



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**NORTHERN ILLINOIS UNIVERSITY**

Single Audit  
 For the Year Ended June 30, 2023

Release Date: March 28, 2024

FINDINGS THIS AUDIT: 7	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0				
Category 2:	7	0	7				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>7</b>	<b>0</b>	<b>7</b>				
FINDINGS LAST AUDIT: 2							

**INTRODUCTION**

This digest covers Northern Illinois University’s (University) Single Audit for the year ended June 30, 2023. A digest covering 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 State compliance examination for the year ended June 30, 2023 will be released at a later date. In total, this report contains seven findings, four of which were reported in the Financial Audit.

**SYNOPSIS**

- (23-5) The University did not make certain subrecipient payments timely under the Research and Development Cluster and the Professional and Cultural Exchange Program.

<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**

**CASH MANAGEMENT – TIMELINESS OF  
SUBRECIPIENT PAYMENTS**

**Need to improve the timeliness of  
subrecipient payments**

The University did not make certain subrecipient payments timely under the Research and Development Cluster and the Professional and Cultural Exchange Program.

**11 of 31 payments subrecipient  
payments tested were late**

Out of 31 subrecipient payments tested which were made by the University under the Research and Development Cluster, 11 payments (35%) were not made within 30 days after receipt of the billing from the subrecipient. Payments to the subrecipients were made 35-166 days after receipt of the billing. The sample was not intended to be, and was not, a statistically valid sample.

Out of two subrecipient payments tested which were made by the University under the Professional and Cultural Exchange Program, one payment (50%) was not made within 30 days after receipt of the billing from the subrecipient. Payment to the subrecipient was made 31 days after receipt of the billing. The sample was not intended to be, and was not, a statistically valid sample. (Finding 5, Page 17)

**University accepted the finding**

We recommended the University review current processes, policies and procedures to minimize the time elapsing between the transfer of federal funds to the subrecipient.

University officials accepted the finding.

**OTHER FINDINGS**

The remaining findings pertains to period of performance and timeliness of Federal Funding Accountability and Transparency Act reporting. 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.

This financial audit was conducted by RSM US LLP.

**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**

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FRANK J. MAUTINO  
Auditor General

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