



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**WESTERN ILLINOIS UNIVERSITY**

Single Audit  
For the Year Ended June 30, 2024

Release Date: March 25, 2025

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2023	24-2		
Category 2:	0	0	0	2022	24-1		
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 3							

**INTRODUCTION**

This digest covers Western Illinois University's (University) Single Audit for the year ended June 30, 2024. A separate digest covering the University's Financial Audit as of and for the year ended June 30, 2024, was previously released on March 11, 2025. In addition, a separate digest covering the University's State compliance examination for the year ended June 30, 2024, will be released at a later date.

**SYNOPSIS**

- (24-01) The University did not have adequate procedures in place to complete accurate enrollment reporting for all students.
- (24-02) The University did not have adequate procedures in place to complete accurate and timely return of Title IV funds for all students within the required time period.

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

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **INADEQUATE INTERNAL CONTROL OVER STUDENT ENROLLMENT REPORTING**

Western Illinois University (University) did not have adequate procedures in place to complete accurate enrollment reporting for all students.

**For 20% of students tested, records were not updated with accurate enrollment status changes**

During our testing of Pell or Direct Loan borrowers, we noted 8 out of 40 (20%) students campus-level record and program-level record were not updated with accurate enrollment status changes. The sample was not a statistically valid sample. (Finding 1, pages 13-14) **This finding has been reported since 2022.**

We recommended the University implement controls to ensure that all enrollment status changes and degree confirmations are being appropriately reported through NSC to NSLDS and that submissions of degree confirmations to NSC are appropriate to ensure enrollment status changes are reported accurately.

**University agreed with the finding**

University officials agreed with the finding. University officials stated they are implementing enhanced internal controls to ensure enrollment status changes and degree confirmations are being appropriately submitted and reported.

### **INADEQUATE INTERNAL CONTROL OVER RETURN OF TITLE IV FUNDS**

Western Illinois University (University) did not have adequate procedures in place to complete accurate and timely return of Title IV funds for all students within the required time period.

**For 7.5% of students tested, the return of Title IV funds were processed 4-25 days late**

During our testing of borrowers that withdrew from the University, we noted 3 out of 40 (7.5%) students return of Title IV funds were not processed within the 45 day window, ranging from 4-25 days late. Additionally, we noted 1 student out of 40 (2.5%) had an incorrect calculation performed, resulting in \$50 in excess Pell funds being returned to the Department of Education. The sample was not a statistically valid sample. (Finding 2, pages 15-16)

We recommended the University implement controls to ensure that all refunds of Title IV funds are initiated within 45 days of the date of determination for the students withdrawal and additional controls to ensure proper review of the return of Title IV calculations. We also recommended these controls be monitored to ensure that all necessary refunds are completed within the required time frame accurately.

**University agreed with the finding**

University officials agreed with the finding. University officials stated they are committed to developing a comprehensive plan to ensure compliance with return of Title IV funds policies and procedures.

**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, 2024, 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, 2024.

This Single Audit was conducted by Plante & Moran, PLLC.

**SIGNED ORIGINAL ON FILE**

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COURTNEY DZIERWA  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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