



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

NORTHEASTERN ILLINOIS UNIVERSITY

State Compliance Examination
 For the Year Ended June 30, 2024

Release Date: May 8, 2025

FINDINGS THIS AUDIT: 11	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	2	3	2023		24-05, 24-08, 24-11	
Category 2:	2	6	8	2022	24-02		
Category 3:	0	0	0	2020	24-01	24-07	
TOTAL	3	8	11	2019		24-03	
FINDINGS LAST AUDIT: 13				2017		24-04	

INTRODUCTION

This digest covers the Northeastern Illinois University (University) Compliance Examination for the year ended June 30, 2024. Separate digests covering the University’s Financial Audit and Single Audit as of and for the year ended June 30, 2024 were previously released. In total, this report contains 13 findings, 7 of which were reported in the Financial Audit and Single Audit collectively.

SYNOPSIS

- (24-08) The University did not comply with the College Student Immunization Act.
- (24-11) The University did not comply with personal services guidelines.

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 COLLEGE STUDENT
IMMUNIZATION ACT**

The University is not in compliance with the College Student Immunization Act and the Illinois Department of Public Health's (IDPH) administrative rules.

We noted the following in our testing:

Immunization annual summary report not prepared or submitted to IDPH

- The University did not submit the student immunization annual summary report to IDPH by the 8th week of the fall semester due to the IDPH not providing a link to submit the data at that requested time. As such, no supporting documentation was provided.

University does not place holds on students accounts as required by College Student Immunization Act

- The University does not place holds on the students' accounts if they do not provide proof of immunization, certification of medical exemption or a statement of religious objection. (Finding 8, pages 27-28).

We recommended the University create a system of processes and controls to place holds on noncompliant student's accounts as required by the Act. In addition, we recommended the University develop a control to ensure reports are submitted timely to the IDPH to ensure accurate reporting at the University. We further recommended the University to work with IDPH on how to submit required information according to the Act.

University agreed with auditors

The University agreed with the recommendation.

INADEQUATE CONTROLS OVER PERSONNEL FILES

The University was not in compliance with personal services guidelines.

During our testing, we noted that the Statements of Economic Interest filers were certified on February 6, 2024, 5 days past the required deadline.

During our payroll testing, we noted the following:

Employee missing completed Form I-9 prior to hiring

- 1 of 25 (4%) personnel files examined did not contain a complete Employment Eligibility Verification (Form I-9) prior to the employee's hire date.

Employee missing ethics training

- 1 of 25 (4%) personnel files examined did not have documentation to support that the required ethics training was completed.
- 2 of 25 (8%) employees selected for testing were not paid properly during the period selected. One employee did not have a submitted, nor approved, timesheet for the period selected for testing and therefore was not paid. The other employee was overpaid for 10 pay periods, resulting in a total overpayment of \$187. (Finding 11, pages 32-33)

Two employees improperly paid

We recommended the University implement controls and processes to ensure all guidelines are met, including obtaining signed Form I-9s, retaining documentation to support that all employees complete the required ethics training, reviewing payroll for accuracy to verify employees are paid the correct amount, and certifying the Statement of Economic Interest filers by the due date.

University agreed with auditors

The University agreed with the recommendation.

OTHER FINDINGS

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

AUDITOR’S OPINIONS

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 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.

ACCOUNTANT’S OPINION

The accountants conducted a State compliance examination of the University for the year ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2024-001, 2024-002, and 2024-006. Except for the noncompliance described in this finding, 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
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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