



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

CHICAGO STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2021

Release Date: June 22, 2022

FINDINGS THIS AUDIT: 5				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	1	1	2020	21-03	21-01, 21-02, 21-04, 21-05	
Category 2:	0	4	4				
Category 3:	0	0	0				
TOTAL	0	5	5				
FINDINGS LAST AUDIT: 6							

INTRODUCTION

This digest covers the Chicago State University’s (University) Single Audit for the year ended June 30, 2021. Separate digests covering the University’s Financial Audit and Compliance Examination were separately issued. In total, this digest contains five findings, three of which were reported in the financial audit and all five were reported in the State compliance examination.

SYNOPSIS

- (21-04) The University did not comply with the reporting requirements applicable to its Education Stabilization Fund for the Higher Education Emergency Relief Fund (HEERF) and Governor’s Emergency Education Relief Fund (GEERF) Program.

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

LACK OF ADHERENCE TO CONTROLS AND NONCOMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE EDUCATION STABILIZATION FUND

The University did not comply with the reporting requirements applicable to its Education Stabilization Fund for Higher Education Emergency Relief Fund (HEERF) Program and Governor's Emergency Education Relief Fund (GEERF) Program.

During review of the University's compliance with the HEERF Program, we noted:

The University did not timely post a quarterly public report on the University's website

- One of four (25%) quarterly public reports for the Student Aid Portion was not timely posted on the University's website. Specifically, the report was posted 45 days late.

During our review of the University's compliance with the GEERF program, we noted the following:

The University did not timely submit quarterly reports to IBHE

- Three of four (75%) quarterly reimbursement request reports were not submitted to the Illinois Board of Higher Education (IBHE) within the required timeframe. Specifically, we noted the reports were submitted 11 to 213 days late.
- One of four (25%) quarterly deliverable reports was submitted to IBHE 91 days late. (Finding 4, pages 21-23).

We recommended the University implement controls to ensure timely posting of HEERF grant reporting requirements on the University website and timely submission of GEERF reports to IBHE.

University agreed with the auditors

The University agreed with the recommendation and stated the University is implementing controls to ensure timely posting of the HEERF reports on the University website and timely submission of GEERF reports to IBHE.

OTHER FINDINGS

The remaining findings pertain to weaknesses over computer security, change control weaknesses, inadequate internal controls over census data, and inadequate controls over preparation of the Schedule of Expenditures of Federal Awards. 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 issued separately. The auditors stated the financial statements of the University as of and for the year ended June 30, 2021, 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, 2021.

This Single Audit was conducted by Roth & Company, LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:vrp