



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, 2024

Release Date: March 25, 2025

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2023	24-03		
Category 2:	0	2	2	2022		24-04	
Category 3:	0	0	0	2020	24-02	24-01	
TOTAL	0	4	4				
FINDINGS LAST AUDIT: 6							

INTRODUCTION

This digest covers the Chicago State University’s (University) Single Audit for the year ended June 30, 2024. A separate digest covering the University’s Financial Audit was separately released on March 13, 2025. A separate digest covering the Compliance Examination will be released at a later date. In total, this digest contains four findings, three of which were reported in the financial audit.

SYNOPSIS

- (24-04) The University did not notify the students and parents upon disbursement of grant funds and loans.

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**

**FAILURE TO NOTIFY STUDENTS AND PARENTS
UPON DISBURSEMENT OF FUNDS**

The Chicago State University (University) did not notify the students and parents upon disbursement of grant funds and loans.

TEACH grant recipient was notified earlier than required timeframe

During testing of five students, who received Teacher Education Assistance for College and Higher Education (TEACH) Grants totaling \$15,088, we noted one (20%) student with a grant disbursement amounting to \$3,772 was notified by the University 98 days before the TEACH funds were credited to the student's account. The sample methods used in performing this testing were not statistically valid.

In addition, during testing of 40 students, who received Federal Direct Loans totaling \$597,967, we noted the following:

Federal Direct Loan recipients were not notified

- Six (15%) students with grant disbursements totaling \$60,860 were not notified by the University indicating the funds were credited to the students' accounts.

Federal Direct Loan recipients were notified late or earlier than required

- Seven (18%) students with grant disbursements totaling \$44,586 were notified 35 to 120 days before or after the Federal Direct Loan funds were credited to the students' accounts. The sample methods used in performing this testing were not statistically valid.

(Finding 4, pages 21-22) **This finding has been reported since 2022.**

We recommended the University strengthen controls to ensure timely notifications are sent to students and parents upon disbursement of grant funds and loans.

University agreed with the auditors

The University agreed with the recommendation and stated an additional level of oversight was added to ensure the notification of disbursement information is sent in a timely manner.

OTHER FINDINGS

The remaining findings pertain to inadequate internal controls over census data, weaknesses over computer security, and inadequate controls to ensure compliance with the Illinois Pension Code. 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, 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 Roth & Company, 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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