



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

SOUTHERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2023

Release Date: March 28, 2024

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2020		23-01	
Category 2:	1	1	2				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 8							

This digest covers the University’s Single Audit for the year ended June 30, 2023. A digest for the University’s Financial Audit was previously released on March 5, 2024. In addition, a separate digest covering the University’s Compliance Examination will be released at a later date.

SYNOPSIS

- (23-02) The University did not have adequate procedures in place to ensure student enrollment data elements were reported accurately and timely.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

STUDENT ENROLLMENT REPORTING

The University did not have adequate procedures in place to ensure student enrollment data elements were reported accurately and timely.

Inaccurate and untimely reporting of enrollment status

During our testing of students who withdrew or graduated from the University, we noted 3 out of 40 (7.5%) students did not have enrollment statuses reported accurately and timely. (Finding 2, pages 15-16)

We recommended the University establish processes and procedures to ensure student enrollment changes are communicated timely to the Department of Education.

University agreed

University management agreed and stated the campuses have implemented processes to prevent further errors in enrollment reporting.

OTHER FINDINGS

The remaining finding pertains to internal controls over census data. 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 Agency as of and for the year ended June 30, 2023 are fairly stated in all material respects.

The auditors also conducted a Single Audit of the Agency 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, 2023.

This Single Audit was conducted by Plante & Moran, PLLC.

SIGNED ORIGINAL ON FILE

JANE CLARK
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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