SOUTHERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2024

Release Date: March 25, 2025

FINDINGS THIS AUDIT: 1				**AGING SCHEDULE OF REPEATED FINDINGS**			
	New	Repeat	Total	**Repeated Since**	**Category 1**	**Category 2**	**Category 3**
Category 1:	**0**	**0**	**0**				
Category 2:	1	0	1				
Category 3:	0	0	0		**No Repeat Findings**		
TOTAL	**1**	**0**	**1**				
FINDINGS LAST AUDIT: 2							

This digest covers the University's Single Audit for the year ended June 30, 2024. A digest for the University's Financial Audit was previously released on March 4, 2025. In addition, a separate digest covering the University's Compliance Examination will be released at a later date. In total, this digest contains one finding which was reported in the financial 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 Agency's major federal programs for the year ended June 30, 2024.

This Single Audit was conducted by Plante Moran PLLC.

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SIGNED ORIGINAL ON FILE
COURTNEY DZIERWA
Division Director

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

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SIGNED ORIGINAL ON FILE
FRANK J. MAUTINO
Auditor General

FJM:lkw

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.