



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**WESTERN ILLINOIS UNIVERSITY**

State Compliance Examination  
For the Year Ended June 30, 2024

Release Date: June 3, 2025

FINDINGS THIS AUDIT: 6				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	2	2	2023	24-2	24-4	
Category 2:	1	3	4	2022	24-1		
Category 3:	0	0	0	2021		24-5	
TOTAL	1	5	6	2018		24-6	
FINDINGS LAST AUDIT: 10							

**INTRODUCTION**

This digest covers Western Illinois University's (University) State compliance examination for the year ended June 30, 2024. Separate digests covering the University's Financial Audit as of and for the year ended June 30, 2024 and Single Audit for the year ended June 30, 2024 were previously released. In total, this report contains 10 findings, two of which were reported in the Single Audit.

**SYNOPSIS**

- (24-04) The University did not have proper controls over State property.
- (24-06) The University had weaknesses regarding the review of independent internal control reviews over its service providers.

**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**

### **INADEQUATE CONTROLS OVER STATE PROPERTY**

Western Illinois University (University) did not have proper controls over State property.

**18 of 40 (45%) acquisitions tested, totaling \$705,951, recorded 1 to 248 days late**

During our testing of equipment acquisitions, we noted 18 out of 40 (45%) acquisitions tested, totaling \$705,951, were not recorded in the University's property records within 90 days of acquisition. These items were recorded 1 to 248 days late.

**2 of 25 (8%) disposals tested, totaling \$82,806, removed from University property records 69 and 224 days late**

During our testing of equipment disposals, we noted 2 out of 25 (8%) disposals, totaling \$82,806, were not removed from the University's property records within 90 days after disposal of the equipment. These items were removed from records 69 and 224 days late.

**One item, totaling \$21,939, not located**

During our equipment inventory observation, 1 of 25 (4%) of the items selected for observation from the inventory listing was unable to be located. The cost of this item was \$21,939. (Finding 4, pages 16-17)

We recommended the University record equipment acquisitions and disposals within 90 days after acquisition, change, or disposal of the equipment, as well as strengthen its controls over equipment inventory to ensure all records are accurate.

**University agreed**

The University agreed with the finding and stated they will make efforts to apply adequate staffing to properly record and dispose of assets in a timely manner.

### **LACK OF ADEQUATE CONTROLS OVER THE REVIEW OF INTERNAL CONTROLS OVER SERVICE PROVIDERS**

Western Illinois University (University) had weaknesses regarding the review of independent internal control reviews over its service providers.

**The University was not able to provide a complete listing of service providers**

We requested the University provide a listing of its service providers utilized, System and Organization Control (SOC) Reports reviewed, and review of Complementary User Entity Controls (CUECs) as documented. However, the University was not able to provide a complete listing of service providers.

Due to the conditions noted above, we were unable to conclude the University's population records of third-party service providers were complete, accurate, and reliable under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C §205.36).

Even given the population limitations noted above, we performed testing of the service providers identified by the University to have a SOC report.

The University utilized various service providers to provide:

- Credit card processing,
- Online classes,
- Emergency alert system,
- Email,
- Office Suite, and
- Work order system.

Our testing of the controls over service providers noted the following:

- For 8 of 8 (100%) service providers tested, the University did not obtain contracts that documented roles and responsibilities related to security, integrity, availability, confidentiality, and privacy controls over the University's data.
- For 6 of 8 (75%) service providers tested, the University did not obtain the SOC report and bridge letter for the third-party service provider.
- For 8 of 8 (100%) service providers tested, the University did not map existing University controls to complementary user entity controls. (Finding 6, pages 20-22)

**SOC reports and bridge letters not obtained**

**This finding has been reported since 2018.**

We recommended the University strengthen controls to identify and document all service providers utilized and determine and document if a review of controls is required. Where appropriate, we recommended the University:

- Establish and enforce formal university-wide onboarding requirements and processes for all third-party service providers.
- Establish and enforce a formal university-wide requirement to obtain SOC reports from third-party service providers.
- Establish and enforce a formal university-wide requirement to review SOC reports.
- Establish and enforce a formal university-wide requirement to review applicable Complementary User Entity Controls (CUECs) and map CUECs to existing internal controls at the University.

**University agreed**

The University agreed with the finding. The University indicated they understand the importance of strengthening controls over service providers and will continue to review policies and procedures related to SOC reports.

## **OTHER FINDINGS**

The remaining findings pertain to inadequate internal control over student enrollment reporting, return of Title IV Funds, noncompliance with the Illinois Pension Code, and weaknesses in cybersecurity programs and practices. We will review the University's progress towards the implementation of our recommendations in our next State compliance examination.

## **AUDITOR'S OPINIONS**

The financial audit was issued separately. 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 single audit was issued separately. 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.

## **ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the University for the year ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2024-001 and 2024-002. Except for the noncompliance described in these findings, the accountants stated the University complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Plante & Moran, PLLC.

**SIGNED ORIGINAL ON FILE**

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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**

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FRANK J. MAUTINO  
Auditor General

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