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		
• Human Subjects Office, Institutional Review Board, and Other Review Committees	🔴	Open
• Pharmacy Prior Authorizations	🟡	Open
• Rape Victim Advocacy Program	🟡	Open
• Sleep Disorders Clinic	🟢	Open
• UIHC Facility Preventative Maintenance	🟡	Open
IOWA STATE UNIVERSITY		
UNIVERSITY OF NORTHERN IOWA		

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

|	
• Cherwell System	Closed
• ITS Data Center Operations	Closed
• Protected Health Information on Mobile Devices	Closed
• Stanley Museum of Art	Closed
• UI Health Care Finance Inter-Organizational Transfers	Closed
• UIHC Processed Stores	Closed

IOWA STATE UNIVERSITY

• Emergency Preparedness	Closed

UNIVERSITY OF NORTHERN IOWA

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.

🔴 **University of Iowa**
Human Subjects Office, Institutional Review Board, and Other Review Committees
Issued November 13, 2019   Status: Open

The Human Subjects Office, Institutional Review Board, and Other Review Committees audit was completed to evaluate whether opportunities exist to expedite the research approval process while maintaining compliance with applicable regulations. University of Iowa and UI Health Care research applications requiring full board review take a median of 77 days, while the national median is 45 days. Reducing the research approval time would not only allow for efficiency improvements, it would also allow UI Health Care to better compete for clinical trials and industrial research. Significant audit recommendations noted during the audit include developing work groups to manage projects that require buy-in from multiple groups, reducing the number of systems required to submit application information to, and prioritizing the review of high dollar/impact/risk research proposals. Management expects to complete its action plans by December 2020.

University of Iowa
Pharmacy Prior Authorizations
Issued November 13, 2019   Status: Open

The Pharmacy Prior Authorizations (PA) audit was completed to provide reasonable assurance that the PA process has appropriate internal controls and is operating as intended. The University of Iowa Hospitals and Clinics (UIHC) is currently working toward centralizing the PA process to reduce clinic administrative burden and improve process efficiency. Pharmacy will serve as the PA process owner. Recommendations include clarifying roles and responsibilities of clinic and pharmacy staff as PAs are centralized; developing standardized operating procedures, including standardizing how PAs are documented in Epic; and developing a detailed implementation plan for the PA centralization project. Additional recommendations include integrating CoverMyMeds (an electronic PA portal) with Epic, collecting pharmacy benefits at patient registration/check-in, and developing metrics related to PA volumes, trends, and approval/denial rates. Management expects to complete its action plans by January 2021.

University of Iowa
Rape Victim Advocacy Program
Issued November 13, 2019   Status: Open

The Rape Victim Advocacy Program (RVAP) started in 1973, as one of the services offered by the University of Iowa's Women's Resource and Action Center. RVAP is the oldest stand-alone comprehensive sexual assault program in Iowa and is now independently managed within the Division of Student Life. RVAP provides services through four locations to anyone directly or indirectly impacted by sexual violence in eight eastern Iowa counties. The primary audit recommendations include confirming required protocol and updating procedures to comply with Department of Education guidance; using the university Compliance & Qualifications system to track and monitor completion of required training and certifications; implementing procedures to ensure necessary background checks, volunteer forms, and disclosures are completed; and updating processes for managing physical access and technology devices. Additional audit recommendations include updating cash handling roles and procedures; developing a departmental emergency action plan; terminating the university-hosted webpage for the Iowa Sexual Abuse Hotline; obtaining an updated Memorandum of Understanding with the Iowa City Community School District; approving planned travel in workflow timely; and regularly reviewing the list of approved drivers in the university Driver's License Review System. Management expects to complete all actions plans by April 2020.

University of Iowa
Sleep Disorders Clinic
Issued November 13, 2019   Status: Open

The Sleep Disorders Clinic audit was completed to evaluate whether there are opportunities to increase efficiency of operations and decrease patient wait time. The Sleep Disorders Clinic sees referrals for adult and pediatric patients for sleep-related conditions. Demand for sleep studies remains strong with over 2,000 sleep studies being performed in fiscal year 2019, generating nearly $7.0 million in net income. Primary audit recommendations include evaluating the need for additional resources in order to more fully utilize available beds, creating a pre-authorization worklist consistent with available resources, and purchasing additional cameras to maintain compliance with accreditation standards. Management expects to complete its action plans by June 2020.

University of Iowa
UIHC Facility Preventative Maintenance
Issued November 13, 2019   Status: Open

The UIHC Facility Preventative Maintenance audit was completed to examine Engineering Services processes and related internal controls for tracking equipment that requires preventative maintenance. Audit recommendations include improving the accuracy of the maintenance management system data, obtaining the appropriate equipment warranty documents and loading them into the system, setting an appropriate budget expense for miscellaneous expenses, and improving user access controls. Management expects to complete its action plans by December 2020.

STATUS OF AUDIT FOLLOW-UPS

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Durable Medical Equipment	Sept 21,2017	Oct 2018	Dec 2019	🟥
2. Hospital Late Charges	Dec 15, 2017	Jan 2019		🟥
3. Post-Acute Care	Nov 8, 2018	April 2019	March 2020	🟥
4. UI Health Care Research Laboratory Information Technology Security	Feb 27, 2019	April 2019		🟥
5. UIHC Violence Protocols	March 28, 2018	May 2019		🟨
6. Holden Comprehensive Cancer Center and Infusion Suite	Feb 27, 2019	July 2019		🟨
7. Payment Card Industry Compliance	June 4, 2018	Aug 2019		🟩
8. Prepaid Services	Aug 15, 2018	Aug 2019		🟩
9. Department of Earth and Environmental Sciences	Nov 8, 2018	Aug 2019		🟩
10. Clinical Staff Office	Feb 27, 2019	Aug 2019		🟩
11. Emergency Preparedness	Oct 31, 2017	Nov 2019	Jan 2020	🟦
12. Family Medical Leave Act	Sept 18, 2019	Nov 2019		🟦
13. Iowa Consortium for Substance Abuse	June 5, 2019	Jan 2020		🟦
14. Building Access Security	Aug 15, 2018	Feb 2020		🟦
15. Department of Internal Medicine	Sept 18, 2019	Feb 2020		🟦
16. UIHC Diversion and Impairment Investigations	Sept 18, 2019	Feb 2020		🟦
17. Facilities Management Bidding Processes	Sept 18, 2019	March 2020		🟦
18. Department of Radiology	June 5, 2019	April 2020		🟦
19. Department of Public Safety Information Technology	June 5, 2019	Aug 2020		🟦

20. Iowa Electronic Markets	Sept 18, 2019	April 2020		▬
21. Paciolan Ticket System	June 5, 2019	Aug 2020		▬
22. Computer Management	Feb 27, 2019	Sept 2020		▬

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
23. Department of Psychology	Feb 27, 2019	May 2019		▬
24. Department of Natural Resource Ecology and Management	Feb 27, 2019	Aug 2019		▬
25. Employee International Travel	June 5, 2019	Jan 2020		▬
26. Center for Survey Statistics and Methodology	Sept 18, 2019	Jan 2020		▬
27. Extension and Outreach Operations	Sept 18, 2019	Feb 2020		▬

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
28. University Relations	Sept 18, 2019	May 2020		▬

Follow-Up Legend

▬	• Planned corrective action and/or follow-up report not completed within six months of originally scheduled date.
▬	• Planned corrective action and/or follow-up report not completed within three months of originally scheduled date.
▬	• Follow-up report is due and is within three months of originally scheduled completion date.
▬	• Follow-up report not yet due.