

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"> • Campus Volunteers • ITS Data Center Operations • Protected Health Information on Mobile Devices • UIHC Violence Protocols • Animal Research Compliance • Telemedicine • UI Health Care Patient Access Center 	      	Open Open Open Open Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Thielen Student Health Center • NCAA Athletics Compliance – Camps and Clinics • Office of Student Financial Aid Professional Judgement Reviews 	  	Open Open Open
UNIVERSITY OF NORTHERN IOWA <ul style="list-style-type: none"> • College of Business Administration 		Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Admission and Transfer Center Closed
- University Book Store Closed
- Athletics Closed
- Department of Family Medicine Closed
- UI Health System Governance and Processes Closed
- Utilization Management Closed
- UI Health System Financial Management Closed

IOWA STATE UNIVERSITY

UNIVERSITY OF NORTHERN IOWA

- Institute for Decision Making Closed

CONTROLS/EFFICIENCIES ASSESSMENT (CEA)

<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
Campus Volunteers**

Issued March 28, 2018

Status: Open

There are many volunteer opportunities across the University of Iowa campus. The audit was performed to determine if procedures are in place to monitor and control volunteers on campus. Audit recommendations included providing more clear and conspicuous guidance for how departments should manage volunteers, having volunteers sign a Volunteer Appointment and Authorization form that states what activities they are authorized to perform and provides them with other pertinent information about volunteering at the university, and making the Minors on Campus training course more readily accessible for volunteers to complete. Management expects to complete its action plans by December 2018.



**University of Iowa
ITS Data Center Operations**

Issued March 28, 2018

Status: Open

The Enterprise Infrastructure team within Information Technology Services is responsible for supporting data centers on campus that contain critical university computing infrastructure. The audit focused on current IT controls at five data centers on campus classified as enterprise data centers. Audit recommendations include strengthening International Traffic in Arms Regulations (ITAR) compliance, implementing alerts from the enterprise electronic access control system, and completing security awareness training for people who have physical access to data centers. Consolidating IT processes and procedures within the Enterprise Infrastructure team to all the enterprise data centers on campus was also identified as an area for improvement, ensuring consistency across the university. Management expects to complete its action plans by June 2019.



University of Iowa
Protected Health Information on Mobile Devices

Issued March 28, 2018

Status: Open

The Protected Health Information (PHI) on Mobile Devices audit was completed to examine whether proper information technology controls were in place and working as intended for employee utilization of institutional and personal mobile devices for work-related responsibilities. Audit recommendations included providing additional guidance and evaluating additional controls to reduce the risk of PHI data being saved on unencrypted devices, consistently applying security controls to Ophthalmology iPads, and moving older institutional mobile devices to the current mobile device management software. Management expects to complete its action plans by November 2018.



University of Iowa
UIHC Violence Protocols

Issued March 28, 2018

Status: Open

The University of Iowa Hospitals and Clinics (UIHC) Violence Protocols audit was completed to examine UIHC processes and controls to reduce workplace violence. Audit recommendations include using standard violence and injury definitions across reporting sources for data consistency; continuing to increase communication between nurses, physicians, security, and UI police; expanding de-escalation training; re-evaluating payments made to the UI Police Department to provide an officer in the Emergency Department; determining the risks and benefits to securing all inpatient units; allocating more resources to security for the Emergency Department; and consider creating a hospital Threat Assessment Program to better identify system-wide risks. Management expects to complete its action plans by April 2019.



University of Iowa
Animal Research Compliance

Issued May 2, 2018

Status: Open

The Animal Research Compliance audit was completed to provide reasonable assurance that adequate business processes and internal controls for animal research governance, oversight and compliance requirements are in place and operating as intended. Recommendations included review of physical access permissions and system upgrades, policy re-implementation, update of disaster response and outbreak management plans, and additional focus to reduce minor inspection findings. Management expects to complete its action plans by May 2019.



University of Iowa
Telemedicine

Issued May 2, 2018

Status: Open

The Telemedicine audit was completed to examine telemedicine processes and determine whether opportunities for improvement exist. Telemedicine project implementation is primarily managed by the Signal Center for Health Innovation which was organized under University of Iowa Health Ventures (UIHV). The most significant recommendations from the audit include the development of a more clear strategy for pursuing telemedicine opportunities going forward, increased utilization of the established telemedicine network, re-structuring of Signal Center operations under University of Iowa Physicians (UIP), and re-evaluation of how telemedicine projects are funded. Management expects to complete its action plans by November 2018.



**University of Iowa
UI Health Care Patient Access Center**

Issued May 2, 2018

Status: Open

The UI Health Care Patient Access Center audit was completed to examine departmental processes and controls. Audit recommendations include ensuring scheduling error data is reported and tracked correctly, increasing communication with the departments, creating a standard provider scheduling template review process, and notifying departments of new template functionalities. Additional recommendations include considering a workforce management system to ensure proper staffing levels and proper break time usage, monitoring and reviewing outgoing calls, creating a standard process for updating department guidelines, and exploring a new database system with adequate support from Health Care Information Systems. Management expects to complete its action plans by October 2018.



**Iowa State University
Thielen Student Health Center**

Issued April 9, 2018

Status: Open

Thielen Student Health Center (TSHC) is a full-service medical clinic for Iowa State University students. TSHC is a self-supporting unit operating without the use of state appropriated funds. Total receipts in fiscal year 2017 were \$12,703,212 and clinic visits totaled 34,682 for this period. NextGen by NextGen Healthcare is the primary medical records system used at TSHC. Revenue cycle activities were reviewed as were practices to protect clinic and personal health information. Expenditures, medical waste management and pharmacy operations were also examined. Implementing audit recommendations will improve building and information system access controls as well as emergency planning at TSHC. Management expects to complete its action plans by July 2018.



**Iowa State University
NCAA Compliance – Camps and Clinics**

Issued May 11, 2018

Status: Open

The Iowa State University (ISU) NCAA Compliance – Camps and Clinics audit was completed to evaluate whether the Athletics Department has policies and procedures in place to monitor camp and clinic activities, and to provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations include developing a monitoring process to verify that all institutional camp and clinic staff have an approved background check on file, implementing a post-camp reporting checklist to ensure all necessary information is submitted after the camp or clinic is completed, and updating the ISU Athletics Camps and Clinics Policies and Procedures Manual to reflect changes to the NCAA Division I Manual. Management expects to complete its action plans by May 2018.



**Iowa State University
Office of Student Financial Aid Professional Judgment Reviews**

Issued May 11, 2018

Status: Open

The Iowa State University (ISU) Office of Student Financial Aid Professional Judgment Reviews audit was completed to evaluate whether professional judgment review decisions comply with federal laws and regulations, and to provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations include implementing a new storage method that ensures social security numbers and other FERPA protected information is appropriately access-controlled. Additional recommendations include providing personal income tax return training for advising staff and incorporating a supervisory review component into the professional judgment review process to ensure compliance and adequate documentation. Management expects to complete its action plans by July 2018.



**University of Northern Iowa
College of Business Administration**
Issued May 7, 2018

Status: Open

The College of Business Administration is one of four academic colleges at the University of Northern Iowa and has been considered a “Best Business School” by the Princeton Review for eight consecutive years. Audit recommendations focused on financial and operational control improvements related to cash handling, international activities and financial performance. Management expects to complete its action plans by February 2019.

STATUS OF AUDIT FOLLOW-UPS

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Heart and Vascular Center	Dec 9, 2015	July 2016	July 2017	
2. UI Health Care Clinical Trial	Feb 21, 2017	Aug 2017		
3. UI Health Care Outreach	April 26, 2017	Aug 2017		
4. Utilities Network	May 30, 2017	Oct 2017		
5. Community Connect	June 27, 2017	Nov 2017		
6. Hancher	July 19, 2017	Jan 2018		
7. Extra Compensation for Teaching Academic Courses	March 29, 2017	Feb 2018		
8. Universal Workflow	April 26, 2017	Feb 2018		
9. Division of Performing Arts	Aug 29, 2017	Feb 2018		
10. UI Community HomeCare	Oct 31, 2017	Feb 2018		
11. Stead Family Children's Hospital Physical Security	Nov 29, 2017	March 2018		
12. Off-site Medication Supply Chain	June 27, 2017	April 2018		
13. UI Health Care Marketing and Communications	June 27, 2017	April 2018		
14. State Hygienic Lab IT	Nov 29, 2017	July 2018		
15. User Access	July 19, 2017	Aug 2018		
16. Volunteer Services	Sept 21, 2017	Aug 2018		
17. Joint Office for Compliance	Oct 31, 2017	Aug 2018		
18. Division of Student Life	Feb 27, 2018	Aug 2018		
19. Benefits	June 27, 2017	Sept 2018		
20. Office of Student Financial Aid	Dec 15, 2017	Sept 2018		
21. Capital Assets Management	Feb 27, 2018	Sept 2018		
22. Durable Medical Equipment	Sept 21, 2017	Oct 2018		

23. UIHC Capital Management New Clinic Build	Jan 24, 2018	Oct 2018		
24. BioVentures	Oct 31, 2017	Nov 2018		
25. Hospital Late Charges	Dec 15, 2017	Jan 2019		
26. Occupational Health	Feb 27, 2018	Jan 2019		
27. Emergency Preparedness	Oct 31, 2017	Nov 2019		

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
28. Capital Project Payments	Nov 16, 2017	March 2018		
29. College of Human Sciences	Nov 16, 2017	March 2018		
30. Recreation Services	March 6, 2018	July 2018		
31. Roy J. Carver Department of Biochemistry, Biophysics, and Molecular Biology	Dec 12, 2017	Sept 2018		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
32. Academic Learning Center	Sept 1, 2017	July 2018		
33. Environmental Health and Safety	Dec 19, 2017	Aug 2018		
34. Regents' Center for Early Developmental Education	Dec 19, 2017	Oct 2018		
35. Capital Assets	March 22, 2018	Jan 2019		

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.