

INFORMATION ITEM: AUDIT FINDINGS PROGRESS REPORT

The University's 2019 Single Audit and Compliance Examination was released on March 19, 2020. The following summary provides the status of each individual finding as of January 11, 2021, and indicates if the audit is a recurring finding from previous years.

Here is the current status of the 2019 material findings:

- NEIU had 20 material audit findings
- 10 of 20 findings have been reported as addressed; 10 findings are in progress.

- 14 of 20 findings were repeated findings
- 7 of 14 repeated findings have been reported as addressed; 7 repeated findings are in process

#	Previous	Finding	Status
001	None	Untimely Notification of Disbursements of Loan and TEACH grants	Addressed
002	18	Noncompliance with the Federal Perkins Loan Cohort Default Rate	In Progress. Completion depends on external formula changes
003	18, 17	Weaknesses over Allowable Costs/Cost Principle Requirements	Addressed
004	18	Failure to Communicate Required Information to Sub-recipients	Addressed
005	18, 17, 16, 15	Incorrect enrollment status information submitted to the NSLDS	Addressed
006	18	Inadequate Records Supporting Student Eligibility for Financial Aid	Addressed
007	None	Information Technology Risk Assessment Not Performed	In Progress. New ISO has been hired. Expected completion Fall of 2021.
008	18, 17, 16	Noncompliance with the Open Meetings Act	Addressed
009	All years 18 - 05	Time Sheets Not Required and Not Timely Completed and Approved	Addressed
010	18	Weaknesses Regarding Clearing of Data from Electronic Forms	Addressed
011	18	Inadequate Controls over University Property and Equipment	In progress. Dollar thresholds have been revised. Training is ongoing. Fall 21
012	18	Failure to Perform Employee Performance Evaluations Timely	In Progress. Process are being revised. Continued communication with Supervisor. Expected completion Fall of 2021.
013	None	Noncompliance with the College Student Immunization Act	Addressed

Northeastern Illinois University Board of Trustees Audit Committee
January 25, 2021

#	Previous	Finding	Status
014	None	Weakness over Purchasing Credit Card Transactions	Addressed
015	18, 17, 16, 15, 14, 13	Noncompliance with the Abused and Neglected Child Reporting Act	In Progress. Processes are being revised. Expected completion Fall of 2021.
016	18 - 13	Lack of Disaster Contingency Plan	In Progress. New ISO has been hired. Expected completion Fall of 2021.
017	18, 17, 16, 15	Noncompliance with PCI Security Standards	In Progress. New ISO has been hired. Expected completion Fall of 2021.
018	18, 17	Weaknesses over Computer Security	In Progress. New ISO has been hired. Expected completion Fall of 2021.
019	None	Weaknesses in Cyber Security Programs and Practices	In Progress. New ISO has been hired. Expected completion Fall of 2021.
020	None	Lack of Adequate Controls over Review of Internal Controls over External Service Providers	In Progress. New ISO has been hired. Expected completion Fall of 2021.