



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, 2024

Release Date: April 8, 2025

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	2023		24-05	
Category 2:	0	4	4	2022	24-02		
Category 3:	0	0	0	2020	24-01	24-07	
TOTAL	1	6	7	2019		24-03	
				2017		24-04	
FINDINGS LAST AUDIT: 7							

INTRODUCTION

This digest covers the Northeastern Illinois University’s (University) Single Audit for the year ended June 30, 2024. 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, 5 of which were reported in the Financial Audit.

SYNOPSIS

- (24-06) The University did not have adequate procedures and controls in place to ensure that the effective date of students who unofficially withdrew was accurately reported to the National Student Loan Data System.
- (24-07) The University did not have adequate procedures in place to ensure grant reports were accurate and timely submitted and posted to their website.

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 ENROLLMENT REPORTING REQUIREMENTS

The University did not have adequate procedures and controls in place to ensure that the effective date of students who unofficially withdrew was accurately reported to the National Student Loan Data System (NSLDS).

During our testing of the University's compliance with enrollment reporting requirements for Direct loan programs via the NSLDS (OMB No. 1845-0035), we noted the University did not update program-level and campus-level effective enrollment dates for the students' appropriate withdrawal date. We noted the following:

- Two of 25 (8%) of the students originally tested withdrew during the Fall semester however were reported to NSLDS as withdrawn with an effective enrollment change date for the last day of the spring semester.
- Five of 25 (20%) of the students originally tested withdrew during their respective fall and spring semester however were reported to NSLDS as withdrawn with an effective enrollment at the end of the semester and not updated retroactively.
- 15 of 15 (100%) additional students tested as a result of the error withdrew during their respective fall and spring semester however were reported to NSLDS as withdrawn with an effective enrollment at the end of the semester and not updated retroactively thus bringing total errors to 22 of 40 students (55%). (Finding 6, pages 25-26)

Failure to update program-level and campus-level effective enrollment dates for the students' appropriate withdrawal date resulted in inaccurate reporting

We recommended the University's registrar's office implement processes and controls to ensure the appropriate determination of the last date of attendance for withdrawal determinations are reported to NSLDS.

University agreed with auditors

University officials agreed with the finding.

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 the University'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:

Grant reports were improperly completed and posted late

- Four of 4 (100%) Quarterly Public Reports did not report the cumulative student aid disbursed for each undergraduate and graduate student.
- Two of 4 (50%) Quarterly Public Reports were posted 175 days and 84 days late to the University's website. (Finding 7, pages 27-28) **This finding has been reported since 2020.**

We recommended the University improve its grant reporting and monitoring process to adhere with grant requests for reporting utilizing a calendar schedule and proper review before submission.

University agreed with auditors

University officials agreed with the finding.

OTHER FINDINGS

The remaining findings pertain to census data, noncompliance with the Fiscal Control and Internal Auditing 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 Single Audit.

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 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 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.

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FRANK J. MAUTINO
Auditor General

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