
FISCAL UPDATE Article

Fiscal Services Division

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AUDIT — UNIVERSITY OF IOWA, DEPARTMENT OF PHYSICS

Special Investigation Report. On December 21, 2017, Auditor of State Mary Mosiman released a report of a special investigation of the Department of Physics at the University of Iowa (UI) for the period of July 1, 2011, through April 30, 2017. The investigation was requested by UI officials because of concerns that Dr. Michael Flatté improperly used his procurement card to pay for expenses related to sponsoring a conference that was not approved by the University.

Findings. The investigation found \$99,806 in improper disbursements and undeposited registration fees for three conferences organized by Dr. Flatté. As a professor, Dr. Flatté may request that the University sponsor or cosponsor a conference. The literature for the three conferences listed the University as a sponsor and included the University logo, but University sponsorship of the conferences was not approved.

Of the \$99,806, \$55,644 was identified as improper disbursements and \$44,162 was identified as undeposited registration fees that were diverted to a bank account owned by Scientific Conferences, a business created by Dr. Flatté to administer conference registrations and expenses.

The Auditor of State also reported that, because of inadequate documentation, it was not possible to determine whether additional amounts were improperly disbursed or not properly deposited.

Email. During the investigation, the auditors learned that Dr. Flatté's emails could not be accessed because he had set up his University email account to automatically forward all email to a different, non-University account.

Recommendations. The report of the special investigation includes a recommendation regarding the Conflicts of Interest and Commitment Disclosure form that all University employees must file annually. The auditors found Dr. Flatté's disclosure form to be lacking certain information and recommended that the University require that information to be included.

Full Report. The full report of the special investigation can be found [here](#).

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