



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

GOVERNORS STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 31, 2026

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2024		25-02; 25-03	
Category 2:	1	3	4	2021		25-01	
Category 3:	0	0	0				
TOTAL	1	3	4				
FINDINGS LAST AUDIT: 7							

INTRODUCTION

This digest covers the Governors State University (University) Single Audit for the year ended June 30, 2025. A separate digest for the University’s Financial Audit as of and for the year ended June 30, 2025 was separately released. In addition, a separate digest covering the University’s State Compliance Examination for the year ended June 30, 2025 will be released at a later date. In total, this report contains 4 findings.

SYNOPSIS

- (25-01) The University did not timely and accurately report student enrollment information to the U.S. Department of Education’s National Student Loan Data System.
- (25-03) The University did not comply with activities allowed or unallowed and allowable costs and cost principles requirements.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with laws and regulations.</p>

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

ENROLLMENT REPORTING

The University did not timely and accurately report student enrollment information to the U.S. Department of Education's National Student Loan Data System (NSLDS).

During testing of 40 enrollment status changes, we noted the following:

- One of 40 (3%) enrollment status changes was not accurately or timely reported to the NSLDS Program-Level Record. The enrollment status change was incorrectly reported as withdrawn instead of graduated, and the update was reported 113 days after the date of occurrence.
- Thirteen of 40 (33%) enrollment status changes data contained inaccurate Program Begin Dates, with discrepancies ranging from 1 to 45 days later than the official program start dates.

University reported a student's change in enrollment status 113 days late

Discrepancies noted in program begin dates between 1 to 45 days

The sample was not intended to be, and was not, a statistically valid sample. (Finding 1, pages 12-14)

We recommended the University strengthen internal controls and improve its reporting procedures to ensure timely and accurate student enrollment status to the NSLDS.

University agreed with auditors

University officials agreed with the finding and the University stated it will implement procedures to ensure timely and accurate reporting.

NONCOMPLIANCE WITH ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS AND COST PRINCIPLES REQUIREMENTS

The University did not comply with activities allowed or unallowed and allowable costs and cost principles requirements.

University charged unallowable cost of \$2,614 to a program

During our review of the Illinois Tutoring Initiative program under the Elementary and Secondary School Emergency Relief Fund, which had total expenditures of \$113,816, we identified 3 of 10 (30%) expenditures that were inappropriately charged to the grant. The University charged Central Management Services insurance for \$2,614 for an employee who did not work on the program.

The sample was not intended to be, and was not, a statistically valid sample. (Finding 3, pages 17-18)

We recommended the University improve its procedures to ensure fringe benefits allocated to the grant align consistently with the salaries and wages charged to the grant.

University agreed with auditors

University officials agreed with the finding and the University stated it is working toward preventing recurrence.

OTHER FINDINGS

The remaining findings pertain to noncompliance with federal notification and reporting requirements. We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

AUDITOR'S OPINIONS

The auditors stated the financial statements of the University as of and for the year ended June 30, 2025 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, 2025.

This Single Audit was conducted by Adelfia, LLC.

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COURTNEY DZIERWA
Division Director

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

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FRANK J. MAUTINO
Auditor General

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