

Contact: Andrea Anania

**AUDITS OF SELECTED PROGRAMS**

**Action Requested:** Receive the Auditor of State reports on the review of selected general and application controls over:

- ◆ ISU's Tuition and Fees System, for the period April 11, 2008 – May 2, 2008; and
- ◆ UNI's Tuition and Fees System, for the period May 24, 2007 – July 3, 2007.

**Executive Summary:** Reports from the Office of Auditor of State are presented to the Board as required by Board policy. Studies of university departments were initiated by the State Auditor during FY 1995 and are expected to continue as part of the State Auditor's annual review process.

Auditor of State David Vaudt and Deputy Auditor of State Andy Nielsen will be available for questions.

IOWA STATE UNIVERSITY:

The auditor recommended that ISU develop and implement procedures to strengthen controls related to: formal policy and procedures; review of tuition and fee table; and incompatible duties.

The University is taking corrective actions and the auditor accepted the University's responses. Further follow-up is dependent on the State Auditor's Office.

The report may be accessed on line at: <http://auditor.iowa.gov/reports/0961-8020-BT01.pdf>

UNIVERSITY OF NORTHERN IOWA:

The auditor recommended that UNI develop and implement procedures to strengthen controls related to: password controls; security profile changes; risk assessments; comprehensive background checks; system access; system software modifications; manual billing adjustments; migration of programs to production; contingency plans; and tuition and fees rates.

The University is taking corrective actions and the auditor accepted the University's responses. Further follow-up is dependent on the State Auditor's Office.

The report may be accessed on line at: <http://auditor.iowa.gov/reports/0861-8030-BT01.pdf>