



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

Christopher B. Meister, Auditor General

SUMMARY REPORT DIGEST

NORTHEASTERN ILLINOIS UNIVERSITY

State Compliance Examination
 For the Year Ended June 30, 2025

Release Date: May 19, 2026

FINDINGS THIS AUDIT: 11	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2	2	4	2024	25-06		
Category 2:	2	5	7	2023		25-04, 25-09, 25-11	
Category 3:	0	0	0	2020	25-01		
TOTAL	4	7	11	2019		25-02	
FINDINGS LAST AUDIT: 11				2017		25-03	

INTRODUCTION

This digest covers the Northeastern Illinois University (University) Compliance Examination for the year ended June 30, 2025. Separate digests covering the University’s Financial Audit and Single Audit as of and for the year ended June 30, 2025 were previously released. In total, this report contains 11 findings, 8 of which were reported in the Financial Audit and Single Audit collectively.

SYNOPSIS

- (25-09) The University was not in compliance with personal services guidelines.
- (25-11) The University did not comply with the College Student Immunization Act and the Illinois Department of Public Health’s administrative rules.

<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 CONTROLS OVER PERSONNEL FILES

The University was not in compliance with personal services guidelines.

Two employees missing ethics training

During our payroll testing, we noted 2 of 25 (8%) employees tested did not complete their required annual ethics training.

During our leave of absence testing, we noted 1 of 5 (20%) employees tested did not have their status change reported as required to the Department of Central Management Services. (Finding 9, page 28) **This finding has been reported since 2023.**

We recommended the University take steps to ensure all required employee training is completed and to ensure all leaves of absence are properly reported.

University agreed with auditors

The University agreed with the recommendation.

NONCOMPLIANCE WITH THE 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 to IDPH does not reconcile to University records

- The University was unable to reconcile the total number of students entering the University during the Fall 2024 semester to the number of students entering the University as reported to the IDPH.

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 11, pages 31-32). **This finding has been reported since 2023.**

We recommended the University strengthen procedures for documenting immunization compliance and implement enforcement mechanisms, including registration holds, for students who do not submit required documentation, in accordance with statutory requirements.

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, 2025 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, 2025.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the University for the year ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2025-001, 2025-006, 2025-007, and 2025-008. Except for the noncompliance described in these findings, 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
Deputy Auditor General

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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CHRISTOPHER B. MEISTER
Auditor General

CBM:JGR