



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**SOUTHERN ILLINOIS UNIVERSITY**

Single Audit  
 For the Year Ended June 30, 2022

Release Date: March 30, 2023

<b>FINDINGS THIS AUDIT: 8</b>				<b>AGING SCHEDULE OF REPEATED FINDINGS</b>			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>0</b>	<b>1</b>	<b>1</b>	2020	<b>1</b>		
<b>Category 2:</b>	<b>5</b>	<b>2</b>	<b>7</b>	2018		<b>2</b>	
<b>Category 3:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2017		<b>7</b>	
<b>TOTAL</b>	<b>5</b>	<b>3</b>	<b>8</b>				
<b>FINDINGS LAST AUDIT: 5</b>							

**INTRODUCTION**

This digest covers Southern Illinois University’s (University) Single Audit for the year ended June 30, 2022. A separate digest covering the University’s Financial Audit was separately released. In addition, a separate digest covering the University’s State compliance examination for the year ended June 30, 2022 will be released at a later date. In total, this digest contains 8 findings, 1 of which was reported in the Financial Audit.

**SYNOPSIS**

- (22-2) The University’s Carbondale campus did not have adequate procedures in place to ensure the earmarking requirements for the Student Support Services program were met during the fiscal year.
- (22-4) The University’s Carbondale campus did not have procedures in place to consistently review cash drawdowns for the Research and Development Cluster.
- (22-7) The University’s Edwardsville campus did not complete exit counseling for all necessary students within the required time period.

<b>Category 1:</b>	Findings that are <b>material weaknesses</b> in internal control and/or a <b>qualification</b> on compliance with State laws and regulations (material noncompliance).
<b>Category 2:</b>	Findings that are <b>significant deficiencies</b> in internal control and <b>noncompliance</b> with State laws and regulations.
<b>Category 3:</b>	Findings that have <b>no internal control issues but are in noncompliance</b> with State laws and regulations.

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE PROCEDURES FOR ENSURING  
COMPLIANCE WITH EARMARKING  
REQUIREMENTS FOR THE STUDENT SUPPORT  
SERVICES PROGRAM**

The University's Carbondale campus did not have adequate procedures in place to ensure the earmarking requirements for the Student Support Services program were met during the fiscal year.

**Only 59% of program participants met criteria**

During our testing of earmarking requirements for TRIO Student Support Services at the University, we noted the program at the Carbondale campus served 160 students, of which 95 (59%) students met the criteria for being either low-income individuals who are first-generation college students or individuals with disabilities. The University has not implemented sufficient processes and controls over the past several years to ensure compliance with TRIO earmarking requirements.

The Student Support Services Program requires not less than two-thirds of the program participants to be either low-income individuals who are first-generation college students or individuals with disabilities. (Finding 2, Pages 19-20) **This finding has been reported since 2018.**

We recommended the University establish processes and procedures, including plans for increasing participation in the program by targeted populations, to ensure it will meet the earmarking program requirements. We also recommended the University implement controls to identify likely disparities in expected and actual results throughout the year and take proactive corrective action as necessary.

**University agreed with finding**

University officials agreed with the finding and stated they have implemented corrective actions.

**INSUFFICIENT CONTROLS OVER REVIEW AND  
APPROVAL OF CASH DRAWDOWNS**

The University's Carbondale campus did not have procedures in place to consistently review cash drawdowns for the Research and Development Cluster.

**45% of drawdowns lacked evidence of review**

We noted 18 of 40 (45%) drawdowns totaling \$1,090,049 had no evidence drawdowns had been reviewed. (Finding 4, Page 22)

We recommended the University establish processes and procedures to ensure all cash drawdowns are reviewed, approved, and documentation is maintained.

**University agreed with finding**

University officials agreed with the finding and stated they have implemented corrective actions.

**EXIT COUNSELING NOT COMPLETED**

The University's Edwardsville campus did not complete exit counseling for all necessary students within the required time period.

**Exit counseling was never conducted for 8% of students tested**

We noted 2 out of 25 (8%) students tested who received Direct Loans withdrew, but had not completed exit counseling within 30 days of the withdraw date. The exit interviews were never conducted. (Finding 7, Pages 26-27) **This finding has been reported since 2017.**

We recommended the University implement controls to identify all required exit counseling within the student financial aid department in addition to improving controls to identify exit counseling requirements within the information technology department.

**University agreed with finding**

University management agree with the finding and stated they have implemented corrective actions.

**OTHER FINDINGS**

The remaining findings pertain to inadequate census data controls, sliding fee discounts, retention of eligibility documentation, reporting of student verification status, and procurement requirements. We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

**AUDITOR'S OPINIONS**

The financial audit report was released separately. The auditors stated the financial statements of the University as of and for the year ended June 30, 2022 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, 2022.

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

FJM:LKW