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### STATE AUDIT REPORTS

**Action Requested:** Receive the following Auditor of State Reports:

#### FY 2014 REPORTS OF RECOMMENDATION

- ▶ University of Iowa <http://auditor.iowa.gov/reports/1561-8010-BR00.pdf>
- ▶ Iowa State University <http://auditor.iowa.gov/reports/1561-8020-BR00.pdf>
- ▶ University of Northern Iowa <http://auditor.iowa.gov/reports/1561-8030-BR00.pdf>
- ▶ Iowa School for the Deaf <http://auditor.iowa.gov/reports/1561-8050-BR00.pdf>
- ▶ Iowa Braille and Sight Saving School <http://auditor.iowa.gov/reports/1561-8040-BR00.pdf>
- ▶ Board Office <http://auditor.iowa.gov/reports/1560-6150-BR00.pdf>

#### OTHER REPORTS

- ▶ Report of Recommendations to the State University of Iowa on a Review of Selected General and Application Controls over the University's MAUI Student Financial Aid System  
(May 19, 2014 – July 31, 2014) <http://auditor.iowa.gov/reports/1561-8010-BT01.pdf>
- ▶ Report on Special Investigation of the University of Iowa Health Care Department of Orthopaedics and Rehabilitation  
(July 1, 1999 – December 31, 2014) <http://auditor.iowa.gov/reports/1361-8010-BE01.pdf>
- ▶ Report of Recommendations to Iowa State University of Science and Technology on a Review of Selected General and Application Controls over the Kuali Financial System  
(April 30, 2014 – May 28, 2014) <http://auditor.iowa.gov/reports/1561-8020-BT01.pdf>
- ▶ Report of Recommendations to the University of Northern Iowa on a Review of Selected General and Application Controls over the University's Facility Administration and Maintenance Information System  
(April 29, 2014 – June 5, 2014) <http://auditor.iowa.gov/reports/1561-8030-BT01.pdf>
- ▶ Report on Special Investigation of the University of Northern Iowa College of Education – Curriculum and Instruction Department  
(January 1, 2012 – October 31, 2014) <http://auditor.iowa.gov/reports/1561-8030-BE02.pdf>

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**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. Corrective actions are being taken on all findings, which are summarized on the following page.

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**FY 2014 REPORTS OF RECOMMENDATION**

The FY 2014 reports of recommendation for Iowa State University, the University of Northern Iowa, Iowa School for the Deaf, and the Board Office contained no findings. Findings for the University of Iowa and the Iowa School for the Deaf are shown below:

- ▶ University of Iowa
  - Findings Related to Statutory Requirements and Other Matters
    - ◆ Theft from Health Care Spending Accounts
- ▶ Iowa Braille and Sight Saving School
  - Other Findings Related to Internal Control
    - ◆ Segregation of Duties
    - ◆ Financial Reporting

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**OTHER REPORTS**

- ▶ Report of Recommendations to the State University of Iowa on a Review of Selected General and Application Controls over the University's MAUI Student Financial Aid System
  - General Controls
    - ◆ Encryption
- ▶ Report on Special Investigation of the University of Iowa Health Care Department of Orthopaedics and Rehabilitation
  - Recommended Control Procedures
    - ◆ Bank Accounts
    - ◆ Conflict of Interest
- ▶ Report of Recommendations to Iowa State University of Science and Technology on a Review of Selected General and Application Controls over the Kuali Financial System
  - General Controls
    - ◆ Encryption
  - Application Controls
    - ◆ Disbursement Voucher Approval
- ▶ Report of Recommendations to the University of Northern Iowa on a Review of Selected General and Application Controls over the University's Facility Administration and Maintenance Information System
  - General Controls
    - ◆ Encryption
- ▶ Report on Special Investigation of the University of Northern Iowa College of Education – Curriculum and Instruction Department
  - Recommended Control Procedures
    - ◆ Segregation of Duties
    - ◆ Deposit Policies