025

Status: Open

Epic Secure Chat is the messaging platform utilized within UI Health Care to facilitate secure communication between clinical staff. The audit was performed to assess the effectiveness of Secure Chat's controls and determine whether communication workflows align with institutional goals for secure and efficient messaging. One recommendation was made to align the nurse call system with Secure Chat and phase out the use of Voalte to reduce fragmentation and improve consistency in clinical communications. Management expects to complete this recommendation by December 2025.



University of Iowa

Magid Center for Writing

Issued September 17, 2025

Status: Open

The Magid Center for Writing is part of the College of Liberal Arts and Sciences and administers a collection of programs in three areas: student success, professional skill building, and outreach. The audit was performed to evaluate whether proper controls are in place and determine whether opportunities for improvement exist. Primary audit recommendations include consistently completing I-9s, verifying volunteer background checks and required trainings are completed before duties are performed, confirming completion of participant liability waivers, creating formal agreements with public schools where volunteers are working, and performing security reviews for all department systems. Management expects to complete its action plans by July 2026.

**University of Iowa
Offsite Clinics***Issued September 17, 2025*

Status: Open

The University of Iowa Health Care enterprise operates offsite outpatient clinics across Iowa, under the University of Iowa Community Clinics, which offer acute, primary and specialty care. The audit evaluated the effectiveness of controls over offsite clinic operations, specifically at the Bettendorf and Sioux City locations. Primary audit recommendations include establishing a key management process at the Radiation Oncology clinic, conducting regular badge access reviews and deactivating badge access for former employees at the Hematology Oncology clinic, requiring all staff involved in cash handling to complete required trainings, and submitting documented cash handling procedures at Sioux City Family Medicine clinic to Account and Financial Reporting for approval. Management expects to complete their action plans by October 2025.

**University of Iowa
Stanley Museum of Art***Issued September 17, 2025*

Status: Open

The Stanley Museum of Art opened its current building in August 2022, after the original University of Iowa (UI) Museum of Art was permanently vacated in June 2008 during major flooding of the Iowa River. The museum's art collection consists of nearly 17,000 artworks from a variety of artists, cultures, and mediums. This audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Audit recommendations include implementing a consistent process for the valuation and reporting of donated art, performing timely art inventory in accordance with departmental policies, and implementing processes to ensure consistent compliance with UI policies and guidelines related to system information security reviews and employee training. Management expects to complete its action plans by January 2026.

**University of Iowa
Student Health***Issued September 17, 2025*

Status: Closed

The Student Health audit was performed to evaluate clinical operations and human resources (HR) process controls. Observations and testing of the department's scheduling, insurance verification, coding, billing, compliances, and HR processes were performed. No material audit findings or weaknesses were noted during this audit. This audit is closed.

**Iowa State University
4-H Youth Development***Issued September 17, 2025*

Status: Open

The department of 4-H Youth Development operates within the ISU Office of Extension and Outreach. It is a facilitator of the national youth development program of the Nation's Cooperative Extension System and United States Department of Agriculture. Audit review and testing included financial monitoring, data and software management and oversight, regulatory compliance, and program expectations. Audit recommendations focused on volunteer monitoring, system access management, and documenting financial reporting processes. Management expects to complete its action plans by January 2026.

**Iowa State University
Center for Wireless, Communities and Innovation***Issued September 17, 2025*

Status: Open

The Center for Wireless, Communities and Innovation (WiCI) conducts research related to rural wireless networking to advance the applications of internet connectivity. Primary audit recommendations involve formalizing processes related to center oversight, financial management, and ethical awareness. Management expects to complete its action plans by February 2026.

**Iowa State University
Student Wellness***Issued September 17, 2025*

Status: Open

Student Wellness is a unit within Student Health and Wellness that provides administrative oversight of program initiatives and resources. Audit recommendations include formalizing procedures for programs and required volunteer training, creating a comprehensive budget process, developing oversight procedures for the student food pantry, and creating a standardized process to consistently review software access. Management expects to complete action plans by January 2026.

**University of Northern Iowa
StarRez***Issued September 17, 2025*

Status: Open

The University of Northern Iowa (UNI) has been in an active contract with StarRez, a third-party property management software, since 2009. All university-owned housing and dining plans for students are managed through this software. Audit review and testing included training completion, data reporting, user access, billing, and key distribution. Audit recommendations focused on user access reporting, rate update verification, and access to forms. Management has completed the rate update verification and access to forms action plans. The remaining action plan, user access reporting, will be completed by June 2026.

Status of Audit Follow-Ups

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Multi-Factor Authentication	April 23, 2025	April 2025	Sept 2025	
2. Communication Sciences and Disorders	Sept 18, 2024	June 2025		
3. Home Hemophilia Program	Sept 18, 2024	June 2025	Sept 2025	
4. Medical Center Downtown Controlled Substances and Drug Diversion Management	Feb 27, 2025	June 2025	Sept 2025	
5. Medical Center Downtown Vendor Management	June 11, 2025	June 2025	Oct 2025	
6. P3 Program Award Processes	Feb 27, 2025	Aug 2025		
7. Cash Handling at UI Healthcare's Downtown Campus	June 11, 2025	Sept 2025		
8. Medical Center Downtown Building Security and Access	Feb 27, 2025	Feb 2026		
9. Obstetrics and Gynecology	Feb 27, 2025	Feb 2026		
10. StarRez	June 11, 2025	June 2026		
11. Department of Internal Medicine	June 11, 2025	July 2026		

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
12. IT Inventory	Sept 18, 2024	June 2025	Nov 2025	
13. College of Design	Nov 6, 2024	Sept 2025		
14. Student Organizations	Nov 6, 2024	Sept 2025	Nov 2025	
15. Office of the Provost	April 23, 2025	Dec 2025		
16. Cash Management and Investments	June 11, 2025	July 2026		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
17. Office of Civil Rights Compliance	April 24, 2024	Jan 2025	June 2026	
18. University Ticketing Operations	Nov 6, 2024	July 2025	Oct 2025	
19. Meal Cards	June 11, 2025	Aug 2025	Oct 2025	
20. College of Humanities, Arts, and Sciences	April 23, 2025	Jan 2026		

Follow-Up Legend

	Planned corrective action and/or follow-up report not completed within six months of originally scheduled date.
	Planned corrective action and/or follow-up report not completed within three months of originally scheduled date.
	Follow-up report is due and is within three months of originally scheduled completion date.
	Follow-up report not yet due.