



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

WESTERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2021

Release Date: June 22, 2022

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	1	1	2	2020	1	3	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	1	2	3				
FINDINGS LAST AUDIT: 3							

INTRODUCTION

This digest covers Western Illinois University’s (University) Single Audit for the year ended June 30, 2021. Separate digests covering the University’s Financial Audit and Compliance Examination were separately released. In total, this digest contains three findings, two of which were reported in the financial audit.

SYNOPSIS

- (21-03) The University did not document the Gramm-Leach-Bliley Act (GLBA) required risk assessments related to student information security.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INFORMATION TECHNOLOGY RISK ASSESSMENT NOT PERFORMED

Western Illinois University (University) did not document the Gramm-Leach-Bliley Act (GLBA) required risk assessments related to student information security.

The University did not conduct a risk assessment to identify risks to the security, confidentiality, and integrity of students' information

As a requirement under the University's Program Participation Agreement with the Department of Education, the University must protect student financial aid information. During our testing, we noted they had not conducted a risk assessment identifying internal and external risks to the security, confidentiality, and integrity of the students' information. (Finding 3, pages 19-21).

We recommended the University perform and document a comprehensive risk assessment that specifically addresses the requirements of GLBA related to the security, confidentiality, and integrity of student information.

The University agreed with the finding

The University agreed with the finding and stated they will perform and document a comprehensive risk assessment that specifically addresses the requirements of GLBA related to the security, confidentiality, and integrity of student information.

OTHER FINDINGS

The remaining findings pertain to inadequate internal controls over census data and failure to apply appropriate generally accepted accounting principles. We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

AUDITOR'S OPINIONS

The financial audit report was issued separately. The auditors stated the financial statements of the University as of and for the year ended June 30, 2021, are fairly stated in all material respects.

The auditors also conducted a Single Audit of the University as required by the Uniform Guidance. The auditors stated the University complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on the University's major federal programs for the year ended June 30, 2021.

This Single Audit was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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