



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, 2023

Release Date: March 28, 2024

FINDINGS THIS AUDIT: 5	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2021		23-2	
Category 2:	3	1	4				
Category 3:	1	0	1				
<b>TOTAL</b>	<b>4</b>	<b>1</b>	<b>5</b>				
FINDINGS LAST AUDIT: 3							

**INTRODUCTION**

This digest covers the Governors State University (University) Single Audit for the year ended June 30, 2023. A separate digest for the University’s Financial Audit as of and for the year ended June 30, 2023 was separately released. In addition, a separate digest covering the University’s Compliance Examination for the year ended June 30, 2023 will be released at a later date. In total, this report contains 5 findings, one of which was reported in the Financial Audit.

**SYNOPSIS**

- (23-2) The University did not timely report student enrollment information to the U.S. Department of Education’s National Student Loan Data System.
- (23-3) The University did not establish a written incident response plan designed to promptly respond to, and recover from, any security event materially affecting the confidentiality, integrity, or availability of customer information in their control.

<b>Category 1:</b> Findings that are <b>material weaknesses</b> in internal control and/or a <b>qualification</b> on compliance with State laws and regulations (material noncompliance).
<b>Category 2:</b> Findings that are <b>significant deficiencies</b> in internal control and <b>noncompliance</b> with State laws and regulations.
<b>Category 3:</b> Findings that have <b>no internal control issues but are in noncompliance</b> with State laws and regulations.

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **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 two students' change in enrollment status 236 and 353 days late**

During our audit, we tested 33 students who experienced a change in enrollment status during the fiscal year. Our testing identified two students (6%) whose enrollment status changes were reported to NSLDS between 236 and 353 days late after the status change. (Finding 2, pages 14-15)

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.

### **NONCOMPLIANCE WITH GRAMM-LEACH-BLILEY ACT**

**University failed to establish required response plan during audit period**

The University did not establish a written incident response plan designed to promptly respond to, and recover from, any security event materially affecting the confidentiality, integrity, or availability of customer information in their control during the audit period. (Finding 3, pages 16-18)

We recommended the University continue towards completion and full implementation of the written incident response plan.

**University agreed with auditors**

University officials agreed with the finding and the University stated it is working toward full implementation.

### **OTHER FINDINGS**

The remaining findings pertain to weaknesses in change control processes, inadequate controls over Head Start Cluster payroll controls, and failure to file real property status report. 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, 2023, 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, 2023.

This Single Audit was conducted by Adelfia, LLC.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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