



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, 2024

Release Date: February 25, 2025

| FINDINGS THIS AUDIT: 3 | | | | AGING SCHEDULE OF REPEATED FINDINGS | | | |
|-------------------------------|----------|----------|----------|-------------------------------------|--------------|------------|------------|
| | New | Repeat | Total | Repeated Since | Category 1 | Category 2 | Category 3 |
| Category 1: | 0 | 3 | 3 | 2023 | 24-02, 24-03 | | |
| Category 2: | 0 | 0 | 0 | 2018 | 24-01 | | |
| Category 3: | 0 | 0 | 0 | | | | |
| TOTAL | 0 | 3 | 3 | | | | |
| FINDINGS LAST AUDIT: 4 | | | | | | | |

INTRODUCTION

This digest covers the Single Audit of Illinois State University (University) for the year ended June 30, 2024. The University’s financial audit as of and for the year ended June 30, 2024, was separately released on December 12, 2024. Additionally, the University’s State compliance examination will be separately issued at a later date. In total, this report contains three findings, all of which were reported within the University’s financial audit.

AUDITOR’S OPINIONS

The auditors previously stated the financial statements of the University as of and for the year ended June 30, 2024, 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, 2024.

This Single Audit was conducted by FORVIS LLP.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
 Division Director

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

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FRANK J. MAUTINO
 Auditor General

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