



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

UNIVERSITY OF ILLINOIS

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 19, 2026

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS		
	New	Repeat	Total
Category 1:	0	1	1
Category 2:	1	2	3
Category 3:	0	0	0
TOTAL	1	3	4
FINDINGS LAST AUDIT: 4			

Repeated Since	Category 1	Category 2	Category 3
2024		25-4	
2022	25-1	25-3	

INTRODUCTION

This digest covers the University of Illinois (University) Single Audit for the year ended June 30, 2025. A separate digest covering the University’s Financial Audit as of and for the year ended June 30, 2025, was previously released on January 15, 2026. In addition, a separate digest covering the University’s State compliance examination for the year ended June 30, 2025 will be issued separately. In total, this report contains 4 findings, 2 of which were previously reported in the Financial Audit.

SYNOPSIS

- (25-3) The University of Illinois Urbana-Champaign and the University of Illinois Chicago did not make certain subrecipient payments timely and the controls in place did not identify the late payments.

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

CASH MANAGEMENT – TIMELINESS OF SUBRECIPIENT PAYMENTS

Subrecipient payments were not made timely

The University of Illinois Urbana-Champaign and the University of Illinois Chicago did not make certain subrecipient payments timely and the controls in place did not identify the late payments.

Payments ranged from 37-79 days after receipt of the billing from the subrecipients

Out of seventeen subrecipient payments tested which were made by the University of Illinois Urbana-Champaign under the Research & Development Cluster, three payments (18%) were not made within 30 days after receipt of the billing from the subrecipient. The payments ranged from 37-79 days after receipt of the billing from the subrecipients. The sample was not intended to be, and was not, a statistically valid sample.

Payments made 34 and 40 days after the receipt of billing from the subrecipients

Out of eight subrecipient payments tested which were made by the University of Illinois Chicago under the HIV-Related Training and Technical Assistance Program, two payments (25%) were not made within 30 days after receipt of the billing from the subrecipient. The payments were made 34 and 40 days after the receipt of billing from the subrecipients. The sample was not intended to be, and was not, a statistically valid sample. (Finding 3, Pages 15-16)

We recommended the University of Illinois Urbana-Champaign and the University of Illinois Chicago review current processes, policies and procedures to minimize the time elapsing between the receipt of billings from the subrecipient and the transfer of federal funds to the subrecipient.

University accepted the recommendation

University officials accepted the recommendation indicating it will take necessary steps to address the finding.

OTHER FINDINGS

The remaining findings are reportedly being given attention by the University. 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 previously released. 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

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