



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**NORTHEASTERN ILLINOIS UNIVERSITY**

Single Audit  
 For the Year Ended June 30, 2022

Release Date: March 30, 2023

<b>FINDINGS THIS AUDIT: 7</b>				<b>AGING SCHEDULE OF REPEATED FINDINGS</b>			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<b>Repeated Since</b>	<b>Category 1</b>	<b>Category 2</b>	<b>Category 3</b>
<b>Category 1:</b>	<b>0</b>	<b>1</b>	<b>1</b>	2020	<b>22-01</b>	<b>22-05</b>	
<b>Category 2:</b>	<b>3</b>	<b>3</b>	<b>6</b>	2019		<b>23-03</b>	
<b>Category 3:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2017		<b>22-02</b>	
<b>TOTAL</b>	<b>3</b>	<b>4</b>	<b>7</b>				
<b>FINDINGS LAST AUDIT: 8</b>							

**INTRODUCTION**

This digest covers the Northeastern Illinois University’s (University) Single Audit for the year ended June 30, 2022. A separate digest covering the University’s Financial Audit was previously released on March, 23, 2023. In addition, a separate digest covering the University’s State Compliance Examination will be released at a later date. In total, this digest contains 7 findings, 4 of which were reported in the Financial Audit.

**SYNOPSIS**

- (22-05) The University did not have adequate procedures in place to ensure a grant’s reporting requirements were submitted accurately and timely.
- (22-07) The University did not ensure a grant employee was paid timely for actual hours worked.

**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**

**NONCOMPLIANCE WITH GRANT REPORT  
REQUIREMENTS**

The University did not have adequate procedures in place to ensure the Education Stabilization Fund - Higher Education Emergency Relief Fund (HEERF) reporting requirements were submitted accurately and timely.

During testing we noted:

**Grant reports were missing requirements and posted late or not at all**

- Four of 4 (100%) Quarterly Public Reports for the Student Aid portion were missing 3 of the 7 requirements.
- Three out of 8 (38%) Quarterly Public Reports were posted to the University website 1 day late in one instance and not posted to the University's website in two instances. (Finding 5, pages 22-23)

We recommended the University improve its grant reporting and monitoring process to adhere with grant request for proposal and application agreement.

**University agreed with auditors**

University officials agreed with the finding.

**INSUFFICIENT CONTROLS OVER PAYROLL  
CHARGED TO A RESEARCH GRANT**

The University did not pay an employee for the time worked on a grant when the employee worked those hours.

**Grant employee was not paid in correct period for hours worked**

During the testing of 60 expenditures, we noted one (2%) expenditure was for retroactive pay to an employee originally only paid half of the hours worked on a grant for a 3-month period. The employee's reported work hours were adjusted between periods to match available funding under the assumption that additional funding would be secured in a timely manner. (Finding 7 pages 25-26)

We recommended the University ensure procedures for payroll charges for employees are always for the actual hours worked within a given pay period according to the applicable regulations.

**University agreed with auditors**

University officials agreed with the finding.

**OTHER FINDINGS**

The remaining findings pertain to census data, computer security, internal controls over service providers, year-end reviews, and controls over grant expenses. We will review the

University's progress towards the implementation of our recommendations in our next engagement.

**AUDITOR'S OPINION**

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

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JANE CLARK  
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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