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		
• Biochemistry and Molecular Biology		Closed
• UI Health Care Admission and Transfer Center		Open
Iowa State University		
• Center for Survey Statistics and Methodology		Open
• North Central Regional Aquaculture Center		Open
• Student Health		Open

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

Follow-Up Reports

University of Iowa

- Housing and Dining Key Management — Closed
- Red Card Administration — Closed

Iowa State University

- 4-H Youth Development — Closed
- Center for Statistics and Applications in Forensic Evidence — Closed
- Research and Demonstration Farms — 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
Biochemistry and Molecular Biology
Issued June 15, 2026 Status: Closed

Biochemistry and Molecular Biology is a department within the Carver College of Medicine that administers both undergraduate and graduate degree programs and conducts research. The audit was performed to evaluate operational processes and financial management controls. Observations and testing of the department's physical security, computer inventory, and grant and gift fund management were performed. No material audit findings or weaknesses were noted during this audit. This audit is closed.



University of Iowa
UI Health Care Admission and Transfer Center
Issued June 15, 2026 Status: Open

The Admission and Transfer Center is a centralized, operational resource responsible for coordinating the admission and transfer of patients into and across the University of Iowa Health Care enterprise. The audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Audit recommendations include implementing standardized intake-process workflows, optimizing triage guidance materials, implementing routine reporting and monitoring practices, developing key performance indicators, and optimizing the identification of over-and-back patient transfers. Management expects to complete its action plans by December 2026.

Iowa State University
Center for Survey Statistics and Methodology
Issued June 15, 2026 Status: Open

The Center for Survey Statistics and Methodology specializes in the research and practice of sample surveys. Primary audit recommendations involve formalizing processes related to access management, employee onboarding and offboarding, data standards and strategic planning. Management expects to complete its action plans by January 2027.

Iowa State University
North Central Regional Aquaculture Center
Issued June 15, 2026 Status: Open

The North Central Regional Aquaculture Center (NCRAC) at Iowa State University is one of the five Regional Aquaculture Centers established by Congress that are administered by the U.S. Department of Agriculture's National Institute of Food and Agriculture (NIFA). The mission of the Regional Aquaculture Centers is to support aquaculture research, development, demonstration, and extension education to enhance viable and profitable U.S. aquaculture to benefit consumers, producers, service industries, and the American economy. Audit recommendations involve formalizing processes related to research oversight meetings, budget documentation, and center policy. Management expects to complete its action plans by April 2027.

Iowa State University
Student Health Center
Issued June 15, 2026 Status: Open

The Thielen Student Health Center (TSHC) reports to the Division of Student Affairs and is a nationally accredited and licensed on-campus medical clinic for students. This audit was conducted to evaluate administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Recommendations include strengthening billing management oversight practices, establishing training requirements, following record retention guidelines, reducing physical access to controlled spaces, and regularly reviewing system access. Management expects to complete its action plans by September 2026.

Status of Audit Follow-Ups

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Medical Center Downtown Building Security and Access	Feb 27, 2025	Feb 2026	Aug 2026	
2. Department of Anatomy and Cell Biology	Nov 12, 2025	March 2026	Aug 2026	
3. Medical Center Downtown Revenue Cycle	Feb 25, 2026	May 2026	July 2026	
4. North Liberty Hospital Building Access and Security	April 22, 2026	May 2026	July 2026	
5. StarRez	June 11, 2025	June 2026		
6. Department of Chemistry	Nov 12, 2025	July 2026		
7. Department of Internal Medicine	June 11, 2025	July 2026		
8. Magid Center for Writing	Sept 17, 2025	July 2026		
9. Women's Resource and Action Center	April 22, 2026	July 2026		
10. Department of Cinematic Arts and CLAS Production Unit	Feb 25, 2026	Aug 2026		
11. Department of Urology	Feb 25, 2026	Aug 2026		
12. Bioengineering	April 22, 2026	Sept 2026		
13. University of Iowa Research Foundation	Feb 25, 2026	Sept 2026		
14. Medical Center Downtown Central Sterilizing	Feb 25, 2026	Oct 2026		
15. UI Health Care Enterprise Scheduling Operations	Feb 25, 2026	Dec 2026		
16. Medical Center University Patient and Visitor Parking	April 22, 2026	Jan 2027		
17. Research Integrity and Security Office	April 22, 2026	Jan 2027		

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
18. Cash Management and Investments	June 11, 2025	July 2026		
19. Institutional Research	Feb 25, 2026	Nov 2026		
20. Ivy College of Business	Feb 25, 2026	Dec 2026		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
21. Office of Civil Rights Compliance	April 24, 2024	Jan 2025	June 2026	
22. UNI Works	April 22, 2026	April 2027		

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.