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### STATE AUDIT REPORTS

**Action Requested:** Receive the following Auditor of State Reports:

#### REPORTS OF RECOMMENDATION

- ◆ University of Iowa (FY 2011) <http://auditor.iowa.gov/reports/1261-8010-BR00.pdf>
- ◆ Iowa State University (FY 2011) <http://auditor.iowa.gov/reports/1261-8020-BR00.pdf>
- ◆ University of Northern Iowa (FY 2011) <http://auditor.iowa.gov/reports/1261-8030-BR00.pdf>
- ◆ Iowa School for the Deaf (FY 2011) <http://auditor.iowa.gov/reports/1261-8050-BR00.pdf>
- ◆ Iowa Braille and Sight Saving School  
(FY 2010) <http://auditor.iowa.gov/reports/1161-8040-BR00.pdf>  
(FY 2011) <http://auditor.iowa.gov/reports/1261-8040-BR00.pdf>
- ◆ Board Office (FY 2011) <http://auditor.iowa.gov/reports/1260-6150-BR00.pdf>

#### OTHER REPORTS

- ◆ Report of Recommendations to Iowa State University of Science and Technology on a Review of Selected Application Controls over the Facilities Planning & Management – Facilities Administrative Management Information System  
April 18, 2011 – May 16, 2011 <http://auditor.iowa.gov/reports/1261-8020-BT01.pdf>
- ◆ Report of Recommendations to the University of Northern Iowa on a Review of Selected Application Controls Over the University's General Ledger System  
June 22, 2011 – August 4, 2011 <http://auditor.iowa.gov/reports/1261-8030-BT01.pdf>

**Executive Summary:** Chapter 11 of the Code of Iowa requires the State Auditor to conduct audits on all state entities, including the Regents institutions and the Board Office.

The State Auditor conducted the audits as listed above and the audit reports contained comments as listed on the following page. Corrective actions are being taken on all findings. Audit reports for the University of Northern Iowa and the Iowa School for the Deaf contained no findings.

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**REPORTS OF RECOMMENDATION**

University of Iowa

- ◆ Donated Land
- ◆ Early Retirement Liability
- ◆ Payroll Overpayments

Iowa State University

- ◆ Equipment Disposals

Iowa Braille and Sight Saving School

FY 2010

- ◆ Segregation of Duties
- ◆ General Ledger System
- ◆ Bank Reconciliation
- ◆ Financial Reporting/GAAP Package
- ◆ Data Processing System
- ◆ Credit Card Policy
- ◆ Electronic Check Retention

FY 2011

- ◆ Segregation of Duties
- ◆ General Ledger System
- ◆ Bank Reconciliation
- ◆ Data Processing System
- ◆ Credit Card Policy
- ◆ Electronic Check Retention

Board Office

- ◆ Financial Reporting

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**OTHER REPORTS**

ISU – Review of Selected Application Controls over the Facilities Planning & Management –  
Facilities Administrative Management Information System

- ◆ Password Controls
- ◆ Written Segregation of Duties Procedures
- ◆ Program Change Controls
- ◆ Segregation of Duties Conflicts
- ◆ Review of Access Rights

UNI – Review of Selected Application Controls over the University’s General Ledger System

- ◆ Password Controls