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 Beacon		Open
• Medical Center Downtown Home Health Care		Open
• Medical Center Downtown Information Technology Systems and Data Center		Open
Iowa State University		
• Office of the President		Open
• University Museums		Open
University of Northern Iowa		
• Gallagher Bluedorn Performing Arts Center		Open

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

Follow-Up Reports

University of Iowa

• Magid Center for Writing	Closed
• Medical Center North Liberty Cash Handling	Closed
• University of Iowa Research Foundation	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 Beacon
Issued November 11, 2026 Status: Open

Epic Beacon is a specialized module that is primarily used to manage adult and pediatric oncology treatment, infusion and supportive care. The audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Audit recommendations include developing operational guidelines, requiring Beacon training prior to granting Epic access, submitting treatment signing privilege requests through the established workflow, and formalizing Mission Cancer + Blood onboarding workflows. Management expects to complete its action plans by July 2027.



University of Iowa
Medical Center Downtown Home Health Care
Issued November 11, 2026 Status: Open

Medical Center Downtown Home Health Care provides temporary skilled home care services to patients residing in the Johnson, Cedar, Iowa, Muscatine, Louisa, Washington and Keokuk counties. The audit was performed to evaluate operational and administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations include adherence to staff visit safety protocol, complying with cash handling policies, and reviewing and updating internal policies. Management expects to complete all corrective actions by September 2027.

University of Iowa
Medical Center Downtown Information Technology Systems and Data Center
Issued November 11, 2026 Status: Open

Operations at Medical Center Downtown (MCD) transitioned to UI Health Care in 2024, resulting in the transfer of MCD IT services, systems, and infrastructure to Health Care Information Services. The purpose of this audit was to evaluate controls in place over MCD's IT systems and data center. Audit recommendations include limiting data center physical access, improving environmental monitoring capabilities and maintaining current inventory records within the MCD data center. Management expects to complete all corrective actions by December 2026.

Iowa State University
Office of the President
Issued November 11, 2026 Status: Open

The Office of the President provides strategic direction, leadership and oversight of institutional operations, priorities, strategic initiatives, community engagement, and public and government relations. The audit was conducted to evaluate operational and financial oversight processes for compliance and efficiency and provide reasonable assurance that internal controls are in place and operating as intended. Recommendations include assessing critical roles to identify opportunities for shared responsibilities and cross-training, as well as to establish recurring training and review of reporting practices and documented procedures. Management expects to complete its action plans by September 2027.

Iowa State University
University Museums
Issued November 11, 2026 Status: Open

University Museums (UM) department is comprised of the Brunnier Art Museum, Christian Petersen Art Museum, Farm House Museum, Anderson sculpture garden and Art on Campus Collection of objects displayed throughout the ISU campus and buildings. 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 assessing current policies and procedures, formalizing decision-making authority, utilizing Workday functionality for budgeting and reporting and establishing key performance metrics. Management expects to complete its action plans by June 2027.

University of Northern Iowa
Gallagher Bluedorn Performing Arts Center
Issued November 11, 2026 Status: Open

The Gallagher Bluedorn Performing Arts Center (GBPAC) at the University of Northern Iowa serves as a regional hub for arts education and entertainment. Approximately 115,000 guests visit the center annually across 300 performances and events. The audit was performed to assess the efficiency and effectiveness of GBPAC operations. Primary audit recommendations focus on formalizing ticket projection processes, establishing key performance indicators, assessing the role of an advisory board, and consistently documenting complimentary tickets, completed training, equipment inventory, volunteer background checks and a parking agreement. Management expects to complete action plans by June 2027.

Status of Audit Follow-Ups

University of Iowa				
Title	**Report Date**	**Original Follow-Up Date**	**Revised Follow-Up Date**	**Action Status**
1. Department of Urology	Feb 25, 2026	Aug 2026	Nov 2026	
2. Bioengineering	April 22, 2026	Sept 2026	Nov 2026	
3. Medical Center Downtown Central Sterilizing	Feb 25, 2026	Oct 2026	Nov 2026	
4. Office of Animal Resources	Sept 16,2026	Nov 2026		
5. UI Health Care Admission and Transfer Center	June 15, 2026	Dec 2026		
6. UI Health Care Enterprise Scheduling Operations	Feb 25, 2026	Dec 2026		
7. Medical Center University Patient and Visitor Parking	April 22, 2026	Jan 2027		
8. Research Integrity and Security Office	April 22, 2026	Jan 2027		
9. Iowa Institute of Human Genetics	Sept 16, 2026	Feb 2027		
10. College of Liberal Arts and Sciences Technology Services	Sept 16,2026	Mar 2027		
11. College of Pharmacy	Sept 16,2026	Mar 2027		
12. BioVentures Tenant Administration	Sept 16,2026	July 2027		
13. Libraries Administration	Sept 16,2026	July 2027		

Iowa State University				
Title	**Report Date**	**Original Follow-Up Date**	**Revised Follow-Up Date**	**Action Status**
14. Student Health Center	June 15, 2026	Sept 2026	Jan 2027	
15. Institutional Research	Feb 25, 2026	Nov 2026		
16. Ivy College of Business	Feb 25, 2026	Dec 2026		
17. Center for Survey Statistics and Methodology	June 15, 2026	Jan 2027		
18. Independent Contractors	Sept 16,2026	Apr 2027		
19. North Central Regional Aquaculture Center	June 15, 2026	Apr 2027		
20. Center for Food Security and Public Health	Sept 16,2026	July 2027		
21. Contract Management	Sept 16,2026	July 2027		

University of Northern Iowa				
Title	**Report Date**	**Original Follow-Up Date**	**Revised Follow-Up Date**	**Action Status**
22. Motor Pool	Sept 16,2026	Mar 2027		
23. 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.