








Contact: Debra Johnston

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"> • College of Pharmacy Building Construction • Fleet Services and Cambus • Housing and Dining Misconduct Protocols • University of Iowa Pharmaceuticals 	   	Open Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Department of Computer Science • Department of Kinesiology 	 	Open Open
UNIVERSITY OF NORTHERN IOWA <ul style="list-style-type: none"> • Vulnerability Scanning 		Open

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




FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Computer Management Closed
- Department of Public Safety Information Technology Closed
- UI Health Care Operating Rooms Closed

IOWA STATE UNIVERSITY

- Disability Accommodations Closed
- Technology Supporting Online Academic Programs 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
College of Pharmacy Building Construction**

Issued April 14, 2021

Status: Open

Facilities Management (FM) Design and Construction (D&C) manages the design and build of all university capital construction projects. The College of Pharmacy (CoP) building program encompassed seven separate projects: razing the existing residence hall; construction of deep foundations; construction of the new facility; installation of audio/visual systems, furniture, and wall protection / window film in the new building; and deferred maintenance of the Pharmaceutical Sciences Research Building. The CoP building reached substantial completion in December 2019. The total budget for the program is \$96.3 million. Audit recommendations include considering enhancements to the BuildUI system to improve FM D&C processes, consistent document storage within BuildUI, updates to the Resource One procedure manual, and reconciliation of warranty information. Management expects to complete all action plans by September 2021.



**University of Iowa
Fleet Services and Cambus**

Issued April 14, 2021

Status: Open

Fleet Services and Cambus are units within the Department of Parking and Transportation. Fleet Services provides short-term rentals for university business or long-term leases to serve the needs of departments across campus. Cambus provides free transportation throughout campus to the university and general public. Audit recommendations include strengthening controls within the Cambus drug and alcohol testing program, processing improvements to manage title and insurance needs, implementing data interface processes between multiple business systems, and revoking user access when employees transfer or terminate employment. Management expects to complete its actions plans by January 2022.



**University of Iowa
Housing and Dining Misconduct Protocols**

Issued April 14, 2021

Status: Open

This audit was performed to examine whether University of Iowa Housing and Dining has controls in place to report and investigate incidents of misconduct in the residence halls. Incidents are documented in the Maxient information system, which allows for consistent documentation of cases and oversight by the university's Department of Public Safety (DPS) to evaluate where the Clery Act applies. Serious cases are forwarded to DPS and the Office of the Sexual Misconduct Response Coordinator where appropriate. Recommendations in the audit include development of a routine report to ensure staff are completing required training and changes to Housing and Dining's process for handling appeals to ensure students are notified fully of their opportunities for appeal. Management expects to complete its action plans by April 2021.



**University of Iowa
University of Iowa Pharmaceuticals**

Issued April 14, 2020

Status: Open

The University of Iowa Pharmaceuticals audit was completed to examine whether controls in place are effective at ensuring that compliance with applicable regulations is maintained. Audit also reviewed whether opportunities exist to improve business operations. Significant recommendations identified during the audit include consistently adhering to policies regarding client relations that support a more predictable work environment, measuring and monitoring metrics related to business processes, and improved tracking of manufacturing and scheduling delays. Action plans are expected to be completed by June 2021.



**Iowa State University
Department of Computer Science**

Issued April 14, 2021

Status: Open

The Iowa State University Department of Computer Science audit was completed to evaluate the adequacy of significant administrative and financial processes to provide reasonable assurance that internal controls are in place and operating as intended. Primary audit recommendations include securing access to facilities and systems and monitoring IT service requests. Management expects to complete its action plans by May 2021.



**Iowa State University
Department of Kinesiology**

Issued April 14, 2021

Status: Open

The Iowa State University Department of Kinesiology audit was conducted to evaluate key administrative and financial processes and provide reasonable assurance that internal controls are in place and operating as intended. Primary recommendations include review and collection of client intake forms, determining whether youth program registration should be an online process, and monitoring special course fee expenditures and account balances. Management expects to complete its action plans by September 2021.



**University of Northern Iowa
Vulnerability Scanning**























Issued April 14, 2021

Status: Open

The Information Technology (IT) Security Officer at the University of Northern Iowa is responsible for regular scanning of the university's network and assessing the severity of potential security vulnerabilities. The university uses an enterprise vulnerability scanning tool which stores scan results for all the systems that are scanned. Audit testing included reviewing the frequency of vulnerability scans, proper usage of the scanning tool, and access management. Audit recommendations focused on documentation and training of the console access, accountability of executing scans and remediating vulnerabilities identified in the reports, and distribution of the vulnerability scan reports to appropriate staff. 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. Human Subjects Office, Institutional Review Board, and Other Review Committees	Nov 13, 2019	Jan 2021		
2. UIHC Facility Preventative Maintenance	Nov 13, 2019	Jan 2021		
3. Pharmacy Prior Authorizations	Nov 13, 2019	Feb 2021	Aug 2021	
4. Discharge Process	Feb 5, 2020	Feb 2021		
5. College of Engineering	Sept 23, 2020	Feb 2021		
6. Title IX	Sept 23, 2020	Feb 2021		
7. Riskconnect System	Nov 18, 2020	Feb 2021		
8. Specialty Pharmacy	Nov 18, 2020	March 2021		
9. Heart and Vascular Center	Nov 18, 2020	April 2021		
10. Department of Surgery	Sept 23, 2020	June 2021		
11. Fraternity and Sorority Life	Nov 18, 2020	June 2021		
12. Department of Anesthesia	Sept 23, 2020	July 2021		
13. Pharmacy Inventory	Sept 23, 2020	July 2021		
14. Conflict of Interest	Nov 18, 2020	July 2021		
15. NCAA Compliance – Extra Benefits – Athletic Equipment and Apparel	Feb 24, 2021	July 2021		
16. University Counseling Service	Feb 24, 2021	July 2021		
17. Vulnerability and Patch Management	Feb 5, 2020	Aug 2021		
18. Chargemaster Maintenance Process	Nov 18, 2020	Aug 2021		
19. Online Education	Nov 18, 2020	Sept 2021		
20. Telemedicine	Nov 18, 2020	Dec 2021		
21. Central Sterilization Services	Feb 24, 2021	Jan 2022		
22. Succession Planning	Feb 24, 2021	Jan 2022		
23. Threat Assessment Program	Feb 24, 2021	Jan 2022		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
24. Department of Music and Theatre	Sept 23, 2020	Jan 2021		
25. Reiman Gardens	Nov 18, 2020	Feb 2021		
26. Department of Geological and Atmospheric Sciences	Feb 24, 2021	June 2021		
27. Transportation Services	June 4, 2020	Aug 2021		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
28. National Program for Playground Safety	June 4, 2020	April 2021		
29. 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.