

Contact: Andrea Anania

STATE AUDIT REPORTS

Action Requested: Receive the following Auditor of State Reports:

FY 2013 REPORTS OF RECOMMENDATION

- ▶ University of Iowa <http://auditor.iowa.gov/reports/1461-8010-BR00.pdf>
- ▶ Iowa State University <http://auditor.iowa.gov/reports/1461-8020-BR00.pdf>
- ▶ University of Northern Iowa <http://auditor.iowa.gov/reports/1461-8030-BR00.pdf>
- ▶ Iowa School for the Deaf <http://auditor.iowa.gov/reports/1461-8050-BR00.pdf>
- ▶ Iowa Braille and Sight Saving School <http://auditor.iowa.gov/reports/1461-8040-BR00.pdf>
- ▶ Board Office <http://auditor.iowa.gov/reports/1460-6150-BR00.pdf>

Other REPORTS

- ▶ Report on Special Investigation of the University of Iowa Athletic Ticket Office and Hawkeye Express (September 1, 2005 – November 30, 2013) <http://auditor.iowa.gov/specials/1461-8010-BE03.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 listed above. Corrective actions are being taken on all findings.

FY 2013 Reports of Recommendation

Findings are reported under the categories listed below.

- ▶ Findings Reported in the State's Single Audit Report
- ▶ Findings Reported in the University's Report on Internal Control
- ▶ Other Findings Related to Internal Control
- ▶ Findings Related to Statutory Requirements and Other Matters

The FY 2013 audit reports for the University of Northern Iowa, Iowa School for the Deaf, and the Board Office contained no findings. Findings for the University of Iowa, Iowa State University and the Iowa Braille and Sight Saving School are listed below.

University of Iowa

FINDING REPORTED IN THE UNIVERSITY'S REPORT ON INTERNAL CONTROL

- ▶ Financial Reporting

Iowa State University

FINDINGS REPORTED IN THE STATE'S SINGLE AUDIT REPORT

- ▶ Mentoring Timesheet Hours Not Supported
- ▶ Questioned Costs

Iowa Braille and Sight Saving School

OTHER FINDINGS RELATED TO INTERNAL CONTROL

- ▶ Segregation of Duties

Other Reports

Report on Special Investigation of the University of Iowa Athletic Ticket Office and Hawkeye Express

- ▶ Segregation of Duties
- ▶ Cash Handling
- ▶ Deposit