

Contact: Chad Sharp

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		
• Department of Cinematic Arts and CLAS Production Unit		Open
• Department of Urology		Open
• Intercollegiate Athletics – Home Game Ticket Revenue FY 2025		Closed
• Medical Center Downtown Central Sterilizing		Open
• Medical Center Downtown Revenue Cycle		Open
• UI Health Care Enterprise Scheduling Operations		Open
• University of Iowa Research Foundation		Open
Iowa State University		
• Center for Statistics and Applications in Forensic Evidence		Open
• Institutional Research		Open
• Ivy College of Business		Open

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

Follow-Up Reports

University of Iowa

- Cash Handling at UI Health Care’s Downtown Campus Closed
- Communication Sciences and Disorders Closed
- Obstetrics and Gynecology Closed
- Offsite Clinics Closed
- P3 Program Award Processes Closed

Iowa State University

- Center for Wireless, Communities and Innovation Closed
- Information Technology Inventory Closed
- Office of the Provost Closed

University of Northern Iowa

- StarRez 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 Cinematic Arts and CLAS Production Unit
Issued February 25, 2026

Status: Open

The College of Liberal Arts and Sciences (CLAS) Production Unit maintains an inventory of more than 4,500 pieces of equipment for student use and provides instructional support to Cinematic Arts within CLAS. The Cinematic Arts and CLAS Production Unit audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Audit recommendations include improving physical key, technology device, and user account management; consistently completing equipment check-in documentation, timely completing employee training and travel approval, and removing unapproved surveillance cameras. Management expects to complete its action plans by August 2026.



University of Iowa
Department of Urology
Issued February 25, 2026

Status: Open

The Department of Urology provides clinical services, education, and conducts research for the advancement of urological patient care. The Urology audit was performed to evaluate if proper controls are in place and to determine whether opportunities for improvement exist. Primary audit recommendations include streamlining and standardizing operating room scheduling processes, reviewing options to reduce manual data entry, implementing a review and reconciliation process for sponsored programs, improving charge lag, and implementing a billing monitoring process for professional service agreements. Management expects to complete its action plans by August 2026.

**The University of Iowa
Intercollegiate Athletics – Home Game Ticket Revenue FY 2025***Issued February 25, 2026*

Status: Closed

This audit is performed annually to provide an independent verification and reconciliation of home game athletic ticket revenue, ensure accurate payment of sales tax, completion of guaranteed payments according to contractual terms to visiting institutions, and to reconcile complimentary ticket listings. No material audit findings or weaknesses were noted during this audit. This audit is closed.

**University of Iowa
Medical Center Downtown Central Sterilizing***Issued February 25, 2026*

Status: Open

The UI Health Care Medical Center Downtown Central Sterilizing department is responsible for managing the sterilization of instruments and trays used in surgery and procedures. The audit was performed to evaluate controls in place over Central Sterilizing processes and determine whether opportunities for improvement exist. Primary audit recommendations include the development of an equipment failure contingency and product transport policy, regular review of Loaner Tray Policy compliance, and regular access reviews for the Sterile Process Microsystems and Casechek systems. Management expects to complete the action plans by October 2026.

**University of Iowa
Medical Center Downtown Revenue Cycle***Issued February 25, 2026*

Status: Open

The Medical Center Downtown (MCD) revenue cycle process encompasses patient registration, insurance verification, charge capture, claims processing, and payment posting. The MCD Revenue Cycle audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. The audit recommendation includes providing additional charge capture training and guidance to clinic unit managers. Management expects to complete its action plan by May 2026.

**University of Iowa
UI Health Care Enterprise Scheduling Operations***Issued February 25, 2026*

Status: Open

Ambulatory Services and the Patient Access Center manage clinic scheduling operation across all locations and scheduling parties for University of Iowa Health Care. The audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Primary audit recommendations include standardizing scheduling practices across locations, implementing an enterprise-wide scheduler training program, updating scheduling work queues, and expanding the use of scheduling decision trees. Management expects to complete its action plans by December 2026.

**University of Iowa
University of Iowa Research Foundation***Issued February 25, 2026*

Status: Open

University of Iowa Research Foundation (UIRF) is an affiliated organization of the university that reports to both the UIRF Board of Directors and the Office of the Vice President for Research. UIRF administers the process to commercialize the university's innovations in accordance with the Intellectual Property Policy. The UIRF audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Audit recommendations include implementing a protocol to improve control over payment of patent expenses, reevaluating what parties approve department or college invention contribution agreements, limiting system and shared drive access to current users, segregating application administrator accounts, and ending the practice of sharing one application account. Management expects to complete its action plans by September 2026.

**Iowa State University
Center for Statistics and Applications in Forensic Evidence***Issued February 25, 2026*

Status: Open

The Center for Statistics and Applications in Forensic Evidence (CSAFE) conducts research to support the analysis and interpretation of forensic evidence and to improve quantitative literacy in the field of forensic science. Audit recommendations involve formalizing processes related to strategic planning, data management, and employee onboarding and offboarding. Management expects to complete its action plans by May 2026.

**Iowa State University
Institutional Research***Issued February 25, 2026*

Status: Open

The Office of Institutional Research reports to the Office of the Provost and is responsible for collecting, analyzing, and interpreting university information to support institutional planning, decision making, and reporting. This audit was conducted to evaluate administrative processes and provide reasonable assurance that internal controls are in place and operating as intended. Primary recommendations include determining key objectives and documenting the scope of operations, developing a process to complete and review project status, and ensuring annual completion of the ISU Data Protection Agreement. Management expects to complete its action plans by November 2026.

**Iowa State University
Ivy College of Business***Issued February 25, 2026*

Status: Open

The ISU Ivy College of Business offers a variety of undergraduate and graduate degrees and is accredited in both business and accounting. Enrollment of approximately 5,400 students is supported by over 200 faculty and staff. Primary recommendations include formalizing oversight expectations for the budget advisory committee chair, establishing criteria for departmental Governance Document reviews, and enforcing a standardized review process for personal responsibility statements. Management expects to complete action plans by December 2026.

Status of Audit Follow-Ups

University of Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Epic Secure Chat	Sept 17, 2025	Dec 2025	Feb 2026	
2. Stanley Museum of Art	Sept 17, 2025	Jan 2026		
3. Medical Center Downtown Building Security and Access	Feb 27, 2025	Feb 2026		
4. Department of Anatomy and Cell Biology	Nov 12, 2025	March 2026		
5. Housing and Dining Key Management	Nov 12, 2025	April 2026		
6. StarRez	June 11, 2025	June 2026		
7. Department of Chemistry	Nov 12, 2025	July 2026		
8. Department of Internal Medicine	June 11, 2025	July 2026		
9. Magid Center for Writing	Sept 17, 2025	July 2026		

Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
10. 4-H Youth Development	Sept 17, 2025	Jan 2026	April 2026	
11. Student Wellness	Sept 17, 2025	Jan 2026		
12. Procurement Services	Nov 12, 2025	Feb 2026	March 2026	
13. Research and Demonstration Farms	Nov 12, 2025	May 2026		
14. Cash Management and Investments	June 11, 2025	July 2026		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
15. Office of Civil Rights Compliance	April 24, 2024	Jan 2025	June 2026	
16. College of Humanities, Arts, and Sciences	April 23, 2025	Jan 2026		

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.