



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**WESTERN ILLINOIS UNIVERSITY**

Single Audit  
 For the Year Ended June 30, 2022

Release Date: March 30, 2023

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>1</b>	<b>1</b>	<b>2</b>	2020	<b>1</b>		
<b>Category 2:</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Category 3:</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>2</b>				
<b>FINDINGS LAST AUDIT: 3</b>							

**INTRODUCTION**

This digest covers Western Illinois University's (University) Single Audit for the year ended June 30, 2022. A separate digest covering the University's Financial Audit was separately released. In addition, a separate digest covering the University's State compliance examination for the year ended June 30, 2022 will be released at a later date. In total, this digest contains 2 findings, 1 of which was reported in the Financial Audit.

**SYNOPSIS**

- (22-2) The University did not have adequate procedures in place to complete accurate and timely enrollment reporting for all students within the required time period.

<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**

**INADEQUATE INTERNAL CONTROL OVER  
STUDENT ENROLLMENT REPORTING**

The University did not have adequate procedures in place to complete accurate and timely enrollment reporting for all students within the required time period.

**Program-level records were not updated for 10% of students tested**

**For 73% of students tested, records were updated 6-40 days late**

During our testing of Pell or Direct Loan borrowers that had a reduction or increase in attendance levels at the University, we noted 4 out of 40 (10%) students whose program-level record was not updated to reflect the student's program enrollment status. Additionally, we noted 29 out of 40 (73%) students whose campus-level record and program-level record were not updated within the required time frame, ranging from 6-40 days late. (Finding 2, Pages 15-16)

We recommended the University implement controls to ensure that all program level detail is being appropriately reported through NSC to NSLDS and that submissions of degree confirmations to NSC are appropriate to ensure enrollment status changes are reported at least every 60 days. We also recommended these controls be monitored to ensure that all necessary information is reported within the required time frame.

**University agreed with finding**

University officials agreed with the finding and stated procedural changes will be implemented to ensure compliance.

**OTHER FINDING**

The remaining finding pertains to inadequate census data controls. We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

**AUDITOR'S OPINION**

The financial audit report was released separately. 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.

**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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