









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 <ul style="list-style-type: none"> • Central Sterilization Services • NCAA Compliance – Extra Benefits – Athletic Equipment and Apparel • NCAA Compliance – Student-Athlete Financial Aid Administration • NCAA Compliance – Student-Athlete Employment • Succession Planning • Threat Assessment Program • University Counseling Service 	      	Open Open Closed Closed Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Department of Geological and Atmospheric Sciences 		Open

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




FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Department of Biology Closed
- Department of Internal Medicine Closed
- Emergency Department Closed
- Paciolan Ticket System Closed
- Rape Victim Advocacy Program Closed
- Student-Athlete Academic Services Closed
- University of Iowa Diagnostic Laboratories Revenue Cycle Closed

IOWA STATE UNIVERSITY

- Controlled Substances in Research Laboratories Closed

<p>HIGH</p> 	<ul style="list-style-type: none"> • 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.
<p>MODERATE</p> 	<ul style="list-style-type: none"> • 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.
<p>LOW</p> 	<ul style="list-style-type: none"> • 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
Central Sterilization Services**

Issued February 24, 2021

Status: Open

Central Sterilization Services (CSS) recently expanded operations to an off-site facility. The audit purpose was to provide reasonable assurance that new processes and procedures are operating effectively. Primary audit recommendations include ensuring effective operations of facilities and equipment, improving human resource oversight, increasing data utilization, and establishing key performance metrics. Additional recommendations include strengthening the training program, consulting industry experts for recommendations, integrating quality improvement efforts, and ensuring adequate cross-training for key positions. Management expects to complete its action plans by December 2021.



**University of Iowa
NCAA Compliance – Extra Benefits – Athletic Equipment and Apparel**

Issued February 24, 2021

Status: Open

The NCAA Compliance – Extra Benefits – Athletic Equipment and Apparel audit was completed to examine whether the Athletics Department has controls and procedures in place to comply with departmental policies and NCAA regulations governing the use of student-athlete equipment and apparel. Staff of the Athletics Department’s three equipment rooms provide practice and competition equipment and apparel for the university’s 22 men’s and women’s athletic teams. Audit recommendations include recalling non-permissible apparel per NCAA guidelines and updating and streamlining the donation approval process. Management expects to complete its action plans by June 2021.



University of Iowa
NCAA Compliance – Student-Athlete Financial Aid Administration

Issued February 24, 2021

Status: Closed

The NCAA Compliance – Financial Aid Administration audit was completed to determine whether the Athletics Department has controls in place to monitor the conditions under which student-athletes receive aid, whether each student-athlete's maximum aid limit is appropriately calculated, and whether teams in the 2019-2020 academic year observed limits on aid grants awarded. At the University of Iowa, the ultimate authority for granting aid resides in the Office of Student Financial Aid, not the Athletics Department. No material weaknesses were noted during the audit and the audit is closed.



University of Iowa
NCAA Compliance – Student Athlete Employment

Issued February 24, 2021

Status: Closed

The NCAA Compliance – Student Athlete Employment audit was completed to determine whether the Athletics Department has controls in place to monitor the conditions under which student athletes are employed and to ensure those conditions meet NCAA requirements. An athlete's eligibility is not impaired if they are paid for work performed, paid at the going rate, and their employer does not use the athlete's likeness to promote their business. No material weaknesses were noted during the audit and the audit is closed.



University of Iowa
Succession Planning

Issued February 24, 2021

Status: Open

The purpose of this audit was to determine if any level of formal succession planning is currently implemented across the University of Iowa (UI), including University of Iowa Hospitals and Clinics, as well as review potential barriers to this process. Formal succession planning processes are not yet included in UI's strategic plan, but there is growing interest in implementing succession planning across the university. If management determines succession planning is a strategic initiative at the university, then audit recommendations include ensuring adequate resources, staff, and time are dedicated to implementing this process. Barriers to succession planning processes should also be addressed prior to full implementation. Follow-up is expected to be completed by December 2021.



University of Iowa
Threat Assessment Program

Issued February 24, 2021

Status: Open

The Threat Assessment Program (TAP) audit was completed to examine whether opportunities for improvement exist over TAP documentation and threat management processes. The TAP manages incidents that threaten the safety and well-being of University of Iowa students, staff, faculty, and visitors. Threats are managed by utilizing a software to help assess the priority and level of concern of incoming threat reports based on reported risk factors, then reducing the level of concern through intervening actions. These actions may involve providing resources to the subject of concern or identifying mitigating factors that lower the risk. Audit recommendations included establishing and consistently monitoring programmatic key performance indicators and implementing controls to improve accuracy of intervention dates on incident documentation. Follow-up is expected to be completed by December 2021.



**University of Iowa
University Counseling Service**

Issued February 24, 2021

Status: Open

University Counseling Service (UCS) provides mental health services for University of Iowa students. UCS consists of twenty-seven clinicians, nine practicum students, three interns, and three front desk support staff. UCS has counselors embedded in five different departments on campus to provide more specialized services for their student populations. Audit recommendations include implementing procedures to ensure the correct consent is signed before therapy, creation of a formal note policy, and a review of all memorandums of understanding with departments on campus. Management expects to complete its action plans by June 2021.



**Iowa State University
Department of Geological and Atmospheric Sciences**






















Issued February 24, 2021

Status: Open






The Iowa State University Department of Geological and Atmospheric Sciences audit was completed to evaluate the adequacy of significant administrative and fiscal processes and provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations include documenting and maintaining safety protocols and documents related to the Wyoming field station, creating department-wide guidance for field trips, implementing a new process for graduate applications, and ensuring proper building access controls. Management expects to complete its action plans by May 2021.

STATUS OF AUDIT FOLLOW-UPS



University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Department of Public Safety Information Technology	June 5, 2019	Aug 2020		
2. Computer Management	Feb 27, 2019	Sept 2020	July 2021	
3. UI Health Care Operating Rooms	Sept 23, 2020	Sept 2020		
4. Human Subjects Office, Institutional Review Board, and Other Review Committees	Nov 13, 2019	Jan 2021		
5. UIHC Facility Preventative Maintenance	Nov 13, 2019	Jan 2021		
6. Pharmacy Prior Authorizations	Nov 13, 2019	Feb 2021	Aug 2021	
7. Discharge Process	Feb 5, 2020	Feb 2021		
8. College of Engineering	Sept 23, 2020	Feb 2021		
9. Title IX	Sept 23, 2020	Feb 2021		
10. Riskconnect System	Nov 18, 2020	Feb 2021		
11. Specialty Pharmacy	Nov 18, 2020	March 2021		
12. Heart and Vascular Center	Nov 18, 2020	April 2021		
13. Department of Surgery	Sept 23, 2020	June 2021		
14. Fraternity and Sorority Life	Nov 18, 2020	June 2021		
15. Department of Anesthesia	Sept 23, 2020	July 2021		
16. Pharmacy Inventory	Sept 23, 2020	July 2021		
17. Conflict of Interest	Nov 18, 2020	July 2021		
18. Vulnerability and Patch Management	Feb 5, 2020	Aug 2021		
19. Chargemaster Maintenance Process	Nov 18, 2020	Aug 2021		
20. Online Education	Nov 18, 2020	Sept 2021		
21. Telemedicine	Nov 18, 2020	Dec 2021		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
22. Disability Accommodations	Feb 5, 2020	Aug 2020		
23. Technology Supporting Online Academic Programs	Nov 18, 2020	Dec 2020		
24. Department of Music and Theatre	Sept 23, 2020	Jan 2021		
25. Reiman Gardens	Nov 18, 2020	Feb 2021		
26. Transportation Services	June 4, 2020	Aug 2021		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
27. National Program for Playground Safety	June 4, 2020	April 2021		
28. Department of Residence Hall Security	Nov 18, 2020	June 2021		

Follow-Up Legend

	<ul style="list-style-type: none"> Planned corrective action and/or follow-up report not completed within six months of originally scheduled date.
	<ul style="list-style-type: none"> Planned corrective action and/or follow-up report not completed within three months of originally scheduled date.
	<ul style="list-style-type: none"> Follow-up report is due and is within three months of originally scheduled completion date.
	<ul style="list-style-type: none"> Follow-up report not yet due.