

**Moraine Valley Community
College – Community College
District Number 524**

Reports required by the Uniform Guidance and
Government Auditing Standards

Year Ended June 30, 2025

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**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

Board of Trustees
Moraine Valley Community College –
Community College District Number 524

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Moraine Valley Community College – Community College District Number 524 (the College), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated November 4, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Chicago, Illinois
November 4, 2025

**Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

Independent Auditor's Report

Board of Trustees
Moraine Valley Community College –
Community College District Number 524

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Moraine Valley Community College – Community College District Number 524's (the College) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2025. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the College's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the College's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The College's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the College's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The College's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the College as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon, dated November 4, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM VS LLP

Chicago, Illinois
December 8, 2025

**Moraine Valley Community College –
Community College District Number 524**

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Grantor's Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Labor:					
Pass-through programs from:					
Chicago Cook Workforce Partnership:					
Workforce Innovation and Opportunity Act (WIOA) Cluster:					
WIOA Dislocated Worker Formula Grants	17.278	2024-321		\$ -	\$ 116,865
WIOA Dislocated Worker Formula Grants	17.278	2023-321		-	34,195
Total WIOA Dislocated Worker Formula Grants				-	151,060
WIOA Adult Program	17.258	2024-221		-	102,466
WIOA Adult Program	17.258	2023-221		-	36,158
Total WIOA Adult Program				-	138,624
WIOA Youth Activities	17.259	2024-521		-	345,354
Total Workforce Innovation and Opportunity Act (WIOA) Cluster				-	635,038
Total Department of Labor				-	635,038
U.S. Department of Education:					
Direct Programs:					
Student Financial Assistance Cluster:					
Federal Pell Grant Program	84.063		P063P242988	-	22,182,735
Federal Pell Grant Program	84.063		P063P232988	-	187,472
Total Federal Pell Grant Program				-	22,370,207
Federal Supplemental Educational Opportunity Grants	84.007		P007A241227	-	368,840
Federal Supplemental Educational Opportunity Grants	84.007		P007A231227	-	16,200
Total Federal Supplemental Educational Opportunity Grants				-	385,040
Federal Work Study Program	84.033		P033A241227	-	316,571
Federal Direct Student Loans	84.268		P268K252988	-	2,113,506
Federal Direct Student Loans	84.268		P268K242988	-	12,711
Total Federal Direct Student Loans				-	2,126,217
Total Student Financial Assistance Cluster				-	25,198,035
Fund for the Improvement of Postsecondary Education:					
Congressionally Funded Community Projects Grant	84.116Z*		P116Z230204	-	157,815
Postsecondary Education:					
TRIO Cluster:					
TRIO Upward Bound - Eisenhower High School	84.047A		P047A221296	-	296,772
TRIO Upward Bound - Richards High School	84.047A		P047A220761	-	214,869
Total TRIO Upward Bound				-	511,641
TRIO Student Support Services	84.042A		P042A200555	-	333,204
TRIO Talent Search	84.044A		P044A210305	-	322,280
Total TRIO Cluster				-	1,167,125
Total Direct Programs				-	26,522,975
Pass-through programs from:					
Illinois Community College Board:					
Career and Technical Education - Basic Grants to States	84.048	CTE52425		-	737,642
Adult Education - Basic Grants to States	84.002	52401-25		-	625,047
University of Illinois Urbana Champaign					
Open Textbooks Pilot Program					
Fund for the Improvement of Post Secondary Education	84.116T*	104953-19312		-	14,313
Total Pass-through Programs				-	1,377,002
Total Department of Education				-	27,899,977

* - 84.116 total \$172,128

(Continued)

**Moraine Valley Community College –
Community College District Number 524**

**Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2025**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Grantor's Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Veterans Affairs:					
Veterans Benefits Administration					
Post-9/11 Veterans Educational Assistance	64.028		N/A	\$ -	\$ 184,987
Veteran Readiness and Employment	64.116		N/A	-	31,739
Total Department of Veterans Affairs				-	216,726
National Science Foundation:					
Research and Development Cluster:					
Pass-through programs from:					
Whatcom Community College/NCyTE Center					
STEM Education (formerly Education and Human Resources)	47.076	DUE-2054724		-	337,547
Sinclair Community College					
STEM Education (formerly Education and Human Resources)	47.076	2301202		-	60,951
Total Pass-through Programs				-	398,498
Total National Science Foundation - Research and Development Cluster				-	398,498
Department of Defense:					
Direct Programs:					
CyberSecurity Core Curriculum					
Cyber Ed Innovations	12.905		H98230-21-1-0152	-	91,630
Educational Pathways National Center	12.905		H98230-22-1-0312	428,882	1,195,173
Capacity Building	12.905		H98230-24-1-0103	-	36,083
Total Direct Programs				428,882	1,322,886
Total Department of Defense				428,882	1,322,886
Department of Commerce					
Direct Programs					
Science, Technology, Business and / or Education Outreach	11.620		70NANB24H316	-	35,351
Total Department of Commerce				-	35,351
Department of Health and Human Services:					
Pass-through programs from:					
Illinois Dept of Human Services					
Social Services Block Grant	93.667	46CDD03601		-	26,248
Total Department of Health and Human Services				-	26,248
Total Expenditures of Federal Awards				\$ 428,882	\$ 30,534,724

See Notes to Schedule of Expenditures of Federal Awards.

**Moraine Valley Community College –
Community College District Number 524**

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Moraine Valley Community College – Community College District Number 524 (the College) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The College has elected not to use the 10% *de minimis* indirect cost rate for awards prior to October 1, 2024 nor the 15% *de minimis* indirect cost rate for awards after October 1, 2024 as allowed under the Uniform Guidance.

Note 4. Federal Direct Student Loan Program

During the fiscal year ended June 30, 2025, the College issued new loans to students under the Federal Direct Student Loan Program (FDLP) Assistance Listing Number 84.268. The loan program includes subsidized and unsubsidized Stafford Loans and Parent PLUS loans for undergraduate students. The value of loans issued for the FDLP is based on disbursed amounts. The loan amounts issued during the year are disclosed on the Schedule. The College is responsible only for the performance of certain administrative duties with respect to the federally guaranteed student loan programs and, accordingly, balances and transactions relating to these loan programs are not included in the College's basic financial statements. Therefore, it is not practicable to determine the balance of loans outstanding to students and former students of the College at June 30, 2025.

**Moraine Valley Community College –
Community College District Number 524**

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Section I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the
financial statements audited were prepared
in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None Reported
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> X </u>	No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	<u> X </u>	Yes	<u> </u>	None Reported

Type of auditor's report issued on compliance
for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in
accordance with section 2 CFR 200.516(a)?

<u> X </u>	Yes	<u> </u>	No
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Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Programs or Clusters</u>
84.063, 84.007, 84.033, 84.268	Student Financial Assistance Cluster
84.002	Adult Education – Basic Grants to States

Dollar threshold used to distinguish between
type A and type B programs:

\$916,042

Auditee qualified as low-risk auditee?	<u> X </u>	Yes	<u> </u>	No
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**Moraine Valley Community College –
Community College District Number 524**

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2025**

Section II. FINANCIAL STATEMENT FINDINGS

No matters to report.

Section III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding 2025-001 – NSLDS Reporting

Repeat Finding: Yes

Federal Program Title – U.S. Department of Education

Student Financial Assistance Cluster

Federal Pell Grant Program: 84.063

Federal Direct Student Loans: 84.268

Federal Work Study Program: 84.033

Federal Supplemental Educational Opportunity Grants 84.007

Federal Award Year 2024-2025

Award Numbers: P063P242988, P063P232988, P007A241227, P007A231227, P033A241227,
P268K252988, P268K242988

Condition

For eighteen out of sixty students tested (30%) who had enrollment changes at the College, the students' status effective dates at the campus level and program level were not reported to the National Student Loan Data System (NSLDS) timely.

For three out of sixty students tested (5%) who had enrollment changes at the College, the students' status at the campus level and program level were not reported to the NSLDS accurately.

Criteria

CFR section 685.309 and 690.83(b)(2) requires the College to notify the NSLDS within 30 days of a change in student status or include the change in status in a response to an enrollment reporting roster within 60 days of the student's date of determination of withdrawal.

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure that enrollment status changes are reported timely.

Questioned Costs

There were no questioned costs related to testing of enrollment reporting.

**Moraine Valley Community College –
Community College District Number 524**

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2025**

Cause

During the reporting period, the processing of the spring subsequent term file was delayed due to program mismatches reported to National Student Clearinghouse (NSC), which resulted in a significant volume of ER1568 errors. The resolution required extensive troubleshooting and the implementation of corrective measures, which extended the time needed to complete processing.

Reporting of the College's spring graduates was also delayed due to a missing reporting date within NSC. An alternative date was provided, and the Grads Only file was submitted on September 2, 2025.

Context

Frequent. Twenty-one out of sixty students selected for testing.

Effect

Failure to report status changes accurately and timely is noncompliance with Federal regulation and could result in loss of future funding.

Recommendation

We recommend the College implement review procedures to ensure that the proper effective date is reported timely to the NSLDS when a student withdraws or has an enrollment status change. A system of review procedures and/or controls will ensure the College is reporting status changes accurately.

Views of responsible officials

We agree with this finding. See corrective action plan.

Finding 2025-002 – Direct Loan Disbursement Notification

Repeat Finding: No

Federal Program Title – U.S. Department of Education
Student Financial Assistance Cluster
Federal Direct Student Loans: 84.268
Federal Award Year 2024-2025

Award Numbers: P268K252988

Condition

For eight out of eight students tested, the student did not receive the required notification that a direct loan had been credited to their account for nine out of the eighteen disbursements.

Criteria

34 CFR 668.165 requires institutions who credit a student's account with a direct loan disbursement must notify the student, or parent, in writing of the (1) the date and amount of the disbursement; (2) the student's right, or parent's right, to cancel all or a portion of that loan or loan disbursement and have the proceeds returned; and (3) the procedure and time by which the student or parent must notify the institution that he or she wishes to cancel the loan.

**Moraine Valley Community College –
Community College District Number 524**

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2025**

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure direct loan notifications are sent timely.

Questioned Costs

There were no questioned costs related to testing of direct loan disbursement notifications.

Cause

During the first disbursement of the fall semester, the College provided the IT department with an incorrect disbursement date, which prevented disbursement notifications from being sent to students. Similarly, during the spring semester, the College failed to send the disbursement files to the IT department on several occasions, resulting in students not receiving disbursement notifications.

Context

Frequent. Eight out of eight students selected for testing.

Effect

Failure to notify students of their direct loan disbursement can result in students missing the period in which they can cancel their award and is noncompliance with Federal regulation and could result in loss of future funding.

Recommendation

We recommend the College implement review procedures to ensure that direct loan disbursement notifications are being sent each time a direct loan is credited to a student's account. A system of review procedures and/or controls will ensure the College is properly sending notifications.

Views of responsible officials

We agree with this finding. See corrective action plan.

Moraine Valley Community College

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS YEAR ENDED JUNE 30, 2025

Identifying Number: 2024-001 – Return of Title IV Funds – Enrollment Reporting

Audit Finding: For three out of sixty students tested (5%) who had enrollment changes at the College, the students' status effective dates at the campus level and program level were not reported to the National Student Loan Data System (NSLDS) accurately.

Corrective Action Taken: The corrective action plan as designed in the prior year was not fully implemented during fiscal year 2025, and the finding has not been corrected. A revised, more robust corrective action plan, with clearly defined responsibilities, updated timelines, and additional monitoring will be implemented to effectively address the resolution of this finding.

Status: Repeat finding in fiscal year 2025. See finding 2025-001.



Moraine Valley Community College

CORRECTIVE ACTION PLAN **YEAR ENDED JUNE 30, 2025**

Identifying Number: 2025-001

Finding: For eighteen out of sixty students tested (30%) who had enrollment changes at the College, the students' status effective dates at the campus level and program level were not reported to the National Student Loan Data System (NSLDS) timely.

For three out of sixty students tested (5%) who had enrollment changes at the College, the students' status at the campus level and program level were not reported to the NSLDS accurately.

Corrective Action Planned: Responsibility for reporting has been reassigned to a senior staff member. A secondary review process has been established, requiring managerial verification before submission. Additionally, monthly reconciliations will be conducted to ensure that all status changes are reported accurately and within the required timelines.

Timeline:

Reassignment of reporting responsibility: Effective immediately.

Establishment of secondary review and reconciliation procedures: Within 30 days.

Monthly reconciliation review: No later than November 30, 2025.

Anticipated Completion Date: June 30, 2026

Responsible Person:

Tasha Campbell, Director of Financial Aid

campbellt68@morainevalley.edu



Moraine Valley Community College

CORRECTIVE ACTION PLAN **YEAR ENDED JUNE 30, 2025**

Identifying Number: 2025-002

Finding: For eight out of eight students tested, the student did not receive the required notification that a direct loan had been credited to their account for nine out of the eighteen disbursements.

Corrective Action Planned: The Financial Aid department will distribute an email to the relevant departments upon completion of each financial aid transmittal process, prompting the Information Technology (IT) department to generate direct loan disbursement notifications via email. After emails are distributed, IT will provide Financial Aid with a report of the notifications sent. The Financial Aid Director or Assistant Director will review and compare the data from the IT notifications report to the financial aid disbursement records to ensure accuracy and completeness.

Anticipated Completion Date: June 30, 2026

Responsible Person:

Tasha Campbell, Director of Financial Aid
campbellt68@morainevalley.edu

