



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, 2022

Release Date: March 23, 2023

FINDINGS THIS AUDIT: 10	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	3	4	2021	22-2	22-5	
Category 2:	4	2	6				
Category 3:	0	0	0	2020	22-1	22-6	
TOTAL	5	5	10	2009	22-3		
FINDINGS LAST AUDIT: 13							

**INTRODUCTION**

This digest covers the University of Illinois (University) Single Audit for the year ended June 30, 2022. A separate digest covering the University's Financial Audit as of and for the year ended June 30, 2022, was previously released on February 16, 2023. In addition, a separate digest covering the University's State compliance examination for the year ended June 30, 2023 will be issued separately. In total, this report contains 10 findings, 4 of which were previously reported in the Financial Audit.

**SYNOPSIS**

- (22-6) The University did not properly report the student enrollment changes for certain students who received federal student aid to the National Student Loan Data System.
- (22-9) The University did not timely report subaward data to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) under the HIV-Related Training and Technical Assistance program.

**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**

### **ERRORS IN REPORTING FOR NSLDS**

The University of Illinois 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).

#### **Student enrollment changes were not properly reported**

Out of the 24 students tested at the University of Illinois Urbana-Champaign, we noted 2 (8%) students with improper reporting which resulted in the following errors of the enrollment effective dates to NSLDS:

- For one student, the student's status change at the Campus-Level was reported after the 60-day reporting requirement and the student's enrollment status was not properly updated at the Program-Level in NSLDS.
- For one student, the University did not report the correct enrollment effective date to NSLDS at the Program-Level. (Finding 6, pages 23-24)

We recommended the University of Illinois Urbana-Champaign 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.

### **FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT REPORTING**

University of Illinois Chicago did not timely report subaward data to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) under the HIV-Related Training and Technical Assistance program.

#### **Subawards were not reported timely**

Five out of five subaward obligations/modifications, totaling \$206,081, were not reported in FSRS within the last day of the month following the month in which the subaward amendment obligation was made.

Under the requirements of the Federal Funding Accountability and Transparency Act, (Pub. L. No. 109-282), as amended by section 6202 of Public Law 110-252, hereafter referred as the "Transparency Act" 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. The non-federal entity is required

to report each obligating action to FSRS. The action must be reported to FSRS no later than the last day of the month following the month in which the subaward/subaward amendment is made. (Finding 9, Pages 28-29)

We recommended the University of Illinois Chicago review current processes and procedures to ensure Federal Funding Accountability and Transparency Act reporting requirements are completed timely.

**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, 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 RSM US LLP.

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JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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