

INTERNAL AUDIT REPORTS ISSUED

Action Requested: Receive the original and follow-up internal audit reports.

Executive Summary: Completed institutional internal audit reports are reported to the Audit and Compliance Committee as required by Board policy.

ORIGINAL REPORTS	CEA*	Status
UNIVERSITY OF IOWA <ul style="list-style-type: none"> • Active Directory • UIHC Child Care Center • Center for Inclusive Academic Excellence • College of Law • Center for Disabilities and Development • Nursing Administrative Processes 	     	Open Open Open Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Iowa State University Bookstore • Department of Animal Science Farms Administration • Workday Change Control • Youth Programs 	   	Open Open Open Open
UNIVERSITY OF NORTHERN IOWA <ul style="list-style-type: none"> • Youth Programs 		Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA <ul style="list-style-type: none"> • Controlled Substances • College of Public Health • Occupational Health Billing • Office of the Provost • Remote Working Data Security and Equipment 	Closed Closed Closed Closed Closed
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Conflict of Interest and Commitment (COIC) • University Benefits 	Closed 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.



**University of Iowa
Active Directory**

Issued September 27, 2023

Status: Open

The campus-wide authentication service known as Active Directory is utilized for storing data related to IT resources, services, and user accounts. An audit of Active Directory was conducted to assess the effectiveness of existing controls and identify areas for improvement in current procedures. Key recommendations from the audit involve establishing monitoring controls to ensure regular patching of domain controllers, evaluating the appropriateness of accounts with Active Directory administrative privileges, enforcing password standards, and conducting regular vulnerability scans on domain controllers. Recommendations were also made to update disaster recovery plans, the Active Directory policy, and standard operating procedures. Management expects to finalize the implementation of these recommendations by October 2023.



**University of Iowa
UIHC Child Care Center**

Issued September 27, 2023

Status: Open

The University of Iowa Hospitals and Clinics Child Care Center audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. The recommendation was to regularly review building access to ensure appropriate university employees have access to the child care center. Management expects to complete its action plan by July 2023



University of Iowa
Center for Inclusive Academic Excellence

Issued September 27, 2023

Status: Open

The Center for Inclusive Academic Excellence (CIAE) provides student development, assistance with enrollment, and academic coaching. CIAE is part of the Division of Diversity Equity, and Inclusion (DDEI) at the University of Iowa. Audit recommendations include developing CIAE student and program data governance, using the university student record system to replace the departmental database, establishing data retention and purging process, regularly reviewing user access, assigning and monitoring employee training, documenting a business continuity plan and department procedures, clarifying communication processes, submitting the Minors on Campus registration form for Saturday Academies, and completing a memorandum of understanding with participating high schools of the TRIO Upward Bound program. Management expects to complete its action plans by June 2024.



University of Iowa
College of Law

Issued September 27, 2023

Status: Open

The College of Law is an American Bar Association approved law school that currently enrolls 500 students and offers Juris Doctorate, Master of Laws, and Doctor of Judicial Sciences degrees. The college has its own bookstore and law library to serve its students and faculty. Audit recommendations include automation of course material reporting to the university's registrar in advance of course registration, ensuring offer letters accurately reflect actual relocation payments, documentation of extra compensation associated with staff teaching courses during normal business hours, documentation of bookstore departmental charges, ensuring relevant staff are completing cash and credit card security training, and documenting the American Bar Association and US News & World Report data collection and submission processes. Management expects to complete its action plans by January 2024.



University of Iowa
Center for Disabilities and Development

Issued September 27, 2023

Status: Open

The Center for Disabilities and Development audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for the current operational and business processes. Primary audit recommendations include implementing a regular inventory count, proper segregation of duties, consistent personnel file usage, and documenting the donation process. Management expects to complete its action plans by December 2023.



University of Iowa
Nursing Administrative Processes

Issued September 27, 2023

Status: Open

The Nursing Administrative Processes audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for the current processes. Primary audit recommendations include evaluating Nursing administrative and financial support structures, standardizing administrative and financial support processes, assigning appropriate capital asset custodians, and ensuring appropriate segregation of duties for capital asset purchasing are in place. Management expects to complete its action plans by June 2024.



Iowa State University
Iowa State University Bookstore

Issued September 27, 2023

Status: Open

The Iowa State University Bookstore audit was conducted to evaluate whether administrative and operational controls in place are operating as intended. The ISU Bookstore is self-funded with fiscal year 2022 revenues and expenses of \$24.1 million and \$23.5 million, respectively. Recommendations include regularly reviewing NetSuite system access, updating internal procedures for no-receipt exchanges and refunds, and re-establishing regular in-person shoplifting awareness training. Management expects to complete its action plans by March 2024.



Iowa State University
Department of Animal Science Farms Administration

Issued June 14, 2023

Status: Open

The Animal Science Farms Administration audit was conducted to evaluate the effectiveness of administrative processes, provide reasonable assurance that internal controls are in place and operating as intended, and to determine whether opportunities for improvement exist. The Department of Animal Science oversees nine teaching and research farms that include dairy, beef, equine, sheep, poultry, and swine on 450 acres near the Iowa State University (ISU) campus. Audit recommendations include ensuring compliance with ISU's Keys and Building Access Cards policy, strengthening cash handling controls, updating the terms of horse barn apartment leases, exploring existing ISU systems for apartment revenue collection, and updating research agreement procedures to mirror current practices, and developing digital maintenance records. Management expects to complete its action plans by December 2024.



Iowa State University
Workday Change Control

Issued September 27, 2023

Status: Open

The Workday Change Control audit was conducted to provide reasonable assurance that internal controls are in place and operating as intended. Iowa State University uses Jira, an issue tracking software, to manage change requests and testing processes. It also uses Kainos, a third-party vendor, to provide testing and auditing services on changes made to Workday. The audit had one recommendation to consistently segregate business-user functionalities from system configuration and change migration functionalities. Management expects to complete its action plans by December 2023.



Iowa State University
Youth Programs

Issued September 27, 2023

Status: Open

The Youth Programs audit was conducted to evaluate whether controls in place are effective at ensuring compliance with youth program policies and procedures. The Office of Risk Management is responsible for managing youth program procedure language and educating youth program leaders on policy and procedure requirements. Youth program leaders at the department level are then responsible for ensuring compliance with those policies and procedures. Primary recommendations include enhancing accuracy and retention of staff and volunteer compliance records, consistently using the most recent facility use agreement templates, encouraging youth program registration to occur within recommended timeframes, monitoring completion of youth program leader training, and consistently developing incident reporting plans for each youth program. Management expects to complete its action plans by December 2023.



**University of Northern Iowa
Youth Programs**

Issued September 27, 2023

Status: Open

The University of Northern Iowa (UNI) hosts various youth programs throughout the year. These programs may be sponsored by the institution, an employee, or by external organizations using university facilities and cover a wide variety of topics. Primary audit recommendations include enhancing institutional oversight, including approvals and policy expectations, establishment review of university resources, standardization of liability release forms and waivers, and enhanced use of and training for information technology. Management expects to complete its action plans by April 2024.

STATUS OF AUDIT FOLLOW-UPS

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Office of Equal Opportunity and Diversity	Sept 15, 2021	Aug 2022	Sept 2023	
2. Machine Shops	June 1, 2022	Nov 2022	Oct 2023	
3. College of Nursing	Feb 23, 2022	April 2023		
4. Department of Food and Nutrition Services	Sept 14, 2022	April 2023		
5. Higher Education Act Section 117 Reporting	Nov 9, 2022	April 2023		
6. College of Dentistry	Feb 22, 2023	May 2023		
7. Department of Neurosurgery	June 14, 2023	June 2023		
8. University of Iowa Health Care Offsite Clinics	Sept 14, 2022	July 2023		
9. QGenda System	Nov 9, 2022	July 2023		
10. Respiratory Care	Feb 22, 2023	July 2023		
11. UIHC Child Care Center	Sept 27, 2023	July 2023		
12. Department of Cardiothoracic Surgery	Sept 14, 2022	Aug 2023		
13. RevitalizeU Med Spa & Salon	June 14, 2023	Aug 2023		
14. Nursing Recruitment Processes	April 19, 2023	Sept 2023		
15. Psychological & Brain Sciences	June 14, 2023	Sept 2023		
16. Driving Safety Research Institute	April 19, 2023	Oct 2023		
17. Institute for Vision Research	April 19, 2023	Oct 2023		
18. Active Directory	Sept 27, 2023	Oct 2023		
19. Center for Disabilities and Development	Sept 27, 2023	Dec 2023		
20. Recreational Services	Feb 22, 2023	Jan 2024		
21. College of Law	Sept 27, 2023	Jan 2024		
22. Center for Inclusive Academic Excellence	Sept 27, 2023	June 2024		
23. Nursing Administrative Processes	Sept 27, 2023	June 2024		

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
24. Department of Food Science and Human Nutrition	June 1, 2022	Feb 2023		
25. Salesforce	June 14, 2023	July 2023		
26. Clery Act	Feb 22, 2023	Aug 2023		
27. Chemical Safety	Nov 9, 2022	Oct 2023		
28. Recruiting and Hiring	Nov 9, 2022	Oct 2023		
29. Research Data	April 19, 2023	Dec 2023		
30. Workday Change Control	Sept 27, 2023	Dec 2023		
31. Youth Programs	Sept 27, 2023			
32. Veterinary Diagnostic Laboratory	June 14, 2023	January 2024		
33. Building Access	April 19, 2023	Feb 2024		
34. Iowa State University Bookstore	Sept 27, 2023	March 2024		
35. Department of Animal Science Farms Administration	Sept 27, 2023	Dec 2024		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
36. UNI Athletics Administration	Sept 14, 2022	May 2023		
37. Clery Act	June 1, 2022	June 2023		
38. University Benefits and Leaves Administration	Feb 22, 2023	Dec 2023		
39. University Relations	April 19, 2023	March 2024		
40. Youth Programs Summer Camps	Sept 27, 2023	April 2024		

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.

