







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"> • Athletics Information Technology • Department of Pediatrics • Epic MyChart • Intercollegiate Athletics – Home Game Ticket Revenue FY 2023 • Sport Clubs • Vendor Management |       | Open Open Open Closed Open Open |

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




FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

- Higher Education Act Section 117 Reporting Closed
- UIHC Respiratory Care Closed
- University of Iowa Health Care Offsite Clinics Closed

IOWA STATE UNIVERSITY

- Department of Food Science and Human Nutrition 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
Athletics Information Technology**

Issued November 15, 2023

Status: Open

The Athletics Information Technology (AIT) audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist. Primary audit recommendations include updating and regularly reviewing the AIT Purchasing and Inventory Policy, consolidating and properly maintaining technology inventory, using the appropriate technology general ledger institutional accounts to enable routing to AIT for review and approval of technology purchases, submitting technology for security reviews, and verifying completion of HIPAA training prior to providing access to any system with personal health information. Recommendations were also made regarding documenting AIT work requests in the Freshservice system, reviewing ITS client device management reports, and documenting disaster recovery procedures. Management expects to complete its action plans by December 2023.



**University of Iowa
Department of Pediatrics**

Issued November 15, 2023

Status: Open

The Department of Pediatrics provides comprehensive clinical care to pediatric patients across the University of Iowa Health Care enterprise. Primary audit recommendations include consolidating and standardizing clinic scheduling guidelines, reviewing opportunities to implement a department-wide scheduling application, streamlining patient record documentation pickup processes, and ensuring staff have necessary badge access to perform job duties. Management expects to complete its action plans by September 2024.

**University of Iowa
Epic MyChart***Issued November 15, 2023*

Status: Open

Epic MyChart is a secure online portal for University of Iowa Hospitals and Clinics' patients to access their personal health information. MyChart also facilitates communication between patients and healthcare providers through secure messaging, appointment scheduling, and educational resources. The MyChart audit was conducted to assess the effectiveness of existing controls and identify areas for improvement. Recommendations include determining if two-factor authentication should be required, performing vulnerability scans of MyChart servers, updating the disaster recovery plan, and requesting the Information Security & Policy Office to conduct a security review of MyChart. Management expects to finalize the implementation of these recommendations by November 2023.

**University of Iowa
Intercollegiate Athletics – Home Game Ticket Revenue FY 2023***Issued November 15, 2023*

Status: Closed

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

**University of Iowa
Sport Clubs***Issued November 15, 2023*

Status: Open
















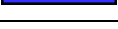

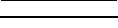
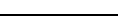
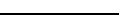
Sport Clubs at The University of Iowa are a subset of Student Organizations on campus. Sport Clubs are administered by Recreational Services within the Division of Student Life. Audit recommendations include ensuring clubs are routinely checked for compliance with safety policy, ensuring members have appropriate safety training for their respective sport, ensuring club membership is made up of the appropriate percentage of student members, and clarifying policy regarding background checks when onboarding club coaches. Management expects to complete its action plans by June 2024.

**University of Iowa
Vendor Management***Issued November 15, 2023*












Status: Open

The Department of Procurement Services coordinates and manages the bidding, negotiation, purchasing, and supply activities of University of Iowa Health Care vendors. Primary Vendor Management audit recommendations include verifying a vendor representative's reason for their visit and establishing a process for documenting vendor representative acts of non-compliance. Management expects to complete its action plans by February 2024.

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. Machine Shops | June 1, 2022 | Nov 2022 | Oct 2023 |  |
| 3. College of Nursing | Feb 23, 2022 | April 2023 | |  |
| 4. Department of Food and Nutrition Services | Sept 14, 2022 | April 2023 | |  |
| 5. College of Dentistry | Feb 22, 2023 | May 2023 | |  |
| 6. Department of Neurosurgery | June 14, 2023 | June 2023 | |  |
| 7. QGenda System | Nov 9, 2022 | July 2023 | |  |
| 8. UIHC Child Care Center | Sept 27, 2023 | July 2023 | |  |
| 9. Department of Cardiothoracic Surgery | Sept 14, 2022 | Aug 2023 | |  |
| 10. RevitalizeU Med Spa & Salon | June 14, 2023 | Aug 2023 | |  |
| 11. Active Directory | Sept 27, 2023 | Oct 2023 | |  |
| 12. Nursing Recruitment Processes | April 19, 2023 | Oct 2023 | |  |
| 13. Psychological & Brain Sciences | June 14, 2023 | Oct 2023 | |  |
| 14. Driving Safety Research Institute | April 19, 2023 | Nov 2023 | |  |
| 15. Institute for Vision Research | April 19, 2023 | Nov 2023 | |  |
| 16. Center for Disabilities and Development | Sept 27, 2023 | Dec 2023 | |  |
| 17. Recreational Services | Feb 22, 2023 | Jan 2024 | |  |
| 18. College of Law | Sept 27, 2023 | Jan 2024 | |  |
| 19. Center for Inclusive Academic Excellence | Sept 27, 2023 | June 2024 | |  |
| 20. Nursing Administrative Processes | Sept 27, 2023 | June 2024 | |  |





Iowa State University

| Title | Report Date | Original Follow-Up Date | Revised Follow-Up Date | Action Status |
|---|----------------|-------------------------|------------------------|---|
| 21. Salesforce | June 14, 2023 | July 2023 | |  |
| 22. Clery Act | Feb 22, 2023 | Aug 2023 | |  |
| 23. Chemical Safety | Nov 9, 2022 | Oct 2023 | |  |
| 24. Recruiting and Hiring | Nov 9, 2022 | Oct 2023 | |  |
| 25. Research Data | April 19, 2023 | Dec 2023 | |  |
| 26. Workday Change Control | Sept 27, 2023 | Dec 2023 | |  |
| 27. Youth Programs | Sept 27, 2023 | Dec 2023 | |  |
| 28. Veterinary Diagnostic Laboratory | June 14, 2023 | Jan 2024 | |  |
| 29. Building Access | April 19, 2023 | Feb 2024 | |  |
| 30. ISU Bookstore | Sept 27, 2023 | March 2024 | |  |
| 31. 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 |
|---|----------------|-------------------------|------------------------|---|
| 32. UNI Athletics Administration | Sept 14, 2022 | May 2023 | |  |
| 33. Clery Act | June 1, 2022 | June 2023 | |  |
| 34. University Benefits and Leaves Administration | Feb 22, 2023 | Dec 2023 | |  |
| 35. University Relations | April 19, 2023 | March 2024 | |  |
| 36. 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. |