

**Contact: Patrice Sayre**

**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.

<b>ORIGINAL REPORTS</b>	<b>CEA*</b>	<b>Status</b>
UNIVERSITY OF IOWA <ul style="list-style-type: none"> <li>• University of Iowa Research Information Systems</li> </ul>		Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> <li>• NCAA Compliance – Extra Benefits</li> </ul>		Open

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

**FOLLOW-UP REPORTS**

UNIVERSITY OF IOWA

- Office of the State Archaeologist Closed
- Ponsetti International Closed
- School of Social Work Closed
- UIHC Environmental Services Closed
- User Access Closed

IOWA STATE UNIVERSITY

- Athletics Department Ticket Operations Closed
- Study Abroad Center Closed

UNIVERSITY OF NORTHERN IOWA

- Capital Assets Closed

<p><b>HIGH</b></p> 	<ul style="list-style-type: none"> <li>• Could seriously affect several areas within the university. Exposes the university to unacceptable risks or liability if not corrected OR</li> <li>• Involves difficult issues requiring the attention of executive management OR</li> <li>• Involves compliance with Federal, State, or other laws and could result in serious consequences if not implemented OR</li> <li>• Unacceptable weakness in the internal and/or accounting controls OR</li> <li>• Substantial savings (perhaps millions) can potentially be realized by correcting.</li> </ul>
<p><b>MODERATE</b></p> 	<ul style="list-style-type: none"> <li>• Could seriously affect a department or area within the university OR</li> <li>• Involves a difficult issue requiring the attention of upper management OR</li> <li>• Involves compliance with Federal, State or other law and could result in minor consequences if not implemented OR</li> <li>• Weakness in the internal and/or accounting controls OR</li> <li>• Savings (perhaps thousands) can potentially be realized by correcting.</li> </ul>
<p><b>LOW</b></p> 	<ul style="list-style-type: none"> <li>• Can affect a department or may be common to several areas OR</li> <li>• Could result in improved internal and accounting control OR</li> <li>• Can be corrected relatively easily OR</li> <li>• Could result in improved efficiency or effectiveness of operations OR</li> <li>• No reportable observations or corrective action taken prior to report issuance.</li> </ul>

*The internal auditors have utilized the colors for the CEA in evaluating each overall audit report.*



**University of Iowa  
University of Iowa Research Information Systems**  
*Issued April 18, 2019*

Status: Open

The Research Information Systems (RIS) team within Information Technology Services is responsible for maintaining an internally developed application called University of Iowa Research Information Systems (UIRIS). RIS supports the application and enhances existing functionality, working directly with the Division of Sponsored Programs and the Office of Animal Research to deliver a system capable of electronic routing, award submission and notification, and project tracking. The audit focused on user access to UIRIS, security of the infrastructure, data interfaces with other enterprise systems, and the change management processes in place to deploy changes to the production environment. Audit recommendations include an annual review of user access and reducing inactivity timeout rules. Management expects to complete its action plans by May 2019.



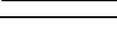
**Iowa State University  
NCAA Compliance – Extra Benefits**  
*Issued April 18, 2019*

Status: Open

The Iowa State University NCAA Compliance – Extra Benefits audit was completed to establish whether the Athletics Department has policies and procedures in place to monitor extra benefits. The audit recommended that the Compliance Office should continue to develop and implement procedures to ensure all student-athletes have their vehicles registered with the Compliance Office. Management expects to complete its action plans by March 2019.

**STATUS OF AUDIT FOLLOW-UPS**

**University of Iowa**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
1. Division of Student Life	Feb 27, 2018	Aug 2018		
2. Durable Medical Equipment	Sept 21, 2017	Oct 2018	Dec 2019	
3. UI Health Care Patient Access Center	May 2, 2018	Nov 2018		
4. Protected Health Information on Mobile Devices	March 28, 2018	Dec 2018		
5. Telemedicine	May 2, 2018	Dec 2018		
6. Hospital Late Charges	Dec 15, 2017	Jan 2019		
7. University of Iowa Hospitals and Clinics Emergency Management	Nov 8, 2018	Jan 2019		
8. Cherwell System	Aug 15, 2018	Feb 2019		
9. Post-Acute Care	Nov 8, 2018	April 2019		
10. UI Health Care Research Laboratory Information Technology Security	Feb 27, 2019	April 2019		
11. UIHC Violence Protocols	March 28, 2018	May 2019		
12. Animal Research Compliance	May 2, 2018	June 2019		
13. Environmental Health and Safety Office	June 19, 2018	June 2019		
14. UI Student Health & Wellness	Sept 25, 2018	June 2019		
15. ITS Data Center Operations	March 28, 2018	July 2019		
16. Holden Comprehensive Cancer Center and Infusion Suite	Feb 27, 2019	July 2019		
17. UI Health Care Finance Inter-Organizational Transfers	Feb 27, 2019	July 2019		
18. Payment Card Industry Compliance	June 4, 2018	Aug 2019		
19. University of Iowa Physicians	June 19, 2018	Aug 2019		
20. Prepaid Services	Aug 15, 2018	Aug 2019		
21. Department of Earth and Environmental Sciences	Nov 8, 2018	Aug 2019		
22. Clinical Staff Office	Feb 27, 2019	Aug 2019		
23. Emergency Preparedness	Oct 31, 2017	Nov 2019	Jan 2020	
24. Building Access Security	Aug 15, 2018	Feb 2020		
25. Computer Management	Feb 27, 2019	Sept 2020		

**Iowa State University**

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
26. Department of Sociology	Aug 13, 2018	Jan 2019		
27. Department of Apparel, Events, and Hospitality Management	Oct 9, 2018	Jan 2019		
28. Emergency Preparedness	Feb 27, 2019	April 2019		
29. Department of Psychology	Feb 27, 2019	May 2019		
30. Department of Natural Resource Ecology and Management	Feb 27, 2019	Aug 2019		

**University of Northern Iowa**

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
31. College of Business Administration	May 7, 2018	March 2019		
32. Compensated Effort	July 24, 2018	April 2019		
33. School of Music	July 24, 2018	May 2019		
34. ACH and Wire Transfer Processes	Sept 20, 2018	July 2019		
35. Financial Aid Special Circumstances	Feb 27, 2019	July 2019		

**Follow-Up Legend**

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