






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"> • University Billing Office • University of Iowa Diagnostic Laboratories Revenue Cycle • Youth Programs 	  	Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Transportation Services 		Open
UNIVERSITY OF NORTHERN IOWA <ul style="list-style-type: none"> • National Program for Playground Safety 		Open

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




FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Department of Earth and Environmental Sciences Closed
- Post-Acute Care Closed
- Prepaid Services Closed

IOWA STATE UNIVERSITY

- Extension and Outreach Operations 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
University Billing Office**

Issued June 4, 2020

Status: Open

The University Billing Office provides centralized billing, revenue collection, scholarship management, third-party invoicing, and refund management. The department employs 26 full-time staff and 25 student employees. The University Billing Office has a main service center where individuals can call in or visit in person. The first billing of the fall 2019 academic term was approximately \$256 million in transactions. Audit recommendations include implementing regular reviews of user access to systems, adding comments to all manually-entered transactions, confirming merchant services training for credit cards, and performing general ledger account reconciliations in a timely manner. Management expects to complete its action plans by April 2020.



**University of Iowa
University of Iowa Diagnostic Laboratories Revenue Cycle**

Issued June 4, 2020

Status: Open

The University of Iowa Diagnostic Laboratories (UIDL) Revenue Cycle audit was completed to examine whether controls are in place for UIDL's revenue cycle and financial management processes. Audit recommendations include refunding hospital departments, patients, and guarantors identified during the review and performing appropriate segregation of duties between cash receiving and payment posting processes. Management expects to complete its action plans by May 2020.



**University of Iowa
Youth Programs**

Issued June 4, 2020

Status: Open

The Youth Programs audit was completed to verify adherence to the university's Minors on Campus policies and confirm adequate oversight of programs is occurring. The University of Iowa's colleges and departments offer youth programs targeted to minors in kindergarten through high school. The programs cover a wide range of topics including athletics, music, gifted education, cultural outreach, and college preparedness. Primary audit recommendations include clarifying the oversight responsibilities of Youth Programs management; maintaining youth program records and properly reporting medical and disciplinary incidents; and having at least one staff member in each program certified in First Aid, CPR, and Bloodborne Pathogens. Management expects to complete its action plans by July 2020.



**Iowa State University
Transportation Services**

Issued June 4, 2020

Status: Open

The Iowa State University Transportation Services audit was completed to evaluate the adequacy of significant administrative and fiscal processes and provide reasonable assurance that internal controls are in place and operating as intended. Audit recommendations include ensuring vehicle rental rates accurately reflect the costs incurred for service, ensuring completion of annual motor vehicle record checks for all individuals driving ISU rental vehicles, and restricting access rights for the fleet management software. Management expects to complete its actions plans by July 2021.



**University of Northern Iowa
National Program for Playground Safety**
















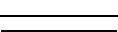
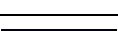
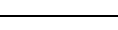
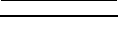




Issued June 4, 2020

Status: Open




The National Program for Playground Safety (NPPS) at the University of Northern Iowa (UNI) was initially funded in 1996 with a grant from the Centers for Disease Control and Injury. Online course fees and merchandise revenue, gifts from the UNI Foundation, and a U.S. Department of Defense contract fund the NPPS. Audit review and testing included revenue, human resource management, purchasing and spending, financial management, and selected operational processes. Audit recommendations focused on financial and human resource management, and selected processes. Management expects to complete its action plans by March 2021.

STATUS OF AUDIT FOLLOW-UPS



University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Emergency Preparedness	Oct 31, 2017	Nov 2019	Jan 2020	
2. Iowa Consortium for Substance Abuse	June 5, 2019	Jan 2020		
3. Building Access Security	Aug 15, 2018	Feb 2020		
4. Department of Internal Medicine	Sept 18, 2019	Feb 2020		
5. UIHC Diversion and Impairment Investigations	Sept 18, 2019	Feb 2020		
6. Facilities Management Bidding Processes	Sept 18, 2019	March 2020		
7. Obstetrics and Gynecology	April 1, 2020	March 2020		
8. Department of Radiology	June 5, 2019	April 2020		
9. Iowa Electronic Markets	Sept 18, 2019	April 2020		
10. College of Dentistry Revenue Cycle	Feb 5, 2020	April 2020		
11. Rape Victim Advocacy Program	Nov 13, 2019	May 2020		
12. Student-Athlete Academic Services	Feb 5, 2020	June 2020		
13. Sleep Disorders Clinic	Nov 13, 2019	July 2020		
14. Department of Public Safety Information Technology	June 5, 2019	Aug 2020		
15. Paciolan Ticket System	June 5, 2019	Aug 2020		
16. Department of Biology	Feb 5, 2020	Aug 2020		
17. Computer Management	Feb 27, 2019	Sept 2020		
18. Emergency Department	Feb 5, 2020	Nov 2020		
19. Human Subjects Office, Institutional Review Board, and Other Review Committees	Nov 13, 2019	Jan 2021		
20. UIHC Facility Preventative Maintenance	Nov 13, 2019	Jan 2021		
21. Pharmacy Prior Authorizations	Nov 13, 2019	Feb 2021		
22. Discharge Process	Feb 5, 2020	Feb 2021		
23. Vulnerability and Patch Management	Feb 5, 2020	Aug 2021		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
24. Center for Survey Statistics and Methodology	Sept 18, 2019	Jan 2020		
25. Disability Accommodations	Feb 5, 2020	July 2020		
26. Controlled Substances in Research Laboratories	Feb 5, 2020	Oct 2020		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
27. University Relations	Sept 18, 2019	May 2020		
28. Active Directory	Feb 5, 2020	Aug 2020		

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.