



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

WESTERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2023

Release Date: March 14, 2024

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	1	2	2022	1		
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	2	3				
FINDINGS LAST AUDIT: 2							

INTRODUCTION

This digest covers Western Illinois University’s (University) Single Audit for the year ended June 30, 2023. 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, 2023, will be released at a later date.

SYNOPSIS

- **(23-1)** The University did not have adequate procedures in place to complete accurate and timely enrollment reporting for all students within the required time period.
- **(23-2)** The University did not have adequate procedures in place to complete timely return of Title IV funds for all students within the required time period.

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**

**INADEQUATE INTERNAL CONTROL OVER
STUDENT ENROLLMENT REPORTING**

Western Illinois University (University) did not have adequate procedures in place to complete accurate and timely enrollment reporting for all students within the required time period.

For 53% of students tested, records were updated 11-52 days late

During our testing of Pell or Direct Loan borrowers, we noted 21 out of 40 (53%) students' campus-level record and program-level record were not updated within the required time frame, ranging from 11-52 days late. For 19 out of the 21 students noted above, we also noted the enrollment effective date was incorrect (19 out of 40 students tested, 48%). (Finding 1, pages 13-14)

For 48% of students tested, enrollment effective dates were incorrect

We recommended the University implement controls to ensure that all enrollment status changes and degree confirmations are being appropriately reported through NSC or NSLDS and that submissions of degree confirmations to NSC are appropriate to ensure enrollment status changes are reported at least every 60 days. We also recommended these controls be monitored to ensure that all necessary information is reported within the required time frame.

University agreed with the finding

University officials agreed with the finding and stated procedural changes have been identified and internal controls will be implemented moving forward to ensure that enrollment status changes and degree confirmations are being appropriately submitted and reported, and that they are done so in a timely manner.

**INADEQUATE INTERNAL CONTROL OVER RETURN
OF TITLE IV FUNDS**

Western Illinois University (University) did not have adequate procedures in place to complete timely return of Title IV funds for all students within the required time period.

For 24% of students tested, return of title IV funds were processed from 2-12 days late

During our testing of borrowers that withdrew from the University, we noted 6 out of 25 (24%) students return of Title IV funds were not processed within the 45 day window, ranging from 2-12 days late. (Finding 2, page 15)

We recommended the University implement controls to ensure that all refunds of Title IV funds are initiated within 45 days of the date of determination for the students withdrawal. We also recommended these controls be monitored to ensure that all necessary refunds are completed within the required time frame.

University agreed with the finding

University officials agreed with the finding and stated additional procedures have been put in place and additional staffing efforts will be allocated to ensure timing requirements are met as it relates to Title IV funds.

OTHER FINDINGS

The remaining finding pertains to inadequate internal control over verification requirements. 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 released separately. 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 Agency 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 Plante & Moran, PLLC.

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JANE CLARK
Division Director

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

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FRANK J. MAUTINO
Auditor General

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