



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE UNIVERSITY

Single Audit
 For the Year Ended June 30, 2025

Release Date: March 5, 2026

FINDINGS THIS AUDIT: 4				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>
Category 1:	0	3	3	2023	25-02, 25-03		
Category 2:	1	0	1	2018	25-01		
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	1	3	4				
FINDINGS LAST AUDIT: 3							

INTRODUCTION

This digest covers the Single Audit of Illinois State University (University) for the year ended June 30, 2025. The University's financial audit as of and for the year ended June 30, 2025, was separately released on December 16, 2025. Additionally, the University's State compliance examination will be separately issued at a later date. In total, this report contains four findings, three of which were reported within the University's financial audit.

SYNOPSIS

- (25-04) The University did not accurately report student enrollment information to the U.S. Department of Education's National Student Loan Data System (NSLDS).

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

ERRORS IN REPORTING FOR NSLDS

The Illinois State University (University) did not accurately report student enrollment information to the U.S. Department of Education's National Student Loan Data System (NSLDS) and internal controls in place did not identify the errors.

NSLDS Program-Level Record dates were inaccurate by 17 days

Out of twenty-five students tested, we noted fourteen students' (56%) enrollment status changes had discrepancies in Enrollment Effective Dates between the NSLDS Campus-Level Record and the NSLDS Program-Level Record, with the NSLDS Program-Level Record dates being inaccurate by 17 days. 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 reporting to NSLDS and implement procedures to ensure student enrollment information is reported accurately.

University agreed with the auditors

The University agreed with the recommendation and stated the identified issue was isolated and only impacted fall graduates. The University further stated the issue was fully addressed when it filed its fall 2025 enrollment reporting.

OTHER FINDINGS

The remaining findings pertain to information security weaknesses, lack of adequate controls over the review of internal controls over service providers, and weaknesses in change control. We will review the University's progress towards the implementation of our recommendations in our next Single Audit.

AUDITOR'S OPINIONS

The auditors previously 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 FORVIS MAZARS, LLP.

SIGNED ORIGINAL ON FILE

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

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