

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- UI Health Care Clinical Trial Closed
- UI Health Care Outreach Closed
- Community Connect Closed
- Hancher Closed
- Universal Workflow Closed
- BioVentures Closed
- Division of Performing Arts Closed
- UI Community HomeCare Closed
- Utilities Network Closed

IOWA STATE UNIVERSITY

- Roy J. Carver Department of Biochemistry, Biophysics, and Molecular Biology Closed
- College of Human Sciences Closed
- NCAA Compliance – Camps and Clinics Closed
- Capital Project Payments Closed
- Office of Student Financial Aid Professional Judgment Reviews Closed

UNIVERSITY OF NORTHERN IOWA

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
Payment Card Industry Compliance

Issued June 4, 2018

Status: Open

The Payment Card Industry Data Security Standards (PCI DSS) were developed to encourage and enhance cardholder data security and facilitate the broad adoption of consistent data security to protect credit card account data. The PCI Compliance audit was completed to examine whether the Information Security and Policy Office, Treasury Operations, and campus and UIHC merchants have controls in place to adhere to the PCI DSS. Audit recommendations included creating a matrix for the self-assessment questionnaire (SAQ) profile and various SAQ types, all PCI devices and systems be accounted for, and the PCI Network be segmented appropriately. Additional recommendations included; ensuring open source host-based detection system security is on all PCI devices, external vulnerability scans and SAQs are completed timely, penetration testing be conducted, multi-factor authentication be used when required, and application developer training be completed. Management expects to complete its action plans by July 2019.



University of Iowa
Environmental Health and Safety Office

Issued June 19, 2018

Status: Open

The University of Iowa Environmental Health and Safety Office (EHS), a unit under the Office of the Vice President for Research and Economic Development, is responsible for university compliance with applicable safety, health, and environmental laws and regulations. The primary audit recommendation was implementing a consistent framework for safety audit reporting processes, documentation of findings, and follow-up procedures between lab and non-lab university departments. Additional audit recommendations include developing improved procedures for fume hood repairs, performing regular reviews of physical and system access, implementing current database technology for the waste management process and universal workflow for the lab closeout process, and consolidating Building Emergency Team responsibilities with the new Emergency Management Building Safety Coordinator role. Management expects to complete all action plans by May 2019.



University of Iowa
Student Disability Services

Issued June 19, 2018

Status: Open

Student Disability Services (SDS) offers academic accommodations to the 1,100 to 1,200 students they serve annually. The audit was conducted to provide reasonable assurance that SDS business processes have appropriate controls and are operating as intended. Audit recommendations included creating more consistent guidelines for SDS staff to follow when reviewing applications and the medical documentation for accommodation requests, ensuring necessary data fields in ClockWork are available and accurately interfacing with other university systems, and ensuring ClockWork meets the Enterprise Password policy requirements. Additional recommendations included; access to SDS email accounts and IT systems be limited to those with a business need, additional staff training be conducted and tracked, and changes to IT systems be tracked and managed in accordance with the Information Security Framework policy. Management expects to complete its action plans by August 2018.



University of Iowa
UI Health Care User Access

Issued June 19, 2018

Status: Open

The UI Health Care User Access audit was completed to examine whether UI Health Care has proper information technology controls in place for user access processes managed by the Identity Management team and selected departmentally-managed systems. Audit recommendations include automating the deactivation and deleting of user accounts when employees terminate, deactivation of Omnicell user identifiers associated with terminated employees, and a monitoring control identifying employee transfers, ensuring security access is properly adjusted. Management expects to complete its action plans by June 2018.



University of Iowa
UIHC Environmental Services

Issued June 19, 2018

Status: Open

The UIHC Environmental Services audit was completed to examine departmental processes and controls. Audit recommendations include working with Infection Control to increase and standardize quality control inspections and create a process for training review, increasing monitoring of staff productivity, and creating a standard process for updating room and cleaning information in Digital Housekeeper. Additional recommendations include cross-training staff in the inventory receiving process and implementing the project management system used by Engineering Services to better track service response times. Management expects to complete its action plans by December 2018.



University of Iowa
University of Iowa Physicians

Issued June 19, 2018

Status: Open

The University of Iowa Physicians (UIP) audit was completed to provide reasonable assurance that adequate processes and internal controls for UIP governance, financial management, and compliance requirements are in place and operating as intended. Recommendations included modifications to the UIP Board and committee governance and meeting structure, changes to the Bumped Clinics and 13-Month Rolling Template policies to improve compliance, and more consistent department compensation plans. Management expects to complete its action plans by July 2019.



University of Iowa
Building Access Security

Issued August 15, 2018

Status: Open

Ensuring the security of campus buildings is a shared responsibility between academic colleges and departments, Facilities Management, Information Technology Services, and the Department of Public Safety. The audit focused on centralized processes in place to manage electronic and physical key access to campus buildings. Buildings maintained by the University of Iowa Hospitals and Clinics were out of scope for this audit. Recommendations include establishing a steering committee to oversee governance of building access security, converting doors to an enterprise solution for electronic access, and strengthening processes to provide physical access to faculty, students, staff, and campus visitors. Management expects to complete its action plans by January 2020.



**University of Iowa
Cherwell System**

Issued August 15, 2018

Status: Open

The Cherwell System audit was completed to ensure proper Information Technology (IT) controls are in place and working as intended for the software's use by Health Care Information Systems at the University of Iowa Hospitals and Clinics. Recommendations included reviewing the types of projects that warrant project creation within the IT Project Tracking module, correcting an unexpected system functionality that allows time to be charged to certain closed projects, and evaluating options to increase efficiency of the current manual calculations for the salary funding reallocation process. Additional recommendations included improving consistency of time tracking practices, reducing workarounds in the request fulfillment process, and allowing for more testing time before planned changes are implemented in the production environment. Management expects to complete its action plans by January 2019.



**University of Iowa
Intercollegiate Athletics – Home Game Ticket Revenue FY 2018**

Issued August 15, 2018

Status: Closed

This audit is performed annually to provide an independent verification and reconciliation of home game athletic ticket revenue, ensure accurate payment of sales tax, ensure completion of guaranteed payments according to Big Ten revenue-sharing regulations or contractual terms to visiting institutions, and reconcile complimentary ticket listings. No material audit findings or weaknesses were noted during the course of this audit. This audit is closed.



**University of Iowa
NCAA Compliance – Extra Benefits – Student-Athlete Vehicles**

Issued August 15, 2018

Status: Closed

As a Division I member, the University of Iowa is obligated to comply with the National Collegiate Athletic Association (NCAA) rules and regulations. This audit was performed to fulfill the portion of the NCAA's requirement related to extra benefits as it pertains to student-athlete vehicles. No findings were identified and the audit is closed.



**University of Iowa
NCAA Compliance – Recruiting On and Off Campus**

Issued August 15, 2018

Status: Closed

As a Division I member, the University of Iowa is obligated to comply with the National Collegiate Athletic Association (NCAA) rules and regulations. This audit was performed to fulfill the portion of the NCAA's requirement related to recruiting. No findings were identified and the audit is closed.



**University of Iowa
Prepaid Services**

Issued August 15, 2018

Status: Open

The Prepaid Services audit was performed to evaluate internal controls and consistency in billing practice for cosmetic procedures. This audit focused on cosmetic activities performed within the departments that perform the most cosmetic procedures including Surgery, Dermatology, Otolaryngology, and Ophthalmology. In vitro fertilization (IVF) billing processes were also reviewed during the audit, but no significant issues were noted with business practices related to IVF. Significant recommendations include developing a committee to provide centralized oversight of cosmetic activities, working with UI Health Care Finance to update an institutional cosmetic fee schedule and monitor for consistent use, and re-evaluating cosmetic drug documentation and billing practices to reduce billing errors. Management expects to complete its action plans by July 2019.



**University of Iowa
School of Social Work**

Issued August 15, 2018

Status: Open

The School of Social Work awards undergraduate, graduate, and PhD level degrees and houses Wild Bill's Coffee Shop. The School of Social Work employs 23 faculty members, 17 staff, and numerous adjunct faculty members. The audit was completed to examine whether adequate business processes and internal controls are in place and operating as intended. Audit recommendations included implementing procedures for purchasing, inventory, and ensuring proper physical access for Wild Bill's Coffee Shop, ensuring university policies are adhered to when handling cash and completing travel requests, and also implementing an annual user access review of shared drives. Management expects to complete its action plans by October 2018.



**Iowa State University
Greenlee School of Journalism and Communication**

Issued June 26, 2018

Status: Open

The Iowa State University Greenlee School of Journalism and Communication audit was completed to evaluate the adequacy of significant administrative and fiscal processes to provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations include developing a process to grant and approve computer administrative rights and developing and maintaining a comprehensive listing of non-capitalized equipment. Management expects to complete its action plans by October 2018.



**Iowa State University
Department of Sociology**

Issued August 13, 2018

Status: Open

This audit was completed to evaluate the adequacy of significant administrative and fiscal processes to provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations included communicating to employees the appropriate online file storage services for different types of data, and encouraging employees participating in Iowa State University-sponsored and/or affiliated activities outside the U.S to obtain Cultural Insurance Services International (CISI) coverage. Additionally, a procedural document to outline the decision-making process of the Departmental Scholarship Committee should be developed. Management expects to complete its action plans by December 2018.



**University of Northern Iowa
Compensated Effort**

Issued July 24, 2018

Status: Open

The Compensated Effort audit addresses federally regulated compensated effort by faculty at higher education institutions. The university's Effort Reporting and Certification policy aligns with the effort reporting practices of other higher education institutions. The audit recommendation focused on some improvements to the policy and the website. Management expects to complete its action plan by March 2019.



**University of Northern Iowa
School of Music**

Issued July 24, 2018

Status: Open

The School of Music audit at the University of Northern Iowa (UNI) is within the College of Humanities, Arts & Sciences. The School of Music has over 300 undergraduate students enrolled in music theory, music history, performing ensembles, and applied lessons and has been a leader in music education. Audit recommendations focused on financial and human resource management and selected operations. Management expects to complete its action plans by April 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. Extra Compensation for Teaching Academic Courses	March 29, 2017	Feb 2018		
3. Stead Family Children's Hospital Physical Security	Nov 29, 2017	March 2018		
4. Off-site Medication Supply Chain	June 27, 2017	April 2018		
5. UI Health Care Marketing and Communications	June 27, 2017	April 2018		
6. State Hygienic Lab IT	Nov 29, 2017	July 2018		
7. User Access	July 19, 2017	Aug 2018		
8. Volunteer Services	Sept 21, 2017	Aug 2018		
9. Joint Office for Compliance	Oct 31, 2017	Aug 2018		
10. Division of Student Life	Feb 27, 2018	Aug 2018		
11. Benefits	June 27, 2017	Sept 2018		
12. Office of Student Financial Aid	Dec 15, 2017	Sept 2018		
13. Capital Assets Management	Feb 27, 2018	Sept 2018		
14. Durable Medical Equipment	Sept 21, 2017	Oct 2018		
15. UIHC Capital Management New Clinic Build	Jan 24, 2018	Oct 2018		
16. UI Health Care Patient Access Center	May 2, 2018	Nov 2018		
17. Protected Health Information on Mobile Devices	March 28, 2018	Dec 2018		
18. Telemedicine	May 2, 2018	Dec 2018		
19. Hospital Late Charges	Dec 15, 2017	Jan 2019		
20. Occupational Health	Feb 27, 2018	Jan 2019		
21. Campus Volunteers	March 28, 2018	Jan 2019		
22. UIHC Violence Protocols	March 28, 2018	May 2019		
23. Animal Research Compliance	May 2, 2018	June 2019		
24. ITS Data Center Operations	March 28, 2018	July 2019		
25. Emergency Preparedness	Oct 31, 2017	Nov 2019		

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
26. Recreation Services	March 6, 2018	July 2018		
27. Thielen Student Health Center	April 9, 2018	Aug 2018		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
28. Academic Learning Center	Sept 1, 2017	July 2018		
29. Environmental Health and Safety	Dec 19, 2017	Aug 2018		
30. Regents' Center for Early Developmental Education	Dec 19, 2017	Oct 2018		
31. Capital Assets	March 22, 2018	Jan 2019		
32. College of Business Administration	May 7, 2018	March 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.