



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

SOUTHERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2021

Release Date: July 13, 2022

FINDINGS THIS AUDIT: 5				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	1	1	2020	1	5	
Category 2:	0	4	4	2019		4	
Category 3:	0	0	0	2018		2	
TOTAL	0	5	5	2017		3	
FINDINGS LAST AUDIT: 10							

INTRODUCTION

This digest covers Southern Illinois University’s (University) Single Audit for the year ended June 30, 2021. A separate digest covering the University’s Financial Audit was previously released on June 8, 2021. In addition, a separate digest covering the University’s State compliance examination will be issued separately. In total, this digest contains 5 findings, 1 of which was reported in the Financial Audit.

SYNOPSIS

- (21-2) The University’s Carbondale campus did not have adequate procedures in place to ensure the earmarking requirements for the Student Support Services program were met during the fiscal year.

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 PROCEDURES FOR ENSURING
COMPLIANCE WITH EARMARKING
REQUIREMENTS FOR THE STUDENT SUPPORT
SERVICES PROGRAM**

The University's Carbondale campus did not have adequate procedures in place to ensure the earmarking requirements for the Student Support Services program were met during the fiscal year.

Only 63% of program participants met criteria

During our testing of earmarking requirements for TRIO Student Support Services at the University, we noted the program at the Carbondale campus served 160 students, of which 100 (63%) students met the criteria for being either low-income individuals who are first-generation college students or individuals with disabilities. The University had not implemented sufficient processes and controls over the past several years to ensure compliance with TRIO earmarking requirements.

The Student Support Services Program requires not less than two-thirds of the program participants to be either low-income individuals who are first-generation college students or individuals with disabilities. (Finding 2, Pages 20-21) **This finding has been reported since 2018.**

We recommended the University establish processes and procedures, including plans for increasing participation in the program by targeted populations, to ensure it will meet the earmarking program requirements. We also recommended the University implement controls to identify likely disparities in expected and actual results throughout the year and take proactive corrective action as necessary.

University agreed

University management agreed and stated a reorganization directly locates Student Support Services in a pipeline of programs to serve students that meet the two-thirds requirement. Management further stated the new alignment was designed to address the program eligibility requirements and programmatic needs.

OTHER FINDINGS

The remaining findings pertain to inadequate census data controls, untimely exit counseling, information technology risk assessment, and return of Title IV aid. We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

AUDITOR'S OPINIONS

The financial audit report was released previously. 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 Plante & Moran, PLLC.

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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