STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

WESTERN ILLINOIS UNIVERSITY

State Compliance Examination
For the Year Ended June 30, 2025

Release Date: July 9, 2026

FINDINGS THIS AUDIT: 9

	New	Repeat	Total
Category 1:	**1**	**2**	**3**
Category 2:	**3**	**3**	**6**
Category 3:	**0**	**0**	**0**
TOTAL	**4**	**5**	**9**

FINDINGS LAST AUDIT: 6

AGING SCHEDULE OF REPEATED FINDINGS

Repeated Since	Category 1	Category 2	Category 3
2023	**2**	4	
2022	**1**		
2021		8	
2018		7	

INTRODUCTION

This digest covers Western Illinois University's (University) State compliance examination for the year ended June 30, 2025. Separate digests covering the University's Financial Audit as of and for the year ended June 30, 2025 and Single Audit for the year ended June 30, 2025 were previously released. In total, this report contains 9 findings, three of which were reported in the Single Audit.

SYNOPSIS

- **(25-06)** Western Illinois University (University) did not submit its annual report to the Governor as required by the Western Illinois University Law (110 ILCS 690/35-105).
- **(25-09)** The University did not comply with the Student Transfer Reform Act (110 ILCS 150/20).

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

NONCOMPLIANCE WITH WESTERN ILLINOIS UNIVERSITY LAW RELATED TO REPORTING REQUIREMENTS

Western Illinois University (University) did not submit its annual report to the Governor as required by the Western Illinois University Law (110 ILCS 690/35-105).

The University did not submit its annual report to the Governor on or before November 15th

During our review of the University's reporting requirements, we noted the University did not submit its annual report, with a full account of the financial and other transactions of the University at the close of the fiscal year, to the Governor on or before November 15. (Finding 6, page 19)

We recommend the University take steps to ensure required annual reports with a full account of transactions are timely submitted to the Governor as required by State statute.

University agreed

The University agreed with the finding. The University stated controls have been implemented to prevent a recurrence.

NONCOMPLIANCE WITH STUDENT TRANSFER REFORM ACT

Western Illinois University (University) did not comply with the Student Transfer Reform Act (110 ILCS 150/20).

The University did not submit exemptions to IBHE for high unit majors where transfer students may be required to take more than 60 additional credit hours

During our review of the University's reporting requirements, we noted the University did not submit exemptions to the Illinois Board of Higher Education (IBHE) for high unit majors where transfer students may be required to take more than 60 additional credit hours at the University. (Finding 9, page 24)

We recommend the University review internal policies and procedures to ensure exemptions are reviewed and submitted timely.

University agreed

The University agreed with the finding. The University stated it has initiated consultation with IBHE to confirm expectations for documenting agreement under Section 20(a) and will formalize this documentation for applicable programs.

OTHER FINDINGS

The remaining findings are reportedly being given attention by University personnel. We will review the University's progress towards the implementation of our recommendations in our next State compliance examination.

AUDITOR'S OPINIONS

The financial audit was issued separately. 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 single audit was issued separately. 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.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the University for the year ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2025-001 through 2025-003. Except for the noncompliance described in these findings, the accountants stated the University complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Plante & Moran, PLLC.

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COURTNEY DZIERWA
Deputy Auditor General

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

SIGNED ORIGINAL ON FILE

CHRISTOPHER B. MEISTER
Auditor General

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