



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**CHICAGO STATE UNIVERSITY**

Single Audit  
 For the Year Ended June 30, 2025

Release Date: March 24, 2026

| FINDINGS THIS AUDIT: 5 | AGING SCHEDULE OF REPEATED FINDINGS |          |          |                |            |            |            |
|------------------------|-------------------------------------|----------|----------|----------------|------------|------------|------------|
|                        | New                                 | Repeat   | Total    | Repeated Since | Category 1 | Category 2 | Category 3 |
| Category 1:            | 0                                   | 2        | 2        | 2023           | 25-04      |            |            |
| Category 2:            | 2                                   | 1        | 3        | 2020           | 25-03      | 25-01      |            |
| Category 3:            | 0                                   | 0        | 0        |                |            |            |            |
| <b>TOTAL</b>           | <b>2</b>                            | <b>3</b> | <b>5</b> |                |            |            |            |
| FINDINGS LAST AUDIT: 4 |                                     |          |          |                |            |            |            |

**INTRODUCTION**

This digest covers the Chicago State University’s (University) Single Audit for the year ended June 30, 2025. A separate digest covering the University’s Financial Audit was separately released on March 10, 2026. A separate digest covering the Compliance Examination will be released at a later date. In total, this digest contains five findings, four of which were reported in the financial audit.

**SYNOPSIS**

- (25-05) The University did not timely return Title IV funds to the Department of Education.

**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**

**FAILURE TO TIMELY RETURN TITLE IV FUNDS**

The Chicago State University (University) did not timely return Title IV funds to the Department of Education (ED).

**Unearned Direct Loan funds,  
totaling \$2,015, were returned 181  
days late**

During our testing of 40 students who withdrew from the University, we noted one student (3%) in which the University's unearned Direct Loan funds, totaling \$2,015, were not returned within the 45-day timeframe. Specifically, the funds were returned 181 days after the student's withdrawal date. The sample methods used in performing this testing were not statistically valid. (Finding 5, pages 24-25)

We recommended the University strengthen its controls to ensure unearned Title IV funds are returned to the ED within the 45-day period.

**University agreed with the auditors**

The University agreed with the recommendation and stated the delay resulted from an oversight in properly determining that a return to Title IV calculation was required.

**OTHER FINDINGS**

The remaining findings are reportedly being given attention by the University. We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

**AUDITOR'S OPINIONS**

The financial audit report was issued separately. The auditors stated the financial statements of the University as of and for the year ended June 30, 2025, 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, 2025.

This Single Audit was conducted by Roth & Company, 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.

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FRANK J. MAUTINO  
Auditor General

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