

Contact: Debra Johnston

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		
• Clinical Staff Office	●	Open
• ITS Software Change Management	●	Open
• Occupational Health Billing	●	Open
• Student Accountability	●	Open

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

FOLLOW-UP REPORTS

UNIVERSITY OF IOWA

• Creative Writing	Closed
• Encompass Health Joint Venture	Closed
• Fleet Services and Cambus	Closed
• Joint Office of Outreach Clinical Services	Closed
• Pharmacy Inventory	Closed
• StrataJazz Budgeting System	Closed
• University of Iowa Pharmaceuticals	Closed
• Vulnerability and Patch Management	Closed

	<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
Clinical Staff Office**
Issued April 6, 2022

Status: Open

The Clinical Staff Office audit was performed to evaluate if proper controls are in place and to determine whether opportunities for improvement exist for the current onboarding and credentialing processes. Primary audit recommendations include reducing the turnaround time for the privileging and credentialing processes, reviewing options to automate data entry, and providing consistent status updates to clinical department leaders. Management expects to complete its action plans by March 2023.



**University of Iowa
ITS Software Change Management**
Issued April 6, 2022

Status: Open

Information Technology Services (ITS) is an organization within the University of Iowa comprised of seven different departments that deliver IT services and software applications to students, staff, and faculty across campus. The ITS Software Change Management audit was performed to evaluate if proper change management processes are in place throughout ITS. There was one audit recommendation to implement change management processes for UNIX operating systems. Management expects to complete its action plan by September 2022.



**University of Iowa
Occupational Health Billing**
Issued April 6, 2022

Status: Open

The Occupational Health Billing audit was performed to evaluate if proper controls are in place and determine whether opportunities for improvement exist for the current business processes. Primary audit recommendations include formalizing an Occupational Health strategic plan, evaluating opportunities for the automation of contractual employer billing, addressing stale accounts receivable, and assessing critical information required for billing. Management expects to complete its action plans by September 2022.



**University of Iowa
Student Accountability**
Issued April 6, 2022





Status: Open

The Office of Student Accountability (OSA) is responsible for encouraging respectable community behavior and oversees policies that apply to student rights and responsibilities. The department employs four people and uses an information system called Maxient to manage cases. The audit was performed to provide reasonable assurance that individual collegiate honor codes do not violate university policy and student accountability processes are documented and managed appropriately. Audit recommendations include performing a comprehensive review of all honor codes to confirm there is no conflict with university policies and working with colleges to ensure all non-academic misconduct is reported to OSA. Management expects to complete its action plans by September 2022.




STATUS OF AUDIT FOLLOW-UPS

University of Iowa



Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
1. Online Education	Nov 18, 2020	Sept 2021	Sept 2022	
2. College of Pharmacy Building Construction	April 14, 2021	Oct 2021		
3. Carver College of Medicine Core Research Facilities	June 3, 2021	Nov 2021		
4. Department of Otolaryngology	Feb 23, 2022	Dec 2021		
5. Central Sterilization Services	Feb 24, 2021	Jan 2022		
6. Iowa River Landing	Feb 23, 2022	Jan 2022		
7. Department of Pathology	Feb 23, 2022	April 2022		
8. Financial Management of Cancer Clinical Trials	Sept 15, 2021	July 2022		
9. IATL Building IT Support	Sept 15, 2021	July 2022		
10. State Hygienic Laboratory Tests of Public Health Significance	Nov 3, 2021	July 2022		
11. UI Health Care Dialysis	Feb 23, 2022	July 2022		
12. Office of Equal Opportunity and Diversity	Sept 15, 2021	Aug 2022		

13. Biochemistry Stores	Nov 3, 2021	Aug 2022		
14. Clery Act	Feb 23, 2022	Jan 2023		
15. Controlled Substances	Sept 15, 2021	Jan 2023		
16. College of Nursing	Feb 23, 2022	April 2023		





Iowa State University

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
17. Workday Security Roles	Sept 15, 2021	Jan 2022		
18. Finance Service Delivery	Sept 15, 2021	July 2022		
19. University Benefits	Feb 23, 2022	Feb 2023		

University of Northern Iowa

Title	Report Date	Original Follow-Up Date	Revised Follow-Up Date	Action Status
20. UNI Bookstore	Nov 3, 2021	June 2022		
21. Office of the Provost and Executive Vice President for Academic Affairs	Feb 23, 2022	Jan 2023		

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.