



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2021

Release Date: May 26, 2022

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	2	2	2020	21-01		
Category 2:	0	0	0	2018	21-02		
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 5							

INTRODUCTION

This digest covers the Single Audit of the University for the year ended June 30, 2021. The University's financial audit as of and for the year ended June 30, 2021, was separately released. In total, this report contains two findings, all of which were reported within the University's financial audit. Additionally, the University's State compliance examination was separately issued.

- 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**

FINANCIAL FINDINGS

**All of the findings were reported in
the University's financial audit**

The findings from the financial audit incorporated into the Single Audit report pertain to inadequate controls over census data and information security weaknesses. We will review the University's progress towards the implementation of our recommendations in our next financial audit and Single Audit.

AUDITOR'S OPINIONS

The auditors previously 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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