

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
STATE COMPLIANCE EXAMINATION

For the Year Ended June 30, 2025

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
STATE COMPLIANCE EXAMINATION
For the Year Ended June 30, 2025

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NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
STATE COMPLIANCE EXAMINATION
For the Year Ended June 30, 2025

University Officials

President (08/01/24 to Present)	Dr. Katrina Bell-Jordan
Interim President (07/01/23 to 07/31/24)	Dr. Katrina Bell-Jordan
Vice President for Finance and Administration/Treasurer (03/17/25 to Present)	Ms. Beni Ortiz
Interim Vice President for Finance and Administration/Treasurer (04/01/24 to 03/16/25)	Ms. Beni Ortiz
Interim University General Counsel (02/16/24 to present)	Ms. Nicki Bazer
University General Counsel (10/04/23 to 02/15/24)	Vacant
University Associate General Counsel (02/17/25 to 01/05/26)	Ms. Emma Lubing
Director of Internal Audit	Ms. Chrystal Temples

Board Officers

Chair (Member since 01/31/23, elected 02/15/24)	Mr. J. Todd Phillips
Vice Chair (Member since 03/16/23, elected 05/28/24)	Ms. Michelle Morales
Secretary (Member since 08/07/23, elected 02/15/24)	Ms. Anna Meresidis

Board Members

Member (Appointed 10/18/24)	Mr. Carlos Garcia
Member (Appointed 08/07/23)	Ms. Anna Meresidis
Member (Appointed 05/22/23)	Mr. Jorge Leon
Member (Appointed 03/16/23)	Ms. Betty Fleurimond
Member (Appointed 03/16/23)	Ms. Michelle Morales
Member (Appointed 01/31/23)	Dr. Paula Wolff
Member (Appointed 01/31/23)	Mr. J. Todd Phillips
Member (Appointed 05/06/19)	Dr. Ann Kalayil
Student Member (07/01/24 to 06/30/25)	Ms. Itzel Linares

University Office

Northeastern Illinois University's primary administrative office is located at 5500 N. St. Louis Avenue, Chicago, Illinois 60625.

April 30, 2026

Plante & Moran, PLLC
1111 E Michigan Ave,
East Lansing, MI 48823

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Northeastern Illinois University (University). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following specified requirements during the one-year period ended June 30, 2025. Based on this evaluation, we assert that during the year ended June 30, 2025, the University has materially complied with the specified requirements listed below.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. Other than what was previously disclosed and reported in the Schedule of Findings, the University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Northeastern Illinois University

SIGNED ORIGINAL ON FILE

Dr. Katrina Bell-Jordan
President

SIGNED ORIGINAL ON FILE

Beni Ortiz
Vice President for Finance and
Administration/Treasurer

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
STATE COMPLIANCE EXAMINATION
For the Year Ended June 30, 2025

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, or disclaimers, but does contain a modified opinion on compliance and identifies a material weakness over internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Reports</u>
Findings	11	11
Repeated Findings	7	8
Prior Recommendations Implemented or Not Repeated	4	5

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-001	11	2024/2020	Inadequate Internal Controls over Census Data	Material Weakness /Material Noncompliance
2025-002	14	2024/2019	Lack of Adequate Control over the Review of Internal Controls for Service Providers	Significant Deficiency/Noncompliance
2025-003	16	2024/2017	Weakness in Computer Security	Significant Deficiency/Noncompliance

NORTHEASTERN ILLINOIS UNIVERSITY
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STATE COMPLIANCE EXAMINATION
For the Year Ended June 30, 2025

SCHEDULE OF FINDINGS (CONTINUED)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2025-004	18	2024/2023	Lack of Adequate Change Management Controls	Significant Deficiency/ Noncompliance
2025-005	20	New	Lack of Adequate Controls over Federal Filing Requirements	Significant Deficiency/ Noncompliance
2025-006	22	2024/2024	Noncompliance with Enrollment Reporting Requirements	Material Weakness/ Material Noncompliance
2025-007	24	New	Noncompliance with Federal Funding Accountability and Transparency Act (FFATA) Reporting Requirement	Material Weakness/ Material Noncompliance
2025-008	26	New	Noncompliance with Reimbursements to Subrecipients	Material Weakness/ Material Noncompliance
2025-009	28	2024/2023	Inadequate Controls over Personnel Files	Significant Deficiency/ Noncompliance
2025-010	29	New	Inadequate Controls over Operations of Automotive Equipment	Significant Deficiency/ Noncompliance
2025-011	31	2024/2023	Noncompliance with the College Student Immunization Act	Significant Deficiency/ Noncompliance

Prior Findings Not Repeated

A	33	2024/2022	Noncompliance with the Fiscal Control and Internal Auditing Act
B	33	2024/2020	Noncompliance with Grant Reporting Requirements
C	33	2024/2024	Noncompliance with the Student Parent Data Collection Act
D	33	2024/2024	Failure to Timely Submit Salary Report

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
STATE COMPLIANCE EXAMINATION
For the Year Ended June 30, 2025

EXIT CONFERENCE

The University waived an exit conference in email correspondence from Chrystal Temples, Director of Internal Audit, on April 28, 2026. The responses to the recommendations were provided by Chrystal Temples, Director of Internal Audit, in a correspondence dated April 28, 2026.

INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board of Trustees
Northeastern Illinois University

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the Northeastern Illinois University (University) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the year ended June 30, 2025. Management of the University is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the University's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board of Trustees
Northeastern Illinois University

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the University complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the University complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the University's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the University during the years ended June 30, 2025. As described in the accompanying Schedule of Findings as items 2025-001 and 2025-006 through 2025-008, the University had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the University complied with the specified requirements during the year ended June 30, 2025, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2025-002 through 2025-005 and 2025-009 through 2025-011.

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board of Trustees
Northeastern Illinois University

The University's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The University's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the University's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the University's compliance with the specified requirements and to test and report on the University's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2025-001 and 2025-006 through 2025-008 to be material weaknesses.

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board of Trustees
Northeastern Illinois University

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2025-002 through 2025-005 and 2025-009 through 2025-011 to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The University's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The University's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

East Lansing, MI
April 30, 2026

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Year Ended June 30, 2025

2025-001. FINDING - Inadequate Internal Controls over Census Data

Northeastern Illinois University (University) did not have adequate internal control over reporting its census data to provide assurance that the census data submitted to the State Universities Retirement System (System) and State Employees' Group Insurance Program (Plan) was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or other postemployment benefit (OPEB) plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuations (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the University's employees are members of both the pension plan administered by the System and the Plan sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Additionally, CMS' actuary uses census data for employees of the State's public universities provided by the System, along with census data for other participating members provided by the State's four other pension systems, to prepare their projection of the liabilities of the Plan. Finally, the System's actuary and CMS' actuary used census data transmitted by the University during fiscal year 2023 to project pension and OPEB-related balances and activity at the plans during fiscal year 2024, which is incorporated into the University's fiscal year 2025 financial statements.

During the performance of the census examination, the auditors noted the following:

- The University had not performed an initial complete reconciliation of its census data recorded by the System to its internal records to establish a base year of complete and accurate census data.
- After establishing a base year, the University had not developed a process to annually obtain from the System the incremental changes recorded by the System in their census data records and reconcile these changes back to the University's internal supporting records.
- During completeness testing of University faculty data, the auditors identified twelve instructors that were not reported as eligible to participate in the System and the Plan by the University.
- During cut-off testing of data transmitted by the University to the System, the auditors identified the following events that were reported to the System after the close of the fiscal year in which the event occurred, resulting in improper exclusion or inaccurate member status (active or inactive) as of fiscal year-end.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-001. FINDING - Inadequate Internal Controls over Census Data (Continued)

- Two new employee hires.
- Forty-six employee terminations.

The result of the errors above led to contributions due to the plan being understated and inaccurate census data being utilized by the System and the State in the performance of the annual pension and OPEB actuarial valuation processes. The independent actuaries utilized by the System and the State of Illinois for the pension and OPEB plans deemed the errors immaterial to the plan level valuations as a whole.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative control to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Additionally, eligibility criteria for participation in the System under the Illinois Pension Code (Code) (40 ILCS 5/15-134(a)) states any person who is an employee of the University becomes a participant in the System. Under the Code (40 ILCS 5/15-107), an employee is any member of the educational, administrative, secretarial, clerical, mechanical, labor, or other staff of an employer whose employment in a position in which services are expected to be rendered on a continuous basis for at least four months or an academic term, whichever is less, who is:

- 1) not a student employed on a less than full-time temporary basis;
- 2) not receiving a retirement or disability annuity from the System;
- 3) not on military leave;
- 4) not eligible to participate in the Federal Civil Service Retirement System;
- 5) not currently on a leave of absence without pay more than 60 days after the termination of the System disability benefits;
- 6) not paid from funds received under the Federal Comprehensive Employment and Training Act as a public service employment program participant hired on or after July 1, 1979;
- 7) not a patient in a hospital or home;
- 8) not an employee compensated solely on a fee basis where such income would net earnings from self-employment;
- 9) not providing military courses pursuant to a federally-funded contract where the University has filed a written notice with the System electing to exclude these persons from the definition of an employee;
- 10) currently on lay-off status of not more than 120 days after the lay-off date;
- 11) not on an absence without pay of more than 30 days; and,
- 12) a nonresident alien on a visa defined under subparagraphs (F), (J), (M), or (Q) of Section 1101(a)(15) of Title 8 of the United States Code who (1) has met the Internal Revenue Service's substantial presence test and (2) became an employee on and after July 1, 1991.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-001. FINDING - Inadequate Internal Controls over Census Data (Continued)

In addition, the Code (40 ILCS 5/15-157) requires the University to, at a minimum, withhold contributions of each employee's total compensation of 8% (9.5% for firefighters or police officers) for their participation in the System, unless further contributions by the employee would either exceed the maximum retirement annuity in the Code (40 ILCS 5/15-136(c)) or the Tier 2 earnings limitation within the Code (40 ILCS 5/15-111(b)), and remit these amounts to the System. Further, the Code (40 ILCS 5/15-155(b)) requires the University remit employer contributions to the System reflecting the accruing normal costs of an employee paid from federal or trust funds.

Finally, we noted participation in the OPEB is derivative of an employee's eligibility to participate in the System, as members of the System participate in OPEB as annuitants under the State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/3(b)).

University management indicated the errors were due to competing priorities during the implementation of the Human Resource system and the impact of staff turnover, resulting in delays.

Failure to ensure complete, timely, and accurate census data was reported to the System reduces the overall reliability of pension and OPEB-related balances and activity reported in the University's financial statements, the financial statements of other employers within both plans, and the State of Illinois' Annual Comprehensive Financial Report. Further, failure to report all eligible employees to the System may result in employees not receiving the pension and OPEB benefits they are entitled to receive under the Code and the Act. (Finding Code No. 2025-001, 2024-001, 2023-001, 2022-001, 2021-001, 2020-001)

RECOMMENDATION

We recommend the University continue to work with the System to complete a base year reconciliation of complete and accurate census data. Once completed, establish the process of annually obtaining from the System the incremental changes recorded in the census data records and reconcile these changes back to the University's internal supporting records. If differences are noted between the University's data and the System's data, these differences should be communicated timely and rectified to ensure the actuarial valuations are using accurate data.

Further, we recommend the University strengthen controls to ensure all eligible employees are reported to the System and State, along with any required employee and employer contributions.

Finally, we recommend the University strengthen controls to ensure all events occurring within the census data accumulation year are reported timely to the System so these events can be incorporated into the census data utilized in the annual actuarial valuation process.

UNIVERSITY RESPONSE

The University agrees with the recommendation.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-002. FINDING - Lack of Adequate Control Over the Review of Internal Controls for Service Providers

Northeastern Illinois University (University) lacked adequate controls over review of internal controls over service providers.

The University entered into agreements with various service providers to assist with significant processes such as (1) implementing University-wide defined criteria to identify the third-party service providers that require a System and Organization Controls (SOC) report or equivalent review, including the frequency of reviews performed, and (2) enhancing the SOC report review procedures to perform mappings of Complementary User Entity Controls (CUEC) to specific University internal controls.

We noted the University has not established documented policies and procedures to monitor performance and contractual compliance of service providers. In addition, the University has not established a documented and comprehensive policy or procedures to guide vendors' due diligence when onboarding third-party service providers and defining a service provider versus a vendor.

We selected a sample of five service providers where a SOC report was required for Fiscal Year 2025 and noted the following:

- A documented risk assessment to ensure the contracted controls are in place for service providers was not provided for five (100%) service providers.
- For one (20%) service provider, a contract was provided, but it did not outline the security, integrity, availability, confidentiality, or privacy controls over the University's applications and data.
- For five (100%) service providers, a contract was provided, but documentation of monitoring over the performance measures and problems to ensure compliance with contractual terms was not provided.
- For five (100%) service providers, CUEC mapping was provided, but the mapping did not cover the current audit period.
- For one (20%) service provider, a SOC report and bridge letter was not provided.
- For three (60%) service providers, SOC reports were provided, but the reports did not cover the current audit period, and the associated bridge letters were not provided.
- For one (20%) service provider, a SOC report and bridge letter were provided, but the report and letter did not cover the current audit period.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their information technology (IT) environment or operations to obtain assurance over the entities' internal controls related to the services provided. Such assurance may be obtained via SOC reports or independent reviews.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-002. FINDING - Lack of Adequate Control Over the Review of Internal Controls for Service Providers (Continued)

University management indicated that the conditions noted were primarily due to two factors. First, the University currently lacks technology to fully and consistently evaluate all vendors to determine if their work meets expectations, and current processes are being executed inconsistently within this limitation. Second, the University has not clearly defined the differences between vendors, service providers, and third-party providers, which has caused confusion and inconsistencies in onboarding, monitoring, and review activities.

The lack of a consistent process executed by the University to evaluate the service providers makes it difficult to identify and assess risks that service providers have on security, integrity, availability, confidentiality, and security of the University's computer systems and data. (Finding Code No. 2025-002, 2024-003, 2023-004, 2022-003, 2021-003, 2020-003, 2019-020)

RECOMMENDATION

We recommend the University:

- Establish and enforce a formal, documented University-wide onboarding requirement and processes for all service providers.
- Establish and enforce contractual requirements to ensure all service provider agreements define security, integrity, availability, confidentiality, and privacy controls for the University's applications and data.
- Establish and enforce a formal risk assessment process to ensure contracted controls are in place for service providers.
- Establish and enforce a formal University-wide requirement to perform CUEC mapping.
- Establish and enforce a formal University-wide requirement in obtaining and reviewing SOC reports and bridge letters from service providers.

UNIVERSITY RESPONSE

The University agrees with the recommendation. Additionally, The University recognizes the underlying findings and is actively addressing the conditions noted. With the upcoming implementation of the new finance system, which includes a Vendor Management module, the University will gain the capabilities to properly identify all vendors, service providers, and third-party service providers in the system by clearly indicating them by type. This will allow for consistent monitoring, evaluation and oversight of their performance.

The University is also updating its Vendor Management Policy and related procedures to clearly define the distinctions between vendors, service providers, and third-party providers. These policy updates will establish standardized guidance for onboarding, monitoring, and reviewing all service providers, ensuring consistent and auditable processes across the University.

The University remains committed to strengthening controls in this area and anticipates that these initiatives will substantially reduce related findings in future audit periods.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-003. FINDING - Weakness in Computer Security

Northeastern Illinois University (University) has not adequately safeguarded its computing environment.

During our review and sample testing of the University's computer security, we noted the following:

- Enterprise Resource Planning (ERP) access testing:
 - During the audit period, the Information Technology (IT) Manager/Administrative Coordinator (Coordinator), depending on the timing, was not consistently notified of employee separation or terminations. Additionally, for student aide accounts, the Coordinator may not have been notified of terminations unless the department sends notification. Reliance on manual notifications and reviews increases the risk of delays or oversights in removing or validating user access, making it difficult to enforce least-privilege access consistently
 - For 2 (17%) of 12 managers selected for user access review testing, access was not removed as requested by the supervisors who noted inappropriate access for their users.
 - For 1 (8%) of 12 managers selected for user access review testing, a determination on the user's access was not finalized.
 - 2 (8%) of 25 employees selected for testing who the University identified as removed from the ERP system; however, they are present in the ERP Active User Listing.
 - 1 (4%) of 25 users did not receive a response from their manager for validation of access.
 - 2 (8%) of 25 users were noted as not needing access by their managers.
- Student system access testing:
 - For 1 (13%) of 8 managers, the user access review documentation was not provided.
 - Records were not kept for provisioning access to the student system. As such, for 4 (100%) of 4 users tested, evidence of approval was not provided.
 - 1 (25%) of 4 users did not have the authority to approve transactions, which contradicts their abilities in the student system.
 - 1 (4%) of 25 users was noted as retaining access to the student system. Per inspection, the Comptroller's Office did not receive a termination email for the user.
 - 1 (4%) of 25 employees selected for testing who the University identified as removed from the ERP system; however, they were present in the student system's Active User Listing.
 - 2 (8%) of 25 users did not receive a response from their managers for validation of access.
 - 4 (16%) of 25 users were noted as not needing access by their manager.
- Human Resource system access testing:
 - One supervisor requested access roles to be removed from two users, but the two users still held these access roles at the end of our testing.
- Operating Systems:
 - We noted 68 devices were running unsupported operating systems in the University's environment.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-003. FINDING - Weakness in Computer Security (Continued)

The finding was first reported in Fiscal Year 2017. In subsequent years, the University has been unsuccessful in implementing appropriate procedures to improve its controls over computer security.

The *Framework for Improving Critical Infrastructure Cybersecurity* and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology, Access Control section, requires entities to develop access provisioning policies and establish controls to ensure authorized users only have needed access.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

University officials stated they operate multiple separate systems to manage user access but lack an automated, centralized system to monitor and reconcile access across these platforms.

Failure to (1) periodically review and update users' access rights, (2) implement governance monitoring, (3) document changes to users' access rights, and (4) update operating systems could result in inappropriate access and manipulation of the University's data. (Finding Code No. 2025-003, 2024-004, 2023-005, 2022-002, 2021-002, 2020-002, 2019-018, 2018-021, 2017-018)

RECOMMENDATION

We recommend the University:

- Periodically review and update user access.
- Ensure implementation of governance monitoring.
- Ensure documentation of changes to users' access rights are maintained.
- Update all operating systems timely.

UNIVERSITY RESPONSE

The University agrees with the recommendation. The University has made meaningful progress in addressing this issue and remains committed to continuous improvement. We are currently evaluating our access provisioning and termination processes to determine whether newer systems can offer greater automation capabilities. Additionally, while updating all operating systems is not feasible — as some are required to support dependent legacy applications — we will identify outdated operating systems that could be upgraded and prioritize those updates as resources become available.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-004. FINDING - Lack of Adequate Change Management Controls

Northeastern Illinois University (University) did not have adequate Change Management Controls.

During our testing of the Human Resource system, we noted there was not a consistent system in place for tracking day-to-day changes as they were dispersed across tickets and emails.

In addition, the University did not require a post implementation review for any of its system changes.

The *Framework for Improving Critical Infrastructure Cybersecurity* and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology, Information Protection Processes section, requires entities to develop Security policies (that address purpose, scope, roles, responsibilities, management commitment, and coordination among organizational entities), processes, and procedures that are maintained and used to manage protection of information systems and assets.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

University officials stated they currently lack a dedicated change management software solution capable of centralizing, standardizing, and monitoring system changes across all functional areas. While the University implemented a new information technology (IT) ticketing system to improve visibility and service request tracking, the platform was not designed to function as a comprehensive change management workflow tool. As a result, it does not provide the structured approval routing, documentation controls, audit trail functionality, and post-implementation review capabilities necessary to fully support formal change management requirements. Consequently, change documentation and approvals have remained dispersed across multiple channels, including tickets and email communications, resulting in inconsistent monitoring and oversight.

Failure to periodically review or monitor all implemented changes might lead to inappropriate changes being made to sensitive systems. (Finding Code No. 2025-004, 2024-005, 2023-006)

RECOMMENDATION

We recommend the University document, approve, and maintain all system changes, in addition to requiring a post-implementation review of those system changes.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-004. FINDING - Lack of Adequate Change Management Controls (Continued)

UNIVERSITY RESPONSE

The University agrees with the recommendation and acknowledges the need for a more centralized and standardized change management process. While the University has made progress in strengthening oversight and visibility of system changes, we recognize that existing tools do not fully meet formal change management workflow requirements.

The University is currently implementing within the Human Resource system an integrated change management and request framework with capabilities designed to centralize system change requests, route approvals through structured workflows, maintain system-generated audit trails, and support appropriate post-implementation documentation.

These changes will be in place by July 1, 2026 and the University believes that implementation of the Human Resource System change management functionality will fully remediate this finding and position the institution for resolution in FY2027.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-005. FINDING - Lack of Adequate Controls over Federal Filing Requirements

Northeastern Illinois University (University) did not timely file its data collection form and related reporting package to the Federal Audit Clearinghouse (FAC) for the year ended June 30, 2024.

CONDITIONS FOUND & CRITERIA

The schedule of expenditures of federal awards was not finalized as part of the federal filing requirement for submission by the March 31, 2025 deadline. It was submitted April 8, 2025 (eight days late), with an audit report date of March 21, 2025.

Uniform Guidance 2 CFR 200.510(b) requires the University to prepare a schedule of expenditures of federal awards (schedule) for the period covered by the auditee's financial statements. The schedule must be completed to compile the reporting package for submission to the Federal Audit Clearinghouse within the earlier of 30 days after the receipt of the auditor's reports or nine months after the end of the audit period (2 CFR 200.512(a)(1)).

Generally accepted accounting standards requires an effective system of internal controls, which should include procedures to ensure compliance with federal reporting requirements and timely submission of required federal reports.

CAUSE

The University completed the audit and electronically provided the reporting package to the State oversight agency on March 21, 2025, with the original signed documents subsequently mailed and received by the State agency on March 28, 2025. This was later than planned due to unforeseen delays in the financial audit and single audit engagements. Once the reporting package was received by the State agency, their internal review and posting process required ten days after receipt before reports could be posted to its website. During this period, the University was not able to submit the reporting package to the FAC until the report had been posted. The University requested a due date extension from the FAC; however, the request was denied. As a result, the submission to the FAC occurred after the federal deadline, on April 8, 2025 when the state oversight agency posted the report.

EFFECT

Federal oversight agencies use the data collection form and related reporting package as a key tool in monitoring the accountability of federal awards. Failure to submit timely the required federal reports impairs the ability of federal oversight agencies to perform such monitoring on a timely basis. Timeliness of the data collection form and related reporting package also precludes the University's identification as a low-risk auditee. (Finding Code No. 2025-005)

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-005. FINDING - Lack of Adequate Controls over Federal Filing Requirements (Continued)

RECOMMENDATION

We recommend the University implements a control to ensure the federal reporting requirements are met.

UNIVERSITY RESPONSE

The University agrees with the recommendation. The University fulfilled all obligations necessary to complete and submit the single audit. As noted in the finding, the report was dated March 21, 2025 and was delivered to the appropriate state agency on March 28, 2025. The state agency's review and posting process requires approximately ten days after receipt of the original document before posting to its website, combined with the unforeseen delays in the financial audit and single audit engagement along with notification to the University not to file with the federal government until that posting occurred on April 8, 2025, resulted in this finding.

Accordingly, the University will adjust its internal timeline to ensure that future audit reporting packages are submitted to the State oversight agency several weeks in advance of the Federal Audit Clearinghouse (FAC) deadline to allow sufficient time for the State review process and timely federal submission.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-006. FINDING - Noncompliance with Enrollment Reporting Requirements

Federal Agency:	Department of Education
Assistance Listing Numbers:	84.268, 84.063
Program Names:	Federal Direct Student Loans, Federal Pell Grant Program
Award Numbers:	P268K251350 – 2025; P063P241350 - 2025
Questioned Costs:	None

Northeastern Illinois University (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 National Student Loan Data System (NSLDS).

CONDITIONS FOUND & CRITERIA

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 Spring semester; however, they were reported to NSLDS as withdrawn with an effective enrollment change date in the following Fall semester and were not updated retroactively.

NSLDS requires that the date the current enrollment status is to be reported when the change was first effective (See 4.4.2 of *NSLDS Enrollment Reporting Guide*).

- Ten of 15 (67%) additional students tested as a result of the error withdrew during their respective fall and spring semester; however, they were reported to NSLDS as withdrawn with an effective enrollment at the end of the semester and were not updated retroactively, thus bringing total errors to 12 of 40 students (30%).

NSLDS requires that the date the current enrollment status is to be reported when the change was first effective (See 4.4.2 of *NSLDS Enrollment Reporting Guide*) and can be retroactively reported to reflect the accurate effective date (See 4.4.5 of *NSLDS Enrollment Reporting Guide*). The sample was not intended to be, and was not, a statistically valid sample.

The *NSLDS Enrollment Reporting Guide* (4.4.5) does speak to continuing education as a way of determination of student’s enrollment status. However, this is only applicable when evaluating the end of the current school year, during the spring and summer semester, with respect to the upcoming school year’s fall semester.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-006. FINDING - Noncompliance with Enrollment Reporting Requirements (Continued)

CAUSE

University officials stated due to timing issues between the University's enrollment file certification process and the NSLDS's roster creation process, the exceptions above were noted.

EFFECT

Failure to meet enrollment reporting requirements is noncompliance with federal regulations and could result in loss of loan/grant funding in future years. (Finding Code No. 2025-006, 2024-006)

RECOMMENDATION

We recommend the University's implement greater controls and oversight of the University's current Roster Verification process to ensure that a more accurate determination of the last date of attendance for withdrawal determination are reported to NSLDS.

UNIVERSITY RESPONSE

The University agrees with the recommendation. To prevent a recurrence of roster timing conflict, the University will coordinate with the NSC to determine the most appropriate submission date for the Unofficial Withdrawal file. Implementing this solution will require the Financial Aid Office to provide the Registrar's Office with the complete Unofficial Withdrawal file (Last Dates of Attendance included) earlier, as all students on that file are reported to the NSC as actively enrolled students.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-007. FINDING - Noncompliance with Federal Funding Accountability and Transparency Act Reporting Requirement

Federal Agency:	Department of Education
Assistance Listing Numbers:	84.031
Program Names:	Higher Education Institutional Aid, ARCOS - Advancing Research and Career Opportunities in STEM
Award Numbers:	P031C210111 – 2021
Questioned Costs:	None

Northeastern Illinois University (University) did not report a first-tier subaward of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) for the Higher Education Institutional Aid grants.

CONDITIONS FOUND & CRITERIA

The Higher Education Institutional Aid grants had one first-tier subaward for \$217,541 that was not reported to the FSRS. This was the only subaward granted in the Higher Education Institutional Aid program.

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the FSRS.

CAUSE

University officials stated the University did not have a formalized process for FFATA subaward reporting and had not clearly assigned responsibility to a specific office, resulting in the subaward not being reported.

EFFECT

FFATA reporting is critical for management of federal funds when first-tier subawards are made. Without controls in place, the University is not in compliance with federal regulations. (Finding Code No. 2025-007)

RECOMMENDATION

We recommend the University implements processes and controls to ensure that FFATA reporting requirements are executed when required.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-007. FINDING - Noncompliance with Federal Funding Accountability and Transparency Act Reporting Requirement (Continued)

UNIVERSITY RESPONSE

The University agrees with the recommendation and acknowledges that the first-tier subaward under the Higher Education Institutional Aid grant was not reported to the FSRS. This occurred because the University did not have an established process for FFATA reporting and had not clearly designated which office was responsible. The University will explore procedures to address this issue.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-008. FINDING - Noncompliance with Reimbursements to Subrecipients

Federal Agency:	National Science Foundation
Assistance Listing Numbers:	47.070
Program Names:	Research and Development Cluster: CISE-MSI: RPEP: S&CC: Information Systems meet Cultural Competencies; CISE-MSI: DP: IIS-III: ACOSUS: An AI-driven counseling System for Underrepresented Transfer Students
Award Numbers:	2131291 – 2021; 2219623 – 2022
Questioned Costs:	None

Northeastern Illinois University (University) did not pay reimbursements within 30 days for certain subrecipients in the Research and Development Cluster.

CONDITIONS FOUND & CRITERIA

For three of 10 (30%) subrecipient invoices selected for testing in the Research and Development Cluster, the University made payments in a time period greater than 30 days. The sample was not intended to be, and was not, a statistically valid sample.

Uniform Guidance (2 CFR 200.305(b)(3)) requires, for recipients and subrecipients other than states, payment methods must minimize the time elapsing between the transfer of funds from the federal agency or the pass-through entity and the disbursement of funds by the recipient or subrecipient, regardless of whether the payment is made by electronic funds transfer or by other means. Further, when the reimbursement method is used for payment, organizations must make a payment within 30 calendar days after receipt of the billing unless the federal awarding agency or pass-through entity reasonably believes the request to be improper.

CAUSE

University officials stated the department did not timely enter invoices into the Accounts Payable system which resulted in delayed processing by Accounts Payable, thus the payment was not made in accordance with the Uniform Guidance.

EFFECT

Failure to meet subrecipients payment requirements is noncompliance with federal regulations and could result in loss of grant funding in future years. (Finding Code No. 2025-008)

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-008. FINDING - Noncompliance with Reimbursements to Subrecipients (Continued)

RECOMMENDATION

We recommend the University implements processes and controls to ensure that payments to subrecipients are made in accordance with the Uniform Guidance.

UNIVERSITY RESPONSE

The University agrees with the recommendation. This issue was due to one department's oversight in maintaining and providing appropriate documentation. The department was sent a reminder of the expectation of timely filing all required documentation to ensure payments to subrecipients are made in accordance with the Uniform Guidance.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-009. FINDING - Inadequate Controls over Personnel Files

Northeastern Illinois University (University) was not in compliance with personal services guidelines.

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 (CMS).

The State Officials and Employees Ethics Act (5 ILCS 430/5-10) requires that each officer, member, and employee must complete, at least annually, an ethics training program conducted by the appropriate State agency.

The Illinois Administrative Code (80 Ill. Admin. Code 302.795) requires the approval of the Director of Central Management Services when relieving an employee from duty.

The University stated that the CMS guidance governing status changes for certain leave types was updated in July 2024. Human Resources' had practices in place based on prior governance and because of this, the sampled case was handled following prior practices which predated the update. Additionally, in relation to the ethics training issue, the University stated, despite providing multiple reminders, some employees did not complete ethics training.

Failure to maintain adequate controls over required employee training could result in noncompliance. Failure to maintain adequate controls over leaves of absence and reporting could result in unauthorized employee status changes and incorrect treatment of absences. (Finding Code No. 2025-009, 2024-011, 2023-011)

RECOMMENDATION

We recommend the University take steps to ensure all required employee training is completed. Additionally, we recommend the University ensure all leaves of absence are properly reported.

UNIVERSITY RESPONSE

The University agrees and is dedicated to full compliance with State requirements. The University is continuously improving the ethics training program, including its delivery, monitoring, and corrective action procedures, and anticipates measurable progress in the future.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-010. FINDING - Inadequate Controls over Operations of Automotive Equipment

Northeastern Illinois University (University) was not in compliance with operations of automotive equipment guidelines.

During our testing of 21 vehicles, we noted the following:

- 2 vehicles (10%) had incorrect license plate numbers listed. We noted that license plate numbers changed between the interim and year-end listings and, after further inquiry, did not associate with the vehicles' registrations.
- 2 vehicles (10%) did not appear on the year-end vehicle listing when they should have been included. We noted that both vehicles appeared on a separate mileage report and were not out of service and, as such, should have been included within the vehicle listing.
- 1 vehicle (5%) had an incorrect mileage listed within the year-end vehicle listing.

We noted 1 of 1 accident tested (100%) was not timely reported to the Department of Central Management Services (CMS). The accident was reported 10 days late.

The University did not designate the correct individual as the Vehicle User Officer in its Vehicle Use Policy reported to CMS. We noted that the policy lists the Assistant Vice President for Procurement and Support Services as the Vehicle Use Officer, but the University states the person in that position is the Vehicle Services Manager.

The State Vehicle Identification Act (30 ILCS 610/2 to 3) requires that all vehicles not exempt from identification by Section 4 of this Act be identified by a special registration plate or digital registration plate. Every university, possessing, operating or controlling vehicles shall ensure that such vehicles are properly identified by affixing the special registration plate or digital registration plate.

The Illinois Administrative Code (44 Ill. Admin. Code 5040.300) requires that any employee who drives a state vehicle whether personally assigned or pooled must record the mileage of daily use. All mileage should be recorded on a monthly mileage report. Additionally, the Agency Vehicle Coordinator is required to maintain the inventory of vehicles.

The University's Vehicle Use Policy states that if a vehicle is in use, the vehicle's start and end mileage must be recorded daily on the vehicle's log. If a vehicle is not specifically assigned to an employee, or if there are multiple users per day, each driver must record the time that they took possession of the vehicle in addition to the beginning and ending mileage.

The Illinois Administrative Code (44 Ill. Admin. Code 5040.520) also requires the Agency Vehicle Coordinator submit the CMS Claim Intake Form to the CMS Auto Liability Unit no later than 7 calendar days following the accident.

The State Vehicle Use Act (30 ILCS 617/10(a)) requires the University to designate a vehicle use officer to monitor the use of State-owned vehicles.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-010. FINDING - Inadequate Controls over Operations of Automotive Equipment (Continued)

The University stated that its Vehicle Services division underwent substantial changes in process and personnel during the audit period. These changes contributed to inconsistencies in the reports and listings that the University is required to maintain.

Failure to maintain accurate vehicle records could result in noncompliance and inaccurate reporting. Failure to timely notify CMS about accidents results in noncompliance and incomplete data for insurance and reporting purposes. (Finding Code No. 2025-010)

RECOMMENDATION

We recommend the University establish controls to ensure accurate vehicle records are maintained and that all accidents are timely reported.

UNIVERSITY RESPONSE

The University agrees. The University remains committed to accurate documentation and reporting. The issues identified in this finding have been resolved both internally and in coordination with the appropriate State agencies.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-011. FINDING - Noncompliance with the College Immunization Act

Northeastern Illinois University (University) did not comply with the College Student Immunization Act and the Illinois Department of Public Health’s (IDPH) administrative rules.

We noted the following during our testing:

- 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.
- 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.

We also noted instances in which the University attempted to assist students in finding their records, but students' historical vaccination records from the State vaccination registry did not have complete records.

The College Student Immunization Act (Act) (110 ILCS 20/2) states that no person shall attend a post-secondary educational institution without presenting proof of required immunizations against preventable communicable diseases. Such proof of immunization, or documentation of a medical exemption or religious objection, must be presented to and maintained by the post-secondary educational institution.

In addition, per the Act (110 ILCS 20/4), if proof of immunization, certification of medical exemption, or statement of religious objection is not in the possession of the institution for an enrolled student, the student shall be precluded from registering in a subsequent term or semester until the appropriate documentation is provided. The institution is not liable for monetary loss incurred by a student who is precluded from registration due to noncompliance with the Act.

University officials indicated that a significant volume of students are noncompliant with immunization requirements (over 5,000 students), and that the University lacks sufficient resources to develop and implement controls to monitor and follow up on noncompliant students. In addition, the University does not place registration holds on student accounts for immunization noncompliance, resulting in a lack of enforcement mechanisms. Management stated that enrollment has been lower than desired in recent years and expressed concern that placing registration holds on noncompliant students could negatively impact enrollment.

Noncompliance with the Act and inability to demonstrate that enrolled students have received required immunizations, increases exposure to regulatory and public health risks. (Finding Code No. 2025-011, 2024-008, 2023-009)

RECOMMENDATION

We recommend 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.

NORTHEASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – CURRENT FINDINGS (CONTINUED)
For the Year Ended June 30, 2025

2025-011. FINDING - Noncompliance with the College Immunization Act (Continued)

UNIVERSITY RESPONSE

The University agrees with this finding. The University presented a two-year corrective action plan in its response to state legislators regarding the FY24 audit finding in July 2025.

Despite challenges, the University has made notable progress. Through consistent student outreach and offering free on-campus vaccinations, compliance has improved. The University has reached 38% overall compliance as of Spring semester 2026. Completed and ongoing corrective actions include:

- Summer 2025: Purchase of new EHR system with immunization management software. Hired additional staff. Implemented a program to provide required vaccination administration for students at no cost.
- Fall 2025: The Communication/marketing committee rolled out the immunization communication campaign to the university.
- Spring 2026: Implementation of soft hold to all non-compliant student accounts to inform them to submit records.
- Summer 2026: In progress, promotion of a medical office assistant to a medical office associate to manage immunization records and university compliance.
- Fall 2026: Implement a hard hold for registration for all current students beginning 10/19/2026. Continue marketing and communication.
- Fall 2027: Following policy as written, implement a hard hold for all students after the 10th day at the start of school.

Additionally, precautionary measures have been taken to continually monitor immunization rates and the status of diseases within the community for public safety. Examples of these measures include SHS access to the Illinois Comprehensive Automated Immunization Registry Exchange and partnerships with a vaccine management company, the Chicago Department of Health, and the Vaccines for Children program. SHS continues to offer vaccines to all enrolled students at no additional cost.

NORTHEASTEN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2025

A. **FINDING** Noncompliance with the Fiscal Control and Internal Auditing Act

During the prior examination, the University did not comply with the Fiscal Control and Internal Auditing Act (FCIAA).

During the current examination, the University complied with the requirements of the FCIAA based on our testing. (Finding Code No. 2024-002, 2023-003, 2022-011)

B. **FINDING** Noncompliance with Grant Report Requirements

During the prior audit, 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 the current audit, the HEERF grant was fully complete and no additional reporting was required. (Finding Code No. 2024-007, 2023-007, 2022-005, 2021-008, 2020-011)

C. **FINDING** Noncompliance with the Student Parent Data Collection Act

During the prior examination, the University did not comply with the Student Parent Data Collection Act.

During the current examination, the University was in compliance with the Student Parent Data Collection Act. (Finding Code No. 2024-009)

D. **FINDING** Failure to Timely Submit Required Salary Report

During the prior examination, the University did not submit their salary report to the Illinois Board of Higher Education (IBHE) by the required deadline.

During the current examination, the University did submit their salary report to the IBHE by the required deadline. (Finding Code No. 2024-010)