








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 <ul style="list-style-type: none"> • Department of Ophthalmology and Visual Sciences • IIHR - Hydrosience and Engineering • Iowa Health Data Resource Enclave • Office of the Registrar • Treasury Services 	    	Open Open Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • College of Engineering • Iowa State Center - VenuWorks 	 	Open Open

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




FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- College of Dentistry Closed
- College of Nursing Closed
- Department of Food and Nutrition Services Closed
- Department of Neurosurgery Closed
- Institute for Vision Research Closed
- Machine Shops Closed
- Nursing Recruitment Processes Closed
- Psychological & Brain Sciences Closed
- Qgenda Closed
- Revitalize U Med Spa and Salon Closed
- UIHC Child Care Center Closed

IOWA STATE UNIVERSITY

- Chemical Safety Closed
- Salesforce Closed

<p>HIGH</p> 	<ul style="list-style-type: none"> • 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.
<p>MODERATE</p> 	<ul style="list-style-type: none"> • 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.
<p>LOW</p> 	<ul style="list-style-type: none"> • 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
Department of Ophthalmology and Visual Sciences**

Issued February 28, 2024

Status: Open

The Department of Ophthalmology and Visual Sciences provides general and specialty eye care to pediatric and adult patients across the University of Iowa Health Care enterprise. Audit recommendations include resolving a grant deficit, creating procedural documentation, establishing an information technology request tracking system, and ensuring all overdue employee compliances are completed. Management expects to complete its action plans by September 2024.



**University of Iowa
IIHR-Hydroscience and Engineering**

Issued February 28, 2024

Status: Open

IIHR-Hydroscience and Engineering (IIHR), previously known as the Iowa Institute of Hydraulic Research, is a department within the College of Engineering, and received \$16 million in grant and contract funding in fiscal year 2023. IIHR has space in 10 different facilities, with the primary location being the C. Maxwell Stanley Hydraulics Laboratory. Primary audit recommendations include extending AMAG door security at IIHR facilities, considering installation of video cameras in high-risk areas, performing more frequent physical access reviews, replacing the internally developed Prism application with institutional systems, ensuring appropriate individuals are listed in the Risk Management system and approved to drive, and regularly reviewing ITS client management reports and vulnerability scan reports. Recommendations were also made in the areas of cash handling and disaster recovery planning. Management expects to complete its action plans by July 2024.



University of Iowa
Iowa Health Data Resource Enclave
Issued February 28, 2024

Status: Open

The Iowa Health Data Resource Enclave (IHDR) is a secure data storage platform that enables the utilization of existing advanced computational resources at the University of Iowa while ensuring compliance with UI Health Care business rules for protected health information. The IHDR audit was conducted to assess the effectiveness of existing controls and identify areas for improvement. Recommendations include requiring IHDR users to formally accept the end user agreement, regular review of ongoing user access, and requesting the Information Security & Policy Office conduct a security review. Management expects to finalize the implementation of these recommendations by March 2024.



University of Iowa
Office of the Registrar
Issued February 28, 2024

Status: Open

The Registrar manages and maintains over 125 tuition and fee tables, schedules courses and classrooms, assists faculty and staff in managing and submitting final grades, schedules final exams, confers degrees, coordinates commencement ceremonies, and processes applications for resident classification and tuition and fee appeals. Primary audit recommendations include automating the tuition and fee tables maintenance, performing regular user access reviews, and retaining supporting documentation for both tuition and fee appeals and applications for resident classification. Recommendations were also made regarding submission of security reviews for software programs and performing regular classroom key inventories. Management expects to complete its action plans by December 2024.



University of Iowa
Treasury Services
Issued February 28, 2024

Status: Open

Treasury Services is a department within Treasury Operations at The University of Iowa. Treasury Services is responsible for cash management tasks including oversight of operating funds, large university payments via wire transfer, and ensuring incoming transactions are directed to the appropriate account for review. The Treasury Services audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Audit recommendations include defining the appropriate source and approval path for wire transfer requests and documenting the daily process for calculating the university's cash position. Management expects to complete its action plans by March 2024.



Iowa State University
College of Engineering
Issued February 28, 2024

Status: Open

The College of Engineering audit was conducted to evaluate the effectiveness of administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. The College of Engineering consists of eight departments and administers 10 research centers. During fiscal year 2023 the College of Engineering awarded \$9 million worth of scholarships, received \$41.2 million in grant revenues, and spent \$41.3 million in grant expenses across 899 active awards. During this same period, the college received \$124.1 million in total non-grant revenue and spent \$134.8 million on non-grant expenses. Recommendations include addressing security concerns identified in a vulnerability scan of college servers, requiring IT equipment to be purchased or approved by departmental IT staff, combine course fee accounts that relate to the same course, and consider implementing electronic systems to support billing at the Microelectronics Research Center. Management expects to complete its action plans by March 2024.



Iowa State University
Iowa State Center – Venuworks
Issued February 28, 2024

Status: Open

The Iowa State Center – Venuworks audit was conducted to evaluate key administrative processes and provide reasonable assurance that internal controls are in place and operating as intended for VenuWorks processes at Stephens Auditorium. The Iowa State Center is a complex of four cultural and athletic venues where events are held for Iowa State University (ISU) and the Ames community. VenuWorks is a third-party management and consulting firm that specifically manages event planning, ticket and concession sales, event staff, and tracks the operating results of Stephens Auditorium in separate financial statements. Recommendations include reviewing the online representation of the Iowa State Center to ensure the buildings that comprise it are consistently represented and enhancing monitoring controls over areas where cash is counted at Stephens Auditorium. Management expects to complete its action plans by December 2023.

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. Department of Cardiothoracic Surgery	Sept 14, 2022	Aug 2023		
3. Active Directory	Sept 27, 2023	Oct 2023		
4. Driving Safety Research Institute	April 19, 2023	Nov 2023		
5. Epic MyChart	Nov 15, 2023	Nov 2023		
6. Athletics Information Technology	Nov 15, 2023	Dec 2023		
7. Center for Disabilities and Development	Sept 27, 2023	Dec 2023		
8. Recreational Services	Feb 22, 2023	Jan 2024		
9. College of Law	Sept 27, 2023	Jan 2024		
10. Vendor Management	Nov 15, 2023	Feb 2024		
11. Center for Inclusive Academic Excellence	Sept 27, 2023	June 2024		
12. Nursing Administrative Processes	Sept 27, 2023	June 2024		
13. Sport Clubs	Nov 15, 2023	June 2024		
14. Department of Pediatrics	Nov 15, 2023	Sept 2024		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
15. Clery Act	Feb 22, 2023	Aug 2023		
16. Recruiting and Hiring	Nov 9, 2022	Oct 2023		
17. Research Data	April 19, 2023	Dec 2023		
18. Workday Change Control	Sept 27, 2023	Dec 2023		
19. Youth Programs	Sept 27, 2023	Dec 2023		
20. Veterinary Diagnostic Laboratory	June 14, 2023	Jan 2024		
21. Building Access	April 19, 2023	Feb 2024		
22. ISU Bookstore	Sept 27, 2023	March 2024		
23. 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
24. UNI Athletics Administration	Sept 14, 2022	May 2023		
25. Clery Act	June 1, 2022	June 2023		
26. University Benefits and Leaves Administration	Feb 22, 2023	Dec 2023		
27. University Relations	April 19, 2023	March 2024		
28. Youth Programs	Sept 27, 2023	April 2024		

Follow-Up Legend

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