



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, 2023

Release Date: March 28, 2024

FINDINGS THIS AUDIT: 9				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2022	23-2	23-4, 23-5, 23-6	
Category 2:	3	4	7	2020		23-7	
Category 3:	0	0	0	2009	23-1		
TOTAL	3	6	9				
FINDINGS LAST AUDIT: 10							

INTRODUCTION

This digest covers the University of Illinois (University) Single Audit for the year ended June 30, 2023. A separate digest covering the University’s Financial Audit as of and for the year ended June 30, 2023, 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 9 findings, 3 of which were previously reported in the Financial Audit.

SYNOPSIS

- (23-4) The University’s controls in place did not ensure certain reporting requirements were submitted timely, properly reviewed or accurate.
- (23-6) The University of Illinois Urbana-Champaign and the University of Illinois Chicago did not make certain subrecipient payments timely and the controls in place did not identify the late payments.

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**

REPORTING

Need to improve controls over reporting

The University of Illinois' controls in place did not ensure certain reporting requirements were submitted timely, properly reviewed or accurate.

Out of the seven Cooperating Technical Partners quarterly performance reports tested, the University of Illinois Urbana-Champaign did not submit two reports (29%) within the required timeframe. Two reports for the quarter ended December 31, 2022 were due by January 30, 2023, however were submitted February 3, 2023.

Out of the four Governor's Emergency Education Relief Fund quarterly reports submitted by the University of Illinois Chicago under the Education Stabilization Fund, one report (25%) was not submitted within the required timeframe. The report for the quarter ended March 31, 2023 was due by May 1, 2023, however was submitted May 8, 2023.

Out of the four Elementary and Second School Emergency Relief Fund quarterly reports required to be submitted by the University of Illinois Springfield, four reports (100%) have not been submitted. (Finding 4, pages 15-16)

We recommended the University of Illinois Urbana-Champaign, the University of Illinois Chicago, and the University of Illinois Springfield review current processes and procedures to ensure reporting requirements are completed timely.

University accepted the recommendation

University officials accepted the recommendation.

**CASH MANAGEMENT – TIMELINESS OF
SUBRECIPIENT PAYMENTS**

Subrecipient payments were not made timely

The University of Illinois Urbana-Champaign and the University of Illinois Chicago did not make certain subrecipient payments timely and the controls in place did not identify the late payments.

Out of twelve subrecipient payments tested which were made by the University of Illinois at Urbana Champaign under the Research & Development Cluster, seven payments (58%) were not submitted within 30 days after receipt of the billing from the subrecipient. The payments ranged from 34-197 days after receipt of the billing from the subrecipients.

Out of fourteen subrecipient payments tested which were made by the University of Illinois Chicago under the Health Center Program Cluster and HIV-Related Training and Technical Assistance Program, three payments (21%) were not submitted within 30 days after receipt of the billing from the subrecipient. The payments ranged from 37-51 days after receipt of billing from the subrecipients. (Finding 6, Pages 19-20)

We recommended the University of Illinois Urbana-Champaign and the University of Illinois Chicago review current processes, policies and procedures to minimize the time elapsing between the transfer of federal funds to the subrecipient.

University accepted the recommendation

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, 2023 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, 2023.

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

FRANK J. MAUTINO
Auditor General

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