

Contact: Andrea Anania

### STATE AUDIT REPORTS

**Action Requested:** Receive the following Auditor of State Reports of Recommendation:

#### FY 2009

- ◆ University of Iowa <http://auditor.iowa.gov/reports/1061-8010-BR00.pdf>
- ◆ Iowa State University <http://auditor.iowa.gov/reports/1061-8020-BR00.pdf>
- ◆ University of Northern Iowa <http://auditor.iowa.gov/reports/1061-8030-BR00.pdf>
- ◆ Iowa School for the Deaf <http://auditor.iowa.gov/reports/1061-8050-BR00.pdf>
- ◆ Iowa Braille and Sight Saving School <http://auditor.iowa.gov/reports/1061-8040-BR00.pdf>
- ◆ Board Office <http://auditor.iowa.gov/reports/1060-6150-BR00.pdf>

#### Other Reports

- ◆ University of Iowa – Review of Selected General and Application Controls over the University’s ePro System (June 15, 2009 – July 31, 2009) <http://auditor.iowa.gov/reports/1061-8010-BT01.pdf>
- ◆ University of Northern Iowa – Review of Selected General and Application controls over the University’s Accounts Payable/Purchasing System (June 10, 2009 – August 20, 2009) <http://auditor.iowa.gov/reports/1061-8030-BT01.pdf>

**Executive Summary:** The Code of Iowa requires the State Auditor to conduct audits on all state entities, including the Regents institutions and the Board Office. The State Auditor also conducts periodic reviews of selected general and application controls.

The reports contained comments as listed below. Corrective actions are being taken on all findings. Reports for the Iowa School for the Deaf and the Board Office contained no comments.

#### FY 2009

##### Findings Reported in the University’s Report on Internal Control:

- UNI
- ◆ Financial Reporting
  - ◆ Wages and Salary Overpayments

##### Other Findings Related to Internal Control:

- ISU
- ◆ Bank Account Monitoring

- UNI
- ◆ Segregation of Duties
  - ◆ Employee Charges
  - ◆ Department Cash
  - ◆ Value-Added Tax
  - ◆ Camp Adventure

- IBSSS
- ◆ Segregation of Duties
  - ◆ AmeriCorps Reimbursement

##### Findings Related to Statutory Requirements and Other Matters:

- ISU
- ◆ Davis-Bacon Certified Payrolls
  - ◆ Business Mileage Documentation

- UNI
- ◆ Competitive Bidding

**Other Reports**

General Controls

- SUI
  - ◆ Password Controls
  - ◆ Workflow Segregation of Duties
  
- UNI
  - ◆ Risk Assessments
  - ◆ Password Controls
  - ◆ Confidentiality Agreements
  - ◆ Computer Room Access
  - ◆ Program Test Standards
  - ◆ Vulnerability Test Scans and Penetration Testing
  - ◆ Review of Accounts Payable Responsibilities
  - ◆ Business Continuity / Disaster Recovery Plans