







**Contact: Debra Johnston**

**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.

<b>ORIGINAL REPORTS</b>	<b>CEA*</b>	<b>Status</b>
UNIVERSITY OF IOWA		
• Higher Education Act Section 117 Reporting		Open
• Intercollegiate Athletics – Home Game Ticket Revenue FY 2022		Closed
• QGenda System		Open
• University of Iowa CareLink		Open
IOWA STATE UNIVERSITY		
• Chemical Safety		Open
• Recruiting and Hiring		Open

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




**FOLLOW-UP REPORTS**

UNIVERSITY OF IOWA

- Carver College of Medicine Core Research Facilities Closed
- DeGowin Blood Center Closed
- Department of Pathology Closed
- Financial Management of Cancer Clinical Trials Closed
- IATL Building IT Support Closed
- Office of the President Closed

IOWA STATE UNIVERSITY

- Finance Service Delivery Closed
- Lloyd Veterinary Medical Center Closed

<p><b>HIGH</b></p> 	<ul style="list-style-type: none"> <li>• Could seriously affect several areas within the university. Exposes the university to unacceptable risks or liability if not corrected OR</li> <li>• Involves difficult issues requiring the attention of executive management OR</li> <li>• Involves compliance with Federal, State, or other laws and could result in serious consequences if not implemented OR</li> <li>• Unacceptable weakness in the internal and/or accounting controls OR</li> <li>• Substantial savings (perhaps millions) can potentially be realized by correcting.</li> </ul>
<p><b>MODERATE</b></p> 	<ul style="list-style-type: none"> <li>• Could seriously affect a department or area within the university OR</li> <li>• Involves a difficult issue requiring the attention of upper management OR</li> <li>• Involves compliance with Federal, State, or other law and could result in minor consequences if not implemented OR</li> <li>• Weakness in the internal and/or accounting controls OR</li> <li>• Savings (perhaps thousands) can potentially be realized by correcting.</li> </ul>
<p><b>LOW</b></p> 	<ul style="list-style-type: none"> <li>• Can affect a department or may be common to several areas OR</li> <li>• Could result in improved internal and accounting control OR</li> <li>• Can be corrected relatively easily OR</li> <li>• Could result in improved efficiency or effectiveness of operations OR</li> <li>• No reportable observations or corrective action taken prior to report issuance.</li> </ul>

*The internal auditors have utilized the colors for the CEA in evaluating each overall audit report.*



**University of Iowa  
Higher Education Act Section 117 Reporting**  
*Issued November 9, 2022*

Status: Open

Section 117 of the Higher Education Act requires universities to report on gifts from, and contracts with, a foreign source that are valued at \$250,00 or more, alone or combined, in a calendar year. This audit was performed to evaluate the controls in place in the data reporting process and to determine if any improvements can be made. Audit recommendations include implementing a reporting process based on when contracts are signed and documenting procedures from the point of data collection through reporting to the Department of Education. Management expects to complete its action plans by March 2023.



**University of Iowa  
Intercollegiate Athletics – Home Game Ticket Revenue FY 2022**  
*Issued November 9, 2022*

Status: Closed

This audit is performed annually to provide an independent verification and reconciliation of regular season 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 this audit. This audit is closed.



**University of Iowa  
QGenda System**

*Issued November 9, 2022*

Status: Open

The QGenda system is a UI Health Care scheduling system that allows departments to schedule faculty, advanced practice providers, residents, and fellows for clinical, research, and academic time. The audit was performed to evaluate if proper information technology controls are in place. Primary audit recommendations include developing enterprise reporting, improving the user access process for identifying active user accounts for terminated employees, and providing additional user training. Management expects to complete its action plans by June 2023.



**University of Iowa  
University of Iowa CareLink**

*Issued November 9, 2022*

Status: Open

University of Iowa CareLink is a secure and online resource for external health care sites or providers whose patients receive treatment from UI Health Care. The 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 monitoring access for inactive user accounts and ensuring patient case information is appropriately documented in discharge referral requests. Management expects to complete its action plans by March 2023.



**Iowa State University  
Chemical Safety**

*Issued November 9, 2022*

Status: Open

The Iowa State University Chemical Safety audit was conducted to evaluate key administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Environmental Health & Safety administers the Chemical Hygiene Plan, performs lab audits, maintains the Laboratory Safety Manual, provides training for safe laboratory practices, disposes of hazardous chemicals, and maintains compliance with laboratory safety regulations. Audit recommendations include clarifying the escalation process for unresolved lab defects, considering the establishment of a Chemical Safety Committee, ensuring electronic keycard access is terminated in a timely manner, and including supervisors on automated reminder emails for expired required training. Management expects to complete its action plans by September 2023.



**Iowa State University  
Recruiting and Hiring**












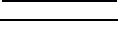




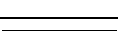


*November 9, 2022*

Status: Open





Recruiting and hiring at Iowa State University is administered by University Human Resources using the Workday system. The Recruiting and Hiring audit was completed to evaluate the adequacy of administrative and operational processes and to provide reasonable assurance that internal controls are in place and operating as intended. Primary audit recommendations include ensuring that starting salaries in offer letters consistently match actual starting salaries, troubleshooting system integration errors related to background checks, removing the automatic disposition option for non-selected candidates, and ensuring the level of access and permissions granted to supervisors after hire is appropriate. Management expects to complete its action plans by September 2023.

**STATUS OF AUDIT FOLLOW-UPS**

**University of Iowa**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
1. State Hygienic Laboratory Tests of Public Health Significance	Nov 3, 2021	July 2022		
2. UI Health Care Dialysis	Feb 23, 2022	July 2022		
3. Office of Equal Opportunity and Diversity	Sept 15, 2021	Aug 2022		
4. Department of Neurology	Sept 14, 2022	Aug 2022		
5. ITS Software Change Management	April 6, 2022	Oct 2022		
6. Occupational Health Billing	April 6, 2022	Oct 2022		
7. Student Accountability	April 6, 2022	Oct 2022		
8. Machine Shops	June 1, 2022	Nov 2022		
9. Clery Act	Feb 23, 2022	Jan 2023		
10. Controlled Substances	Sept 15, 2021	Jan 2023		
11. Facilities Management IT	June 1, 2022	Jan 2023		
12. Outsourced Bookstore	June 1, 2022	Feb 2023		
13. College of Nursing	Feb 23, 2022	April 2023		
14. Clinical Staff Office	April 6, 2022	April 2023		
15. Department of Food and Nutrition Services	Sept 14, 2022	April 2023		
16. Office of the Provost	Sept 14, 2022	May 2023		
17. University of Iowa Health Care Offsite Clinics	Sept 14, 2022	July 2023		
18. Department of Cardiothoracic Surgery	Sept 14, 2022	Aug 2023		
19. Remote Work Data Security and Technology Equipment	Sept 14, 2022	Oct 2023		





**Iowa State University**

<b>Title</b>	<b>Report Date</b>	<b>Original Follow-Up Date</b>	<b>Revised Follow-Up Date</b>	<b>Action Status</b>
20. Workday Security Roles	Sept 15, 2021	Jan 2022		
21. StarRez	June 1, 2022	Aug 2022		
22. University Benefits	Feb 23, 2022	Feb 2023		
23. Department of Food Science and Human Nutrition	June 1, 2022	Feb 2023		

**University of Northern Iowa**

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
24. Office of the Provost and Executive Vice President for Academic Affairs	Feb 23, 2022	Jan 2023		
25. Constituent Relationship Management System	June 1, 2022	April 2023		
26. UNI Athletics Administration	Sept 14, 2022	May 2023		
27. Clery Act	June 1, 2022	June 2023		

**Follow-Up Legend**

	<ul style="list-style-type: none"> <li>Planned corrective action and/or follow-up report not completed within six months of originally scheduled date.</li> </ul>
	<ul style="list-style-type: none"> <li>Planned corrective action and/or follow-up report not completed within three months of originally scheduled date.</li> </ul>
	<ul style="list-style-type: none"> <li>Follow-up report is due and is within three months of originally scheduled completion date.</li> </ul>
	<ul style="list-style-type: none"> <li>Follow-up report not yet due.</li> </ul>