



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2023

Release Date: March 28, 2024

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	1	3	2018	23-01		
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	3	1	4				
FINDINGS LAST AUDIT: 3							

INTRODUCTION

This digest covers the Single Audit of Illinois State University (University) for the year ended June 30, 2023. The University's financial audit as of and for the year ended June 30, 2023, was separately released on February 22, 2024. Additionally, the University's State compliance examination will be separately issued at a later date. In total, this report contains four findings, three of which were reported within the University's financial audit.

- (23-4) The University did not have an adequate process in place to prepare and review its Schedule of Expenditures of Federal Awards (SEFA) prior to providing it to the auditors.

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

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE REPORTING OF FEDERAL
EXPENDITURES ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

Illinois State University (University) did not have an adequate process in place to prepare and review its Schedule of Expenditures of Federal Awards (SEFA) prior to providing it to the auditors.

SEFA was missing 10 federal programs totaling \$3,556,085

The University provided us their final SEFA on September 27, 2023. On February 27, 2024, the University informed us their SEFA did not include 10 federal programs with expenditures during the fiscal year totaling \$3,556,085. (Finding 4, Page 16)

We recommended the University review its current process for preparing the SEFA and implement the necessary procedures to ensure the SEFA is prepared timely and accurately in accordance with the Uniform Guidance.

University agreed with the auditors

University officials agreed with the finding.

OTHER FINDINGS

The findings from the financial audit incorporated into the Single Audit report pertain to information security weaknesses, service providers and weakness in change controls. We will review the University's progress towards the implementation of our recommendations in our next financial audit and Single Audit.

AUDITOR'S OPINIONS

The auditors previously stated the financial statements of the University as of and for the year ended June 30, 2023, 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, 2023.

This Single Audit was conducted by FORVIS 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

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