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.

<table>
<thead>
<tr>
<th>ORIGINAL REPORTS</th>
<th>CEA*</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNIVERSITY OF IOWA</td>
<td></td>
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<tr>
<td>• Athletics Information Technology</td>
<td>☢</td>
<td>Open</td>
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<tr>
<td>• Department of Pediatrics</td>
<td>☢</td>
<td>Open</td>
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<tr>
<td>• Epic MyChart</td>
<td>☢</td>
<td>Open</td>
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<tr>
<td>• Intercollegiate Athletics – Home Game Ticket Revenue FY 2023</td>
<td>☢</td>
<td>Closed</td>
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<tr>
<td>• Sport Clubs</td>
<td>☢</td>
<td>Open</td>
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<tr>
<td>• Vendor Management</td>
<td>☢</td>
<td>Open</td>
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</tbody>
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*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
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.

The internal auditors have utilized the colors for the CEA in evaluating each overall audit report.

<table>
<thead>
<tr>
<th>Color</th>
<th>Description</th>
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<tbody>
<tr>
<td>HIGH</td>
<td>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.</td>
</tr>
<tr>
<td>MODERATE</td>
<td>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.</td>
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<tr>
<td>LOW</td>
<td>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.</td>
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</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Title</th>
<th>Report Date</th>
<th>Original Follow-Up Date</th>
<th>Revised Follow-Up Date</th>
<th>Action Status</th>
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</thead>
<tbody>
<tr>
<td>3. College of Nursing</td>
<td>Feb 23, 2022</td>
<td>April 2023</td>
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<tr>
<td>4. Department of Food and Nutrition Services</td>
<td>Sept 14, 2022</td>
<td>April 2023</td>
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<tr>
<td>5. College of Dentistry</td>
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<td>6. Department of Neurosurgery</td>
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<td>7. QGenda System</td>
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<td>8. UIHC Child Care Center</td>
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<td>12. Nursing Recruitment Processes</td>
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<td>Oct 2023</td>
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<td>13. Psychological &amp; Brain Sciences</td>
<td>June 14, 2023</td>
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<td>14. Driving Safety Research Institute</td>
<td>April 19, 2023</td>
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<td>15. Institute for Vision Research</td>
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<td>18. College of Law</td>
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<td>19. Center for Inclusive Academic Excellence</td>
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<td>20. Nursing Administrative Processes</td>
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### Iowa State University

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<td>21. Salesforce</td>
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<td>22. Clery Act</td>
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<td>23. Chemical Safety</td>
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<td>24. Recruiting and Hiring</td>
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<td>25. Research Data</td>
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<td>26. Workday Change Control</td>
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<td>28. Veterinary Diagnostic Laboratory</td>
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<td>29. Building Access</td>
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<td>30. ISU Bookstore</td>
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<td>31. Department of Animal Sciences Farm Administration</td>
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### University of Northern Iowa

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<td>32. UNI Athletics Administration</td>
<td>Sept 14, 2022</td>
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<td>33. Clery Act</td>
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<td>34. University Benefits and Leaves Administration</td>
<td>Feb 22, 2023</td>
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<td>35. University Relations</td>
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<td>36. Youth Programs</td>
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### Follow-Up Legend

- **Red**: Planned corrective action and/or follow-up report not completed within six months of originally scheduled date.
- **Yellow**: Planned corrective action and/or follow-up report not completed within three months of originally scheduled date.
- **Green**: Follow-up report is due and is within three months of originally scheduled completion date.
- **Blue**: Follow-up report not yet due.