



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

NORTHEASTERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 26, 2026

FINDINGS THIS AUDIT: 8	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	2	4	2024	25-06		
Category 2:	1	3	4	2023		25-04	
Category 3:	0	0	0	2020	25-01		
TOTAL	3	5	8	2019		25-02	
				2017		25-03	
FINDINGS LAST AUDIT: 7							

INTRODUCTION

This digest covers the Northeastern Illinois University’s (University) Single Audit for the year ended June 30, 2025. A separate digest covering the University’s Financial Audit was separately released. In addition, a separate digest covering the University’s State Compliance Examination will be released at a later date. In total, this digest contains 8 findings, 5 of which were reported in the Financial Audit.

SYNOPSIS

- **(25-06)** The University did not have adequate procedures and controls in place to ensure that the effective date of students who unofficially withdrew was accurately reported to the National Student Loan Data System.
- **(25-08)** The University did not pay reimbursements within the 30 day requirement for certain subrecipients in the Research and Development Cluster.

<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

NONCOMPLIANCE WITH ENROLLMENT REPORTING REQUIREMENTS

The University did not have adequate procedures and controls in place to ensure that the effective date of students who unofficially withdrew was accurately reported to the National Student Loan Data System (NSLDS).

During our testing of the University's compliance with enrollment reporting requirements for Direct loan programs via the NSLDS (OMB No. 1845-0035) we noted the University did not update program-level and campus-level effective enrollment dates for the students' appropriate withdrawal date. We noted the following:

- Two of 25 (8%) of the students originally tested withdrew during the Spring semester; however, they were reported to NSLDS as withdrawn with an effective enrollment change date in the following Fall semester and were not updated retroactively.
- Ten of 15 (67%) additional students tested as a result of the error withdrew during their respective fall and spring semester; however, they were reported to NSLDS as withdrawn with an effective enrollment at the end of the semester and were not updated retroactively, thus bringing total errors to 12 of 40 students (30%).

Failure to update program-level and campus-level effective enrollment dates for the students' appropriate withdrawal date resulted in inaccurate reporting

The sample was not intended to be, and was not, a statistically valid sample. (Finding 6, pages 25-26)

We recommended the University implement greater controls and oversight of the University's current Roster Verification process to ensure that a more accurate determination of the last date of attendance for withdrawal determination are reported to NSLDS.

University agreed with auditors

University officials agreed with the finding.

NONCOMPLIANCE WITH REIMBURSEMENTS TO SUBRECIPIENTS

The University did not pay reimbursements within 30 days for certain subrecipients in the Research and Development Cluster.

Three late payments to subrecipients were noted

For three of 10 (30%) subrecipient invoices selected for testing in the Research and Development Cluster, the University made payments in a time period greater than 30

days. The sample was not intended to be, and was not, a statistically valid sample. (Finding 8, pages 29-30)

We recommended the University implement processes and controls to ensure that payments to subrecipients are made in accordance with the Uniform Guidance.

University agreed with auditors

University officials agreed with the finding.

OTHER FINDINGS

The remaining findings, including those incorporated from the financial audit, pertain to census data, controls over service providers, computer security weaknesses, lack of adequate change management controls, a federal filing deficiency, and noncompliance with a federal reporting requirement. 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 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 Plante & Moran PLLC.

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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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