

Contact: Patrice Sayre

MEETING OF JUNE 5, 2019
AUDIT AND COMPLIANCE COMMITTEE

Action Requested: Receive the following reports:

Internal Audits Issued

ORIGINAL REPORTS	CEA*	Status
UNIVERSITY OF IOWA		
• Department of Public Safety Information Technology		Open
• Department of Radiology		Open
• Iowa Consortium for Substance Abuse		Open
• Paciolan Ticket System		Open
• UIHC Processed Stores		Open
IOWA STATE UNIVERSITY		
• Employee International Travel		Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Division of Student Life Closed
- UI Health Care Patient Access Center Closed

IOWA STATE UNIVERSITY

- Department of Apparel, Events, and Hospitality Management Closed

UNIVERSITY OF NORTHERN IOWA

- College of Business Administration 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.