



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, 2024

Release Date: March 27, 2025

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	0	1	2023		24-1, 24-2	
Category 2:	1	2	3				
Category 3:	0	0	0				
TOTAL	2	2	4				
FINDINGS LAST AUDIT: 7							

INTRODUCTION

This digest covers Northern Illinois University’s (University) Single Audit for the year ended June 30, 2024. A digest covering the University’s Financial Audit as of and for the year ended June 30, 2024 was separately released. In addition, a separate digest covering the University’s State compliance examination for the year ended June 30, 2024 will be released at a later date. In total, this report contains four findings, two of which were reported in the Financial Audit.

SYNOPSIS

- (24-4) The University included incorrect documentation within purchase requisition forms for small purchases and simplified acquisition procurement transactions at the time of approval of the purchase which did not allow a reviewer to determine the appropriateness of the procurement method in the Fund for the Improvement of Postsecondary Education program.

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**

INTERNAL CONTROLS OVER PROCUREMENT

Need to improve the controls over procurement

The University included incorrect documentation within purchase requisition forms for small purchases and simplified acquisition procurement transactions at the time of approval of the purchase which did not allow a reviewer to determine the appropriateness of the procurement method in the Fund for the Improvement of Postsecondary Education program.

The University's internal controls over purchases include review and approval of purchase requisitions in PeopleSoft that document the procurement method selected.

Waiver form incorrectly indicated the transactions were exempt from under the Illinois Procurement Code

Out of four small purchase procurement transactions tested, four transactions (100%) were approved based on a form that summarized the incorrect procurement method. The University incorrectly indicated on a small purchase waiver form that the transactions were exempt from procurement under Illinois Procurement Code (30 ILCS 500/1-13(b)(8)).

Out of four transactions tested meeting the simplified acquisition threshold, four transactions (100%) were approved based on a form that summarized the incorrect procurement method. The University incorrectly indicated on a small purchase waiver form that the transactions were exempt from procurement under Illinois Procurement Code (30 ILCS 500/1-13(b)(8)).

Based on additional information provided to us during our testing, the University did have other documentation to support the history of procurement, including rationale for the method of procurement and there were no indications that procurement methods ultimately used were inappropriate.

The sample was not intended to be, and was not, a statistically valid sample. (Finding 4, Pages 16-17)

We recommended the University review current processes, for small purchases and simplified acquisition transactions to ensure purchase requisition forms are completed correctly.

University accepted the finding

University officials accepted the finding.

OTHER FINDINGS

The remaining findings pertain to financial statement errors, lease and SBITA errors, and the University not properly reporting enrollment changes for certain students who received federal student aid to the National Student Loan Data System.

We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

AUDITOR'S OPINIONS

The auditors 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 RSM US LLP.

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COURTNEY DZIERWA
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:TLK