






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"> • Patient Financial Services Denial Management • Student Disability Services • University of Iowa Physician Compensation Plan 	  	Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Athletics Ticket Operations • Vulnerability Scanning 	 	Open Open

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




FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Center for Disabilities and Development Closed
- Department of Cardiothoracic Surgery Closed
- Iowa Health Data Resource Enclave Closed
- Vendor Management Closed

IOWA STATE UNIVERSITY

- Recruiting and Hiring Closed
- Youth Programs Closed
- Workday Change Control 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
Patient Financial Services Denial Management**

Issued June 12, 2024

Status: Open

Patient Financial Services is responsible for managing and resolving payor claim denials across the University of Iowa Health Care enterprise. The audit recommendation includes reviewing denial work queue user access assignments for appropriateness and removing users with inappropriate access on a regular basis. Management expects to complete its action plan by August 2024.



**University of Iowa
Student Disability Services**

Issued June 12, 2024

Status: Open

Student Disability Services (SDS) is a department within the Division of Student Life at The University of Iowa. SDS reviews applications for academic accommodations submitted by students, determines what accommodations are appropriate, and provides information to faculty and staff on how to facilitate the full inclusion of those students in academic activities. SDS also maintains a small inventory of audio recording and playback equipment that students can borrow upon request. Audit recommendations include ensuring the department is properly resourced to review applications in a timely fashion, ensuring accommodation information is accessible to instructors, and ensuring a more consistent tracking of loaned equipment to students. Management expects to complete its action plans by January 2025.



**University of Iowa
University of Iowa Physicians Compensation Plan**

Issued June 12, 2024

Status: Open

The University of Iowa Physicians Compensation Plan audit was performed to evaluate if the new faculty compensation plan was implemented appropriately, to assess if proper controls are in place, and determine whether opportunities for improvement exist. The audit recommendation includes documenting the calculation of variable compensation and the review processes for departments that currently lack documentation. Management expects to complete its action plan by August 2024.



**Iowa State University
Athletics Ticket Operations**

Issued June 12, 2024

Status: Open

The Athletics Ticket Operations audit was conducted to evaluate administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. During fiscal year 2023, the Athletics Ticket Office generated \$21.6 million in ticket sales. Recommendations include improving complimentary ticket distribution controls, removing separated employees' system and physical access timelier, activating Ticketmaster security controls for credit card purchases, and reviewing customer call queue times regularly. Management expects to complete its action plans by June 2024.



**Iowa State University
Vulnerability Scanning**
















Issued June 12, 2024

Status: Open

The Vulnerability Scanning audit was conducted to evaluate key administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Information Technology Security regularly runs scans of the network and results are reviewed by analysts. Identified security concerns are assigned to local Information Technology Administrators to resolve. Recommendations include implementing a centralized vulnerability management policy, documenting the institution's incident response plan for major security incidents, improve tracking and monitoring of devices that have been granted exceptions to the normal scanning process, track and regularly review false positives from vulnerability scanning results, regularly review vulnerabilities that are only exploitable after gaining access to the ISU network, and re-evaluate vulnerability report distribution processes. Management expects to complete its action plans by January 2025.

STATUS OF AUDIT FOLLOW-UPS

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Active Directory	Sept 27, 2023	Oct 2023		
2. Athletics Information Technology	Nov 15, 2023	Dec 2023		
3. Recreational Services	Feb 22, 2023	Jan 2024		
4. College of Law	Sept 27, 2023	Jan 2024		
5. Center for Inclusive Academic Excellence	Sept 27, 2023	June 2024		
6. Digestive Health Center	Nov 15, 2023	June 2024		
7. Nursing Administrative Processes	Sept 27, 2023	June 2024		
8. Sport Clubs	Nov 15, 2023	June 2024		
9. Carver College of Medicine Departmental Administrator Onboarding Processes	April 24, 2024	July 2024		
10. IIHR-Hydroscience and Engineering	Feb 28, 2024	July 2024		
11. Patient Discharge Lounge	April 24, 2024	July 2024		
12. Department of Ophthalmology and Visual Sciences	Feb 28, 2024	Sept 2024		
13. Department of Pediatrics	Nov 15, 2023	Sept 2024		
14. Graduate Medical Education	April 24, 2024	Sept 2024		
15. Office of the Registrar	Feb 28, 2024	Dec 2024		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
16. Research Data	April 19, 2023	Dec 2023		
17. Veterinary Diagnostic Laboratory	June 14, 2023	Jan 2024		
18. Building Access	April 19, 2023	Feb 2024		
19. College of Engineering	Feb 28, 2024	March 2024		
20. Department of Animal Sciences Farm Administration	Sept 27, 2023	Dec 2024		
21. Department of Chemistry	April 24, 2024	Dec 2024		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
22. UNI Athletics Administration	Sept 14, 2022	May 2023		
23. Clery Act	June 1, 2022	June 2023		
24. University Benefits and Leaves Administration	Feb 22, 2023	Dec 2023		
25. University Relations	April 19, 2023	March 2024		
26. Youth Programs	Sept 27, 2023	April 2024		
27. Office of Compliance and Equity Management	April 24, 2024	Jan 2025		

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.