



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

GOVERNORS STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2022

Release Date: March 30, 2023

FINDINGS THIS AUDIT: 3				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	2021		22-2	
Category 2:	0	1	1	2020	22-1		
Category 3:	0	1	1	2016			22-3
TOTAL	0	3	3				
FINDINGS LAST AUDIT: 5							

INTRODUCTION

This digest covers the Governors State University (University) Single Audit for the year ended June 30, 2022. A separate digest for the University’s Financial Audit as of and for the year ended June 30, 2022 was separately released. In addition, a separate digest covering the University’s Compliance Examination will be released at a later date. In total, this report contains 3 findings, one of which was reported in the Financial Audit.

SYNOPSIS

- (22-2) The University did not timely report student enrollment information to the U.S. Department of Education’s National Student Loan Data System.

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**

UNTIMELY ENROLLMENT REPORTING

The University did not timely report student enrollment information to the U.S. Department of Education's National Student Loan Data System (NSLDS).

University reported five students' change in enrollment status 11 to 180 days late

During our audit, we tested 40 students who experienced a change in enrollment status during the fiscal year. Our testing identified five students (13%) whose enrollment status change were reported to NSLDS between 11 to 180 days late after the status change. (Finding 2, pages 15-16)

We recommended the University improve its procedures to ensure timely reporting of student enrollment status to the NSLDS.

University agreed with auditors

University officials agreed with the finding and the University stated it will work to correct the late reporting.

OTHER FINDINGS

The remaining findings pertain to inadequate internal controls over census data and the Federal Perkins Loan Cohort default rate. We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

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.

This Single Audit was conducted by Adelfia, LLC.

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

FJM:JGR