ILLINOIS STATE UNIVERSITY

Single Audit
For the Year Ended June 30, 2021

FINDINGS THIS AUDIT: 2

<table>
<thead>
<tr>
<th>Category</th>
<th>New</th>
<th>Repeat</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 1</td>
<td>0</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Category 2</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Category 3</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>0</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

AGERING SCHEDULE OF REPEATED FINDINGS

<table>
<thead>
<tr>
<th>Repeated Since</th>
<th>Category 1</th>
<th>Category 2</th>
<th>Category 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>21-01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td>21-02</td>
<td></td>
</tr>
</tbody>
</table>

FINDINGS LAST AUDIT: 5

INTRODUCTION

This digest covers the Single Audit of the University for the year ended June 30, 2021. The University’s financial audit as of and for the year ended June 30, 2021, was separately released. In total, this report contains two findings, all of which were reported within the University’s financial audit. Additionally, the University’s State compliance examination was separately issued.

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.
All of the findings were reported in the University’s financial audit

FINANCIAL FINDINGS

The findings from the financial audit incorporated into the Single Audit report pertain to inadequate controls over census data and information security weaknesses. We will review the University’s progress towards the implementation of our recommendations in our next financial audit and Single Audit.

AUDITOR’S OPINIONS

The auditors previously 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 RSM US LLP.

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

FJM: djn