








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"> • Carver College of Medicine Departmental Administrator Onboarding Processes • Digestive Health Center • Graduate Medical Education • Patient Discharge Lounge 	   	Open Open Open Open
IOWA STATE UNIVERSITY <ul style="list-style-type: none"> • Department of Chemistry • Maxient 	 	Open Closed
UNIVERSITY OF NORTHERN IOWA <ul style="list-style-type: none"> • Office of Compliance and Equity Management 		Open

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




FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Office of Equal Opportunity and Diversity Closed
- Driving Safety Research Institute Closed
- Epic MyChart Closed
- Treasury Services Closed

IOWA STATE UNIVERSITY

- Clery Act Closed
- ISU Bookstore Closed
- Iowa State Center – Venuworks Closed

<p style="text-align: center;">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 style="text-align: center;">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 style="text-align: center;">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

Carver College of Medicine Departmental Administrator Onboarding Processes

Issued April 24, 2024

Status: Open

Administrative oversight for each Carver College of Medicine department resides with a departmental administrator. The departmental administrators have broad areas of responsibilities, including those related to financial and human resource management, research administration, and information technology. The primary audit recommendation includes developing and implementing a comprehensive onboarding and initial training program for departmental administrators. Management expects to complete its action plan by July 2024.



University of Iowa

Digestive Health Center

Issued April 24, 2024

Status: Open

The James A. Clifton Digestive Health Center provides multidisciplinary patient services that support gastrointestinal health through acute and chronic disease diagnosis, treatment, and outpatient procedures. Primary audit recommendations include standardizing procedure suite processes in the patient preparation holding area, creating and/or updating internal policies and procedures, and reconciling past due Transaction Detail Reports. Management expects to complete its action plans by June 2024.

**University of Iowa
Graduate Medical Education***Issued April 24, 2024*

Status: Open

Graduate Medical Education provides administrative oversight and arrangement of educational activities for approximately 600 residents and 300 fellows. The purpose of the audit was to determine if proper controls are in place and evaluate whether opportunities for improvement exist. Audit recommendations include regularly reviewing policy and procedures and updating any outdated or conflicting policies, performing regular reviews of MedHub user accounts and deactivating accounts that no longer require access, and ensuring staff compliance with required cash handling training. Management expects to complete action plans by September 2024.

**University of Iowa
Patient Discharge Lounge***Issued April 24, 2024*

Status: Open

The Patient Discharge Lounge was created to facilitate early patient discharges and timely throughput for the University of Iowa Hospitals & Clinics. It serves as an area for discharged patients to comfortably wait for their transportation home. Audit recommendations include replacing current manually created reports, establishing best practice for consistent processes on inpatient units, and ensuring appropriate system access for lounge staff. Management expects to complete its action plans by July 2024.

**Iowa State University
Department of Chemistry***Issued April 24, 2024*

Status: Open

The Department of Chemistry audit was conducted to evaluate key administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. During fiscal year 2023 the Department of Chemistry had 56 active sponsored programs that generated \$5.8 million in revenue. During this same period, the Department of Chemistry received \$8.9 million in non-grant revenue and awarded \$1.9 million in scholarships to Department of Chemistry students. Primary recommendations include increasing central information technology oversight of locally managed servers, ensuring that servers are regularly updated, improving software access controls, making master key assignment changes more timely, maintaining sponsor approval documentation related to federal award expenses more consistently, and improving timely completion of laboratory safety trainings. Management expects to complete its action plans by December 2024.

**Iowa State University
Maxient***Issued April 24, 2024*

Status: Closed

The Maxient audit was conducted to evaluate whether system maintenance processes and controls are in place and operating as intended. Maxient is a third-party cloud-based case management application that Iowa State University began using in 2019. ISU has one instance of Maxient that is used by five different campus departments. The audit recommendation includes regularly reviewing the Maxient vendor security environment. Management completed its action plan in March 2024. This audit is closed.



**University of Northern Iowa
Office of Compliance and Equity Management**

Issued April 24, 2024

Status: Open

The University of Northern Iowa (UNI) Office of Compliance and Equity Management (OCEM) is responsible for verifying university compliance with various federal and state laws and regulations such as those related to Title IX, Affirmative Action, the Americans with Disabilities Act, equal opportunity and non-discrimination. OCEM is also responsible for maintaining various university policies and is operated by a director, assistant director and two other staff. Primary audit recommendations include updating policies and procedures, enhancing information technology practices, improving financial management practices, streamlining hiring processes, mitigating key personnel risk, enhancing the culture and working relationships, and assessing the governance structure of the office. 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. Department of Cardiothoracic Surgery	Sept 14, 2022	Aug 2023		
2. Active Directory	Sept 27, 2023	Oct 2023		
3. Athletics Information Technology	Nov 15, 2023	Dec 2023		
4. Center for Disabilities and Development	Sept 27, 2023	Dec 2023		
5. Recreational Services	Feb 22, 2023	Jan 2024		
6. College of Law	Sept 27, 2023	Jan 2024		
7. Vendor Management	Nov 15, 2023	Feb 2024		
8. Iowa Health Data Resource Enclave	Feb 28, 2024	March 2024		
9. Center for Inclusive Academic Excellence	Sept 27, 2023	June 2024		
10. Nursing Administrative Processes	Sept 27, 2023	June 2024		
11. Sport Clubs	Nov 15, 2023	June 2024		
12. IIHR-Hydroscience and Engineering	Feb 28, 2024	July 2024		
13. Department of Ophthalmology and Visual Sciences	Feb 28, 2024	Sept 2024		
14. Department of Pediatrics	Nov 15, 2023	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. 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. College of Engineering	Feb 28, 2024	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.