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.

ORIGINAL REPORTS	CEA*	Status
UNIVERSITY OF IOWA		
• Athletics Information Technology	🟡	Open
• Department of Pediatrics	🟡	Open
• Epic MyChart	🟡	Open
• Intercollegiate Athletics – Home Game Ticket Revenue FY 2023	🟢	Closed
• Sport Clubs	🟡	Open
• Vendor Management	🟢	Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Higher Education Act Section 117 Reporting — Closed
- UIHC Respiratory Care — Closed
- University of Iowa Health Care Offsite Clinics — Closed

IOWA STATE UNIVERSITY

- Department of Food Science and Human Nutrition — Closed

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
Athletics Information Technology
Issued November 15, 2023 Status: Open

The Athletics Information Technology (AIT) audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Primary audit recommendations include updating and regularly reviewing the AIT Purchasing and Inventory Policy, consolidating and properly maintaining technology inventory, using the appropriate technology general ledger institutional accounts to enable routing to AIT for review and approval of technology purchases, submitting technology for security reviews, and verifying completion of HIPAA training prior to providing access to any system with personal health information. Recommendations were also made regarding documenting AIT work requests in the Freshservice system, reviewing ITS client device management reports, and documenting disaster recovery procedures. Management expects to complete its action plans by December 2023.

University of Iowa
Department of Pediatrics
Issued November 15, 2023 Status: Open

The Department of Pediatrics provides comprehensive clinical care to pediatric patients across the University of Iowa Health Care enterprise. Primary audit recommendations include consolidating and standardizing clinic scheduling guidelines, reviewing opportunities to implement a department-wide scheduling application, streamlining patient record documentation pickup processes, and ensuring staff have necessary badge access to perform job duties. Management expects to complete its action plans by September 2024.

University of Iowa
Epic MyChart
Issued November 15, 2023 Status: Open

Epic MyChart is a secure online portal for University of Iowa Hospitals and Clinics' patients to access their personal health information. MyChart also facilitates communication between patients and healthcare providers through secure messaging, appointment scheduling, and educational resources. The MyChart audit was conducted to assess the effectiveness of existing controls and identify areas for improvement. Recommendations include determining if two-factor authentication should be required, performing vulnerability scans of MyChart servers, updating the disaster recovery plan, and requesting the Information Security & Policy Office to conduct a security review of MyChart. Management expects to finalize the implementation of these recommendations by November 2023.

University of Iowa
Intercollegiate Athletics – Home Game Ticket Revenue FY 2023
Issued November 15, 2023 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 and 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
Sport Clubs
Issued November 15, 2023 Status: Open

Sport Clubs at The University of Iowa are a subset of Student Organizations on campus. Sport Clubs are administered by Recreational Services within the Division of Student Life. Audit recommendations include ensuring clubs are routinely checked for compliance with safety policy, ensuring members have appropriate safety training for their respective sport, ensuring club membership is made up of the appropriate percentage of student members, and clarifying policy regarding background checks when onboarding club coaches. Management expects to complete its action plans by June 2024.

University of Iowa
Vendor Management
Issued November 15, 2023 Status: Open

The Department of Procurement Services coordinates and manages the bidding, negotiation, purchasing, and supply activities of University of Iowa Health Care vendors. Primary Vendor Management audit recommendations include verifying a vendor representative's reason for their visit and establishing a process for documenting vendor representative acts of non-compliance. Management expects to complete its action plans by February 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. College of Dentistry	Feb 22, 2023	May 2023		
6. Department of Neurosurgery	June 14, 2023	June 2023		
7. QGenda System	Nov 9, 2022	July 2023		
8. UIHC Child Care Center	Sept 27, 2023	July 2023		
9. Department of Cardiothoracic Surgery	Sept 14, 2022	Aug 2023		
10. RevitalizeU Med Spa & Salon	June 14, 2023	Aug 2023		
11. Active Directory	Sept 27, 2023	Oct 2023		
12. Nursing Recruitment Processes	April 19, 2023	Oct 2023		
13. Psychological & Brain Sciences	June 14, 2023	Oct 2023		
14. Driving Safety Research Institute	April 19, 2023	Nov 2023		
15. Institute for Vision Research	April 19, 2023	Nov 2023		
16. Center for Disabilities and Development	Sept 27, 2023	Dec 2023		
17. Recreational Services	Feb 22, 2023	Jan 2024		
18. College of Law	Sept 27, 2023	Jan 2024		
19. Center for Inclusive Academic Excellence	Sept 27, 2023	June 2024		
20. Nursing Administrative Processes	Sept 27, 2023	June 2024		

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
21. Salesforce	June 14, 2023	July 2023		
22. Clery Act	Feb 22, 2023	Aug 2023		
23. Chemical Safety	Nov 9, 2022	Oct 2023		
24. Recruiting and Hiring	Nov 9, 2022	Oct 2023		
25. Research Data	April 19, 2023	Dec 2023		
26. Workday Change Control	Sept 27, 2023	Dec 2023		
27. Youth Programs	Sept 27, 2023	Dec 2023		
28. Veterinary Diagnostic Laboratory	June 14, 2023	Jan 2024		
29. Building Access	April 19, 2023	Feb 2024		
30. ISU Bookstore	Sept 27, 2023	March 2024		
31. Department of Animal Sciences Farm Administration	Sept 27, 2023	Dec 2024		

University of Northern Iowa

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

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.