

**INFORMATION ITEM: PRELIMINARY AUDIT FINDINGS PROGRESS REPORT**

The University's 2021 Single Audit and Compliance Examination was released by the Illinois Office of Auditor General in late May 2022. NEIU had 16 material audit findings, a reduction from 20 findings in FY20. Only 2 of 16 findings are new; 14 of 16 findings were repeated findings.

Note that the final FY2020 audited financial statement was issued on May 25, 2021. This gave the University only one month to correct those findings, which was not sufficient time to address them and avoid repeat findings prior to the next fiscal year beginning July 1, 2021.

We are happy to report that 9 of the 16 FY2021 findings have been resolved already. Furthermore, we expect to have all but three completed when we meet again in October. This is in large part to due to UTS's hard work, and our investment in UTS this past year.

#	Previous	Finding	Status	Expected Completion
001	2020	Weakness in Census Data – inadequate review of pension and other post-employment benefits (OPEB) data.	Hired new Human Resource Information Specialist (HRIS) Deputy Director to initiate proactive quarterly reviews of State University Retirement System (SURS) reporting and accountability.	Complete
002	2017 - 2020	Weaknesses over Computer Security – safeguarding access environment (granting user access rights, updating servers, installing encryption software).	We have refreshed and replaced much of our infrastructure, and updated our policies and procedures under the direction of our Information Security Officer (ISO) and the Security Committee.	Complete
003	2019, 2020	Lack of Adequate Controls over Review of Internal Controls over External Service Providers – monitor 3 <sup>rd</sup> party service providers to ensure data protection.	New policies and procedures have been developed and implemented to ensure System and Organization Controls (SOC) reports are obtained during the vendor selection and contracting process, and upon annual renewals. This will include a review by the Information Security Officer (ISO) and appropriate staff.	Complete
004	2020	Reporting of Disbursements to the Common Origination and Disbursement System – delay in submitting Pell data to Department of Education.	Developed a method of error reporting to address the issues identified.	Complete

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005	2019, 2020	Information Technology Risk Assessment Not Performed – University did not conduct a risk assessment to identify risk to security, confidentiality, and integrity of student data.	ISO will compile annual reports to CIO and VP of Finance and Administration. External forensics team performed a penetration examination on network controls and found no evidence of a data breach. A risk register has also been developed, which will be reviewed and updated on a periodic basis.	Complete
006	2020	Student Financial Assistance Cost of Attendance - adequate documentation to support manual changes in the student's cost of attendance information.	We continue to provide ongoing training relating to cost of attendance documentation within the Enterprise Resource Planning (ERP) system	Complete
007	2018 - 2020	Failure to Communicate Required Information to Subrecipients	Implemented Federal Demonstration Planning (FDP) form to include all relative information. New hire will roll out risk assessment.	01/31/2023
008	2020	Noncompliance with Grant Report Requirements – late reporting to the Illinois State Board of Education.	The Dean of Graduate Studies and Research will develop schedule to document when reports are due to ensure timely submission	Complete
009	2018 - 2020	Inadequate Controls over University Property and Equipment	A complete retagging of all assets with Radio Frequency Identification (RFID) technology and an implementation of a new database and processes with better controls are near completion. Training and the new policy and procedures are still underway.	8/15/2022
010	2018 - 2020	Weakness Regarding Clearing of Data from Electronic Devices – Clearing data before the EDP equipment is transferred to the Department of Central Management Services for surplus.	Property Control will not mark devices as surplus until Univeristy Technology Services confirms data has been deleted.	Complete

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011	New	Noncompliance with the Mental Health Early Action on Campus Act	Working with the State to obtain funding, guidance, and technical assistance. This act is subject to appropriation.	Expected completion date is appropriation-dependent
012	2019, 2020	Weaknesses in Cybersecurity Programs and Practices - cybersecurity training for staff members was not completed	ISO developing a comprehensive security awareness and training program. This includes a vendor solution known as been KnowBe4. Training on this system is ongoing for employees.	8/31/2022
013	2015 - 2020	Noncompliance with Payment Card Industry (PCI) Security Standards - ensuring computer systems and cardholder data are protected from accidental or unauthorized disclosure.	UTS will continue to work with the PCI compliance service company to complete relevant "Self-Assessment Questionnaires" (SAQs) before the end of August 2022. All but one SAQ has been completed.	8/31/2022
014	2013 - 2020	Lack of Disaster Contingency Plan - contingency plan for critical applications to ensure the timely recovery of critical computer systems.	This major project requires defining the scope of the project. UTS will consider contracting professional services to help lead this project after the infrastructure replacement is completed.	5/31/2023
015	2020	Noncompliance with the Illinois Articulation Initiative Act (IAIA)– University did not submit minimum of one course per major under the Illinois Articulation Initiative (IAI) for some majors offered by the University	The Registrar's Office resubmitted courses in each IAI major; reviewed the IAI general education courses and resubmitted as requested. One item is still pending.	8/31/2022
016	New	Noncompliance with the Identity Protection Act	Confidentiality statements to be added to new employee orientation.	Complete

**LEGEND:**

HRIS	Human Resource Information System
IAIA	Illinois Articulation Initiative Act

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ISO	Information Security Officer
SURS	State University Retirement System
SOC reports	Service Organization Controls
ERP system	Enterprise Resource Planning
FDP	Federal Demonstration Partnership
PCI	Payment Card Industry
RFID	Radio Frequency Identification
RTO	Recovery Time Objective
RPO	Recovery Point objective