









**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
<b>UNIVERSITY OF IOWA</b>		
• AiM		Open
• Carver College of Medicine Financial Aid Office		Open
• Department of Radiation Oncology		Open
• Intercollegiate Athletics – Home Game Ticket Revenue		Closed
• Radiology Engineering Information Technology		Open
<b>IOWA STATE UNIVERSITY</b>		
• College of Design		Open
• Student Organizations		Open
<b>UNIVERSITY OF NORTHERN IOWA</b>		
• University Ticketing Operations		Open

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

**FOLLOW-UP REPORTS**

UNIVERSITY OF IOWA




- Center for Inclusive Academic Excellence Closed
- Digestive Health Center Closed
- Graduate Medical Education Closed
- IIHR - Hydroscience and Engineering Closed
- University of Iowa Physician Compensation Plan Closed

IOWA STATE UNIVERSITY

- Athletics Ticket Operations Closed
- Building Access Closed

UNIVERSITY OF NORTHERN IOWA

- Clery Act Closed
- Youth Programs 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  
AiM**

*Issued November 6, 2024*

Status: Open

AiM is a software application utilized by Facilities Management to track maintenance requests, record staff time, and document work completed across campus. The AiM audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Audit recommendations include the creation and implementation of a business continuity plan and implementing systematic controls for staff time approval prior to data being payroll processing. Management expects to complete its action plans by March 2025.



**University of Iowa  
Carver College of Medicine Financial Aid**

*Issued November 6, 2024*

Status: Open

The Carver College of Medicine Financial Aid Office oversees scholarships, grants, and loans for medical students. Audit recommendations include creating formal documented procedures for critical processes and reconciling financial accounts monthly according to policy. Management expects to complete its action plans by August 2025.

**University of Iowa  
Department of Radiation Oncology***Issued November 6, 2024*

Status: Open

The Department of Radiation Oncology provides radiation therapies to cancer patients and conducts clinical and biological research focused on cancer treatment and imaging techniques. Audit recommendations include reviewing invoices to ensure correct rates are applied prior to billing, reviewing options to automate the manual invoicing processes, and implementing an annual fee setting process for the service center. Management expects to complete its action plans by December 2024.

**University of Iowa  
Intercollegiate Athletics – Home Game Ticket Revenue FY 2024***Issued November 6, 2024*

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, completion of guaranteed payments according to Big Ten revenue sharing regulation or contractual terms to visiting institutions, and to reconcile complimentary ticket listings. No material audit findings or weaknesses were noted during this audit. This audit is closed.

**University of Iowa  
Radiology Engineering Information Technology***Issued November 6, 2024*

Status: Open

Radiology Engineering Information Technology is responsible for maintaining, troubleshooting, and optimizing medical imaging equipment and related technologies across the hospital and offsite clinics. The audit was conducted to assess whether adequate controls are in place and to identify potential areas for improvement across the department. Primary audit recommendations include requesting security reviews for vendor applications, ensuring vulnerability scans are performed on all departmental systems, reviewing scan results, mitigating identified vulnerabilities, and formalizing on-call procedures to consistently document activities and clarify the transition process from on-call to regular work hours. Management anticipates completing its action plans by December 2024.

**Iowa State University  
College of Design***Issued November 6, 2024*

Status: Open

The College of Design offers degrees in architecture, art and visual culture, community and regional planning, as well as graphic, interior, and industrial design. Primary audit recommendations include documenting and enforcing budget expectations, implementing a rate review process for fee for service units and course fees, and establishing parameters for space assessment expectations at the college level. Management expects to complete its action plans by June 2025.



**Iowa State University  
Student Organizations**

*Issued November 6, 2024*

Status: Open

The Division of Student Affairs recognizes over 775 student organizations which follow the Student Organizations Recognition policy administered by Student Engagement and the Campus Organizations Accounting office. The Student Organization audit was conducted to evaluate administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Recommendations include automating all compliance verification within the student organization database, formalizing procedures that specify timelines for student organizations before being moved to suspension status, reviewing policy language for completeness of membership rosters, creating a process for timely verification of officer grade point averages, and formalizing procedures for overspent accounts. Management expects to complete action plans by September 2025.



**University of Northern Iowa  
University Ticketing Operations**

*Issued November 6, 2024*

Status: Open

The University of Northern Iowa (UNI) sells tickets for athletic and performing art events. The operation of the ticket office and managing ticket sales shifted from a centralized department to the responsibility of the individual departments. Audit review and testing included oversight, contract review, financial management, and selected operational processes. Audit recommendations focused on oversight reporting structure, financial management, and documenting critical processes. Management expects to complete its action plans by July 2025.

**STATUS OF AUDIT FOLLOW-UPS**



**University of Iowa**

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Nursing Administrative Processes	Sept 27, 2023	June 2024	Oct 2024	
2. Sport Clubs	Nov 15, 2023	June 2024		
3. Patient Financial Services Denial Management	June 12, 2024	Aug 2024		
4. Care Coordination Division/Social Services	Sept 18, 2024	Sept 2024		
5. Department of Ophthalmology and Visual Sciences	Feb 28, 2024	Sept 2024		
6. Department of Pediatrics	Nov 15, 2023	Sept 2024		
7. Office of the Registrar	Feb 28, 2024	Dec 2024		
8. Student Disability Services	June 12, 2024	Jan 2025		
9. Communication Sciences and Disorders	Sept 18, 2024	June 2025		
10. Home Hemophilia Program	Sept 18, 2024	June 2025		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
11. Department of Animal Sciences Farm Administration	Sept 27, 2023	Dec 2024		
12. Department of Apparel, Events, and Hospitality Management	Sept 18, 2024	Dec 2024		
13. Department of Chemistry	April 24, 2024	Dec 2024		
14. Vulnerability Scanning	June 12, 2024	Jan 2025		
15. IT Inventory	Sept 18, 2024	June 2025		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
16. UNI Athletics Administration	Sept 14, 2022	May 2023	June 2025	
17. Office of Compliance and Equity Management	April 24, 2024	Jan 2025		

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>