

Contact: Andrea Anania

FY 2012 STATE AUDIT REPORTS

Action Requested: Receive the following FY 2012 Auditor of State Reports:

REPORTS OF RECOMMENDATION

- ◆ University of Iowa <http://auditor.iowa.gov/reports/1361-8010-BR00.pdf>
- ◆ Iowa State University <http://auditor.iowa.gov/reports/1361-8020-BR00.pdf>
- ◆ University of Northern Iowa <http://auditor.iowa.gov/reports/1361-8030-BR00.pdf>
- ◆ Iowa School for the Deaf <http://auditor.iowa.gov/reports/1361-8050-BR00.pdf>
- ◆ Iowa Braille and Sight Saving School <http://auditor.iowa.gov/reports/1361-8040-BR00.pdf>
- ◆ Board Office <http://auditor.iowa.gov/reports/1360-6150-BR00.pdf>

Executive Summary: Chapter 11 of the Code of Iowa requires the State Auditor to conduct audits on all state entities, including the Regents institutions and the Board Office.

The State Auditor conducted the audits listed above. Findings are reported under the categories listed below. Corrective actions are being taken on all findings.

- ▶ Findings Reported in the State's Single Audit Report
- ▶ Findings Reported in the University's Report on Internal Control
- ▶ Other Findings Related to Internal Control
- ▶ Findings Related to Statutory Requirements and Other Matters

The audit report for the Iowa School for the Deaf contained no findings.

University of Iowa

OTHER FINDINGS RELATED TO INTERNAL CONTROL

- ▶ Payroll Overpayments
- ▶ Transaction Detail Report
- ▶ Encryption

Iowa State University

FINDINGS REPORTED IN THE STATE'S SINGLE AUDIT REPORT

- ▶ Mentoring Timesheet Hours Not Supported

OTHER FINDINGS RELATED TO INTERNAL CONTROL

- ▶ Encryption

University of Northern Iowa

FINDINGS REPORTED IN THE STATE'S SINGLE AUDIT REPORT

- ▶ Federal Reporting

FINDINGS REPORTED IN THE UNIVERSITY'S REPORT ON INTERNAL CONTROL

- ▶ Capital Assets
- ▶ Student Information System

OTHER FINDINGS RELATED TO INTERNAL CONTROL

- ▶ Confidentiality and Security Agreements
- ▶ Disposal of Capital Assets
- ▶ Encryption

Iowa Braille and Sight Saving School

OTHER FINDINGS RELATED TO INTERNAL CONTROL

- ▶ Segregation of Duties
- ▶ Data Processing System

Board Office

FINDINGS RELATED TO STATUTORY REQUIREMENTS AND OTHER MATTERS

- ▶ Personal Service Contracts
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