MEETING OF JUNE 5, 2019
AUDIT AND COMPLIANCE COMMITTEE

Action Requested: Receive the following reports:

Internal Audits Issued

<table>
<thead>
<tr>
<th>ORIGINAL REPORTS</th>
<th>CEA*</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNIVERSITY OF IOWA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Department of Public Safety Information Technology</td>
<td></td>
<td>Open</td>
</tr>
<tr>
<td>• Department of Radiology</td>
<td></td>
<td>Open</td>
</tr>
<tr>
<td>• Iowa Consortium for Substance Abuse</td>
<td></td>
<td>Open</td>
</tr>
<tr>
<td>• Paciolan Ticket System</td>
<td></td>
<td>Open</td>
</tr>
<tr>
<td>• UIHC Processed Stores</td>
<td></td>
<td>Open</td>
</tr>
<tr>
<td>IOWA STATE UNIVERSITY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Employee International Travel</td>
<td></td>
<td>Open</td>
</tr>
</tbody>
</table>

*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
| **HIGH** | • 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. |
| **MODERATE** | • 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. |
| **LOW** | • 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.*