



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

SOUTHERN ILLINOIS UNIVERSITY

State Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: July 27, 2023

FINDINGS THIS AUDIT: 21				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	3	3	2021		22-18, 22-19	
Category 2:	8	10	18	2020	22-1, 22-11	22-10, 22-12, 2-20	
Category 3:	0	0	0	2018	22-9	22-2	
TOTAL	8	13	21	2017		22-7	
FINDINGS LAST AUDIT: 16				2012		22-17	
				2015		22-21	
				2005		22-16	

INTRODUCTION

This digest covers the Southern Illinois University’s (University) Compliance Examination for the year ended June 30, 2022. Separate digests covering the University’s Financial Audit and Single Audit were previously released on March 30, 2023. In total, this report contains 21 findings, 8 of which were reported in the Financial Audit and Single Audit collectively.

SYNOPSIS

- (22-12) The University did not maintain adequate security controls over its environment and devices.
- (22-18) The University did not establish a forensic psychiatry fellowship training program as required by statute.
- (22-20) The University did not maintain a minimum of one approved course per major under the Illinois Articulation Initiative for some majors offered by the University.

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

SECURITY RELATED WEAKNESSES

Southern Illinois University (University) did not maintain adequate security controls over its environment and devices.

University did not maintain adequate information security controls

The University maintains computer resources across its campuses for users to conduct University functions. During our examination, we selected a sample of servers and workstations to determine if appropriate security controls had been implemented, noting the University did not maintain adequate information security controls. (Finding 12, pages 36 – 37) **This finding has been repeated since 2018.**

We recommended the University implement adequate security controls across the University’s environment and devices.

University disagrees with the materiality of the finding

University management stated they disagree with the materiality of this finding and asserted that exceptions provided during fieldwork regarding unsupported systems were immaterial in number. The University also argued it is misleading to strictly state it did not maintain adequate security controls over its environment. Management further stated they do have adequate security controls over its assets as evidenced by their CIS controls analysis which is documented and mapped directly to the relevant controls of NIST SP 800-171. University management further responded they will continue to monitor the situation, with respect to unsupported systems and remedy or otherwise improve their posture when circumstances warrant.

Accountants concluded the lack of adequate security controls is material given today’s environment and events

In an accountant’s comment, we stated we believe the lack of adequate security controls in today’s environment, given the events taken place, to be material to the security of the University’s systems, data, and overall mission to provide educational opportunities. It is very concerning the University does not have the same apprehension as we do.

FORENSIC PSYCHIATRY FELLOWSHIP TRAINING PROGRAM

University did not establish a forensic psychiatry fellowship training program

The University did not establish a forensic psychiatry fellowship training program as required by statute.

The University had not offered a forensic psychiatry fellowship training program at its School of Medicine since the mandate became effective in August 2007. Furthermore, the University had not sought funding of this mandate during Fiscal Year 2022. (Finding 18, page 45)

We recommended the University take measures to establish a forensic psychiatry fellowship training program and to request

funding if needed, or to seek legislative change. We further recommended the University implement internal controls to monitor laws, assess applicability, and ensure compliance.

University management agreed

University management agreed that a forensic psychiatric fellowship training program is not currently being offered. Management further responded the University does not want to see the requirement for this fellowship to be eliminated, but it sought relief from this unfunded mandate by recommending the statute be amended to make the act subject to appropriation through an omnibus state government statute clean-up in House Bill 3856.

NONCOMPLIANCE WITH ILLINOIS ARTICULATION INITIATIVE

The University did not maintain a minimum of one approved course per major under the Illinois Articulation Initiative (Initiative or IAI) for some majors offered by the University.

Three degree programs lacked at least one course approved by the Initiative

During testing, we noted the University did not have a minimum of one course approved by the Initiative panel included within the related Initiative major for its early childhood education, physics, and political science degree programs. (Finding 20, pages 48 – 50) **This finding was first reported in 2020.**

We recommended the University continue to monitor courses offered and approved for the identified majors and ensure courses meeting the major panel requirements are submitted for review.

University disagreed based on a different interpretation of the Act

University management disagreed with the finding on the basis of interpretation of the Act, but agreed with the recommendation. University management stated they believe the language in the Act provides latitude for situations in which the University does not have any such majors or course, and further contended they did not have any majors or course for the exception areas noted. Management stated they will continue their effort to reconcile the differing interpretations, and as recommended will continue to monitor courses offered and approved for the identified majors and ensure courses meeting the major panel requirement are submitted for review.

In an accountant's comment, we noted the University offered early childhood education, physics, and political science degree programs, but did not have any courses approved by the Initiative panel for the related Initiative majors. Additionally, the General Assembly required participation in the Initiative by the State's public universities to enhance the ability of students, after completing their lower-division coursework, to transfer to any of the 78 four-year institutions participating in the Initiative without having to retake courses similar to the courses they took at their initial institution. Each

Initiative participation is required to enhance student’s ability to transfer coursework

campus of the State's public universities, as a separate institution within the Initiative, is responsible for identifying if their campus offers an equivalent course within the definition of the Initiative's underlying course descriptors for each major offered in the Initiative. Then, each institution must select, at least, one course that meets one of the course descriptors within an Initiative major and get this course accepted into the Initiative by ensuring the selected course meets the course descriptor's underlying elements.

Legislative purpose of the Act frustrated by interpretation

If the interpretation of the Act was solely for a campus to review its courses and conclude any incongruence with the underlying elements within a course descriptor, no matter how minor, meant the institution did not offer an equivalent course, then the legislative purpose of the Act would be frustrated. In this scenario, it is highly unlikely any of the 78 participating institutions would have had complete alignment between the syllabi and content of their courses without some modification and convergence through the Initiative.

OTHER FINDINGS

The remaining findings pertain to weaknesses in internal controls, federal and state legal compliance, and information technology. We will review the University’s progress towards the implementation of our recommendations in our next State compliance examination.

AUDITOR’S OPINION

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.

ACCOUNTANT’S OPINION

The accountants conducted a State compliance examination of the University for the year ended June 30, 2022, as required by the Illinois State Auditing Act. The accountants qualified their report on State Compliance for Findings 2022-001, 2022-009 and 2022-011. Except for the noncompliance described in those findings, the accountants stated the University complied, in all material respects, with the requirements described in the report.

This State compliance examination 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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