



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

NORTHERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 17, 2026

FINDINGS THIS AUDIT: 5	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	1	3	2024	25-04	25-03	
Category 2:	1	1	2				
Category 3:	0	0	0				
TOTAL	3	2	5				
FINDINGS LAST AUDIT: 4							

INTRODUCTION

This digest covers the Northern Illinois University’s (University) Single Audit for the year ended June 30, 2025. A digest covering 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 five findings, two of which were reported in the Financial Audit.

SYNOPSIS

- (25-04) The University included incorrect documentation within purchase requisition forms for small purchases and simplified acquisition procurement transactions at the time of approval of the purchase which did not allow a reviewer to determine the appropriateness of the procurement method.

<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**

INTERNAL CONTROLS OVER PROCUREMENT

Need to improve the controls over procurement

The University included incorrect documentation within purchase requisition forms for small purchases and simplified acquisition procurement transactions at the time of approval of the purchase which did not allow a reviewer to determine the appropriateness of the procurement method.

During testing we noted:

Three (100%) small purchase procurement transactions tested and one (100%) transaction tested meeting the simplified acquisition threshold, in the Fund for the Improvement of Postsecondary Education Program, were approved based on a form that summarized the incorrect procurement method.

Various instances in which the waiver form incorrectly indicated the transactions were exempt from under the Illinois Procurement Code in three tested programs

One (50%) of two small purchase procurement transactions tested, in the Special Education – Personnel Development to Improve Services and Results for Children with Disabilities Program, were approved based on a form that summarized the incorrect procurement method.

One (50%) of two small purchase procurement transactions tested and one (100%) transaction tested meeting the simplified acquisition threshold, in the Child Care Access Means Parents in School Program, were approved based on a form that summarized the incorrect procurement method.

For all of these instances, the University incorrectly indicated on a small purchase waiver form that the transactions were exempt from procurement under the Illinois Procurement Code (30 ILCS 500/1-13(b)(8)).

Based on additional information provided to us during our testing, the University did have other documentation to support the history of the procurement, including rationale for the method of procurement, and there were no indications that the procurement methods ultimately used were inappropriate.

The sample was not intended to be, and was not, a statistically valid sample. (Finding 4, Pages 16-17)

We recommended the University review current processes for small purchases and simplified acquisition transactions to ensure purchase requisition forms are completed correctly.

University accepted the finding

University officials accepted the finding and stated they are working to correct the issue going forward.

OTHER FINDINGS

The remaining findings pertain to inadequate controls over census data, inadequate controls over user access, the University not properly reporting enrollment changes to the National Student Loan Data System, and the University not properly coding verification status in the Common Origination and Disbursement System. 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 RSM US LLP.

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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

FJM:JGR