



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

UNIVERSITY OF ILLINOIS

Single Audit
 For the Year Ended June 30, 2021

Release Date: June 8, 2022

FINDINGS THIS AUDIT: 13	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	3	1	4	2020	21-1	21-8 & 21-10	
Category 2:	5	4	9	2009		21-5	
Category 3:	0	0	0	2008		21-7	
TOTAL	8	5	13				
FINDINGS LAST AUDIT: 11							

INTRODUCTION

This digest covers the University of Illinois (University) Single Audit for the year ended June 30, 2021. A separate digest covering the University's Financial Audit as of and for the year ended June 30, 2021, was previously released on May 18, 2022. In addition, a separate digest covering the University's State compliance examination for the year ended June 30, 2021 will be issued separately. In total, this report contains 13 findings, seven of which were previously reported in the Financial Audit.

SYNOPSIS

- (21-8) The University did not have adequate procedures in place to ensure the proper Higher Education Emergency Relief Fund reporting requirements were submitted timely and did not have sufficient controls documenting evidence of a formal review.
- (21-10) The University did not report the student enrollment changes for students who received federal student aid to the National Student Loan Data System.

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

UNTIMELY SUBMISSION OF HEERF REPORTING

HEERF Reporting was not always timely submitted

The University of Illinois at Springfield and the University of Illinois at Chicago did not have adequate procedures in place to ensure the proper Higher Education Emergency Relief Fund (HEERF) reporting requirements were submitted timely and the University of Illinois Springfield did not have sufficient controls documenting evidence of a formal review.

During our testing of reporting requirements for HEERF programs, we noted that for the student aid portion at the University of Illinois at Springfield officials could not provide support to show that a 30 day report due on July 13, 2020 was posted. Additionally, the University of Illinois at Springfield did not post a required 45 day report which was due by August 27, 2020 nor was a required 1st quarter report covering July 1, 2020 through September 30, 2021 posted. Further, the University of Illinois at Springfield posted a required 4th quarter report which included student awards disbursed through June 30, 2021. However, officials could not support the posting date of the report and therefore the timeliness of the report submission could not be verified.

The University of Illinois at Springfield did not submit certain quarterly reports for the institutional portion timely. The 1st quarter report covering the period July 1, 2020 through September 30, 2020 was due on October 30, 2020 but was posted on July 9, 2021. The 2nd quarter report covering the period October 1, 2020 through December 31, 2020 was due on January 10, 2021 but was posted on July 9, 2021.

University of Illinois at Springfield did not have a documented formal review

The University of Illinois at Springfield did not have a documented formal review for the student aid portion reports, the institutional portion reports, or the annual report.

University of Illinois at Chicago did not post report for student aid timely

The University of Illinois at Chicago did not post certain reports for the student aid portion timely. A student aid portion report was required to be published every 45 days (prior to August 31, 2020). Officials posted a report dated July 3, 2020 and therefore the next report was due on August 17, 2020. This report was not posted until August 20, 2020. (Finding 8, pages 26-27)

We recommended the University review and update current policies and procedures to ensure HEERF program reporting requirements are completed timely and include sufficient controls documenting a formal review.

University accepted the finding

University officials accepted the finding.

ERRORS IN REPORTING FOR NSLDS

Student enrollment changes were not properly reported

The University of Illinois at Chicago and the University of Illinois at Urbana-Champaign did not properly report the student enrollment changes for students who received federal student aid to the National Student Loan Data System (NSLDS).

University of Illinois at Chicago had reporting errors for 15 of 25 students sampled

Out of the 25 students, from a statistically valid sample, tested at the University of Illinois at Chicago, we noted 15 (60%) students with improper reporting which resulted in errors of the enrollment effective dates to NSLDS. For one student, the University did not report the correct enrollment effective date to NSLDS at the Campus-Level and Program Level. For three students, the students' enrollment status was not properly updated at the Program-Level in NSLDS. For 10 students, the students' status changes at the Program-Level were reported after the 60-day reporting requirement. For the remaining student, the University did not report the correct enrollment effective date to NSLDS and the student's status change at the Program-Level was reported after the 60-day reporting requirement.

University of Illinois at Urbana-Champaign had reporting errors for 6 of 30 students sampled

Out of the 30 students, from a statistically valid sample, tested at the University of Illinois at Urbana-Champaign, we noted 6 (20%) students' status changes on the Program-Level were not reported to the NSLDS. (Finding 10, pages 30-31)

We recommended the University review current processes for reporting to NSLDS and implement procedures to ensure submissions are reported timely and accurately.

University accepted the finding

University officials accepted 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 Single Audit.

AUDITOR'S OPINION

The financial audit report was previously released. The auditors stated the financial statements of the University as of and for the year ended June 30, 2021 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, 2021.

This Single Audit was conducted by RSM US LLP.

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

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