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		
• Care Coordination Division/Social Services	🟡	Open
• Communication Sciences and Disorders	🟡	Open
• Home Hemophilia Program	🔴	Open
IOWA STATE UNIVERSITY		
• Department of Apparel, Events, and Hospitality Management	🟡	Open
• Information Technology Inventory	🟡	Open

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

## FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

• Active Directory	Closed
• Athletics Information Technology	Closed
• Carver College of Medicine Departmental Administrator Onboarding Processes	Closed
• College of Law	Closed
• Patient Discharge Lounge	Closed
• Recreation Services	Closed

IOWA STATE UNIVERSITY

• College of Engineering	Closed
• Research Data	Closed
• Veterinary Diagnostic Lab	Closed

UNIVERSITY OF NORTHERN IOWA

• University Benefits and Leaves Administration	Closed
• University Relations	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**
Care Coordination Division/Social Services
Issued September 18, 2024   Status: Open
The Care Coordination Division/Social Services provides services to patients to help maximize their use of healthcare resources by assisting with financial, social, and medical obstacles. Audit recommendations include developing and implementing key performance indicators, updating the social worker's patient note documentation policy to reflect current practices and monitoring policy compliance, ensuring appropriate cash handling training occurs, and providing new employees with consistent training and orientation. Management expects to complete their action plans by September 2024.

🟡 **University of Iowa**
Communication Sciences and Disorders
Issued September 18, 2024   Status: Open
Communication Sciences and Disorders (CSD) is part of the College of Liberal Arts and Sciences and offers programs in Audiology and Philosophy in Speech and Hearing Science. The department's academic classes and Wendell Johnson Speech and Hearing Center (clinic) are scheduled to relocate to the new Health Sciences Academic building in 2025. The clinic uses the Epic system supported by Health Care Information Systems to manage clinic records. Department computers and software are supported by Extended Technical Support. Primary audit recommendations include defining and implementing clinic management reports, extending Epic access and training to additional resources to perform clinic billing and collections, ensuring deposits are completed timely, issuing patient parking passes from Epic, and implementing a formal P3 award management process. Additional recommendations include regularly reviewing Epic and shared drive access, developing a monitoring process for training assignment and completion, and establishing a process for managing keys. Management expects to complete its action plans by June 2025.

University of Iowa
Home Hemophilia Program
Issued September 18, 2024   Status: Open

The Home Hemophilia Program is a specialized blood disorder program providing care within patient homes across the state of Iowa. Primary audit recommendations include establishing governance oversight, creating policies and procedures for critical processes and roles, standardizing practices for travel reimbursement, and implementing expectations for chart documentation. Management expects to complete its action plans by June 2025.

Iowa State University
Department of Apparel, Events, and Hospitality Management
Issued September 18, 2024   Status: Open

The Department of Apparel, Events, and Hospitality Management (AESHM) operates within the College of Human Sciences and offers degrees in event management, hospitality management, and apparel, merchandising, & design. This audit was conducted to evaluate administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Primary recommendations include requesting legal review of the updated Innovate 1858 maker agreements, implementing a verification process for Tearoom inventory purchases made outside of regular grocery orders, creating a formalized process for documenting rate reviews at Innovate 1858, and increasing administrative oversight processes at the Textile Lab. Management expects to complete its action plans by December 2024.

Iowa State University
IT Inventory
Issued September 18, 2024   Status: Open

The Information Technology (IT) Inventory audit was conducted to evaluate administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Local Information Technology Administrators are responsible for supporting the purchase, setup, maintenance, and disposal of IT technology. Information Technology Services is responsible for centrally managing the IT security environment of Iowa State University. Recommendations include establishing policy and guidance regarding IT inventory tracking of devices, websites, and software, creating an IT purchasing policy that describes approval and monitoring processes for technology purchases, and developing policy and guidance regarding the monitoring and control of inactive devices. Management expects to complete its action plans by June 2025.

STATUS OF AUDIT FOLLOW-UPS

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Center for Inclusive Academic Excellence	Sept 27, 2023	June 2024		🟨
2. Digestive Health Center	Nov 15, 2023	June 2024		🟨
3. Nursing Administrative Processes	Sept 27, 2023	June 2024	Oct 2024	🟨
4. Sport Clubs	Nov 15, 2023	June 2024		🟨
5. IIHR-Hydroscience and Engineering	Feb 28, 2024	July 2024		🟩
6. Patient Financial Services Denial Management	June 12, 2024	Aug 2024		🟩
7. University of Iowa Physicians Compensation Plan	June 12, 2024	Aug 2024		🟩
8. Department of Ophthalmology and Visual Sciences	Feb 28, 2024	Sept 2024		🟩
9. Department of Pediatrics	Nov 15, 2023	Sept 2024		🟩
10. Graduate Medical Education	April 24, 2024	Sept 2024		🟩
11. Office of the Registrar	Feb 28, 2024	Dec 2024		🟦
12. Student Disability Services	June 12, 2024	Jan 2025		🟦

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
13. Building Access	April 19, 2023	Feb 2024		🟥
14. Athletics Ticket Operations	June 12, 2024	June 2024		🟨
15. Department of Animal Sciences Farm Administration	Sept 27, 2023	Dec 2024		🟦
16. Department of Chemistry	April 24, 2024	Dec 2024		🟦
17. Vulnerability Scanning	June 12, 2024	Jan 2025		🟦

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
18. UNI Athletics Administration	Sept 14, 2022	May 2023		🟥
19. Clery Act	June 1, 2022	June 2023		🟥
20. Youth Programs	Sept 27, 2023	April 2024		🟨
21. Office of Compliance and Equity Management	April 24, 2024	Jan 2025		🟦

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.