



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

NORTHEASTERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2023

Release Date: March 28, 2024

FINDINGS THIS AUDIT: 7	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	2	3	2022	23-2		
Category 2:	1	3	4	2020	23-1	23-07	
Category 3:	0	0	0	2019		23-04	
TOTAL	2	5	7	2017		23-05	
FINDINGS LAST AUDIT: 7							

INTRODUCTION

This digest covers the Northeastern Illinois University’s (University) Single Audit for the year ended June 30, 2023. A separate digest covering the University’s Financial Audit was separately released. In addition, a separate digest covering the University’s State Compliance Examination will be released at a later date. In total, this digest contains 7 findings, 6 of which were reported in the Financial Audit.

SYNOPSIS

- (23-07) The University did not have adequate procedures in place to ensure reports were accurate and timely submitted and posted to their website.

<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**

**NONCOMPLIANCE WITH GRANT REPORT
REQUIREMENTS**

The University did not have adequate procedures in place to ensure the Education Stabilization Fund - Higher Education Emergency Relief Fund (HEERF) reports were accurate and timely submitted to the U.S. Department of Education and posted to NEIU's website.

During our testing of the University's compliance with the grant reporting requirements for HEERF, we noted the University did not review the required reports to ensure accuracy and compliance with the reporting requirements of the grant agreement. We noted the following:

- Four of 4 (100%) Quarterly Public Reports were improperly completed and/or reported incorrect Student Aid amounts.
- Three of 4 (75%) Quarterly Public Reports were posted 15 days, 30 days, and 107 days late to the University's website. (Finding 7, pages 26-27)

**Grant reports were improperly
completed and posted late**

We recommended the University improve its grant reporting and monitoring process to adhere with grant requests for reporting.

University agreed with auditors

University officials agreed with the finding.

OTHER FINDINGS

The findings from the financial audit incorporated into the Single Audit report pertain to census data, lack of adequate controls over year end reports and reconciliations, noncompliance with the Fiscal Control and Internal Audit Act, service providers, computer security weaknesses, and lack of adequate change management controls. We will review the University's progress towards the implementation of our recommendations in our next financial audit and single audit.

AUDITOR'S OPINION

The financial audit was released separately. The auditors 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 Plante & Moran., PLLC.

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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