



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**EASTERN ILLINOIS UNIVERSITY**

**Financial Audit  
 For the Year Ended June 30, 2021**

**Release Date: June 22, 2022**

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	0	2020	21-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>0</b>				
FINDINGS LAST AUDIT: 1							

**INTRODUCTION**

This digest covers Eastern Illinois University’s Financial Audit as of and for the year ended June 30, 2021. Eastern Illinois University’s Compliance Examination and Single Audit covering the year ended June 30, 2021 will be issued separately at a later date.

**SYNOPSIS**

**(21-01)** The University did not have adequate internal control over reporting its census data and did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

- 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.

**EASTERN ILLINOIS UNIVERSITY**  
**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2021**

<b>STATEMENT OF NET POSITION</b>	<b>2021</b>	<b>2020</b>
<b>Assets and Deferred Outflows of Resources</b>		
Cash and cash equivalents.....	\$ 32,767,764	\$ 20,590,938
Restricted cash and cash equivalents.....	13,444,321	12,495,530
Investments.....	6,911,802	5,811,100
Restricted short-term investments.....	82,153	119,423
Receivables.....	20,199,751	16,848,953
Notes Receivable.....	4,392,877	4,900,249
Inventories.....	1,235,721	1,433,205
Capital assets, net.....	224,908,571	236,460,211
Other.....	1,018,087	7,654,370
Deferred outflow of resources.....	2,100,397	880,514
Total.....	<u>307,061,444</u>	<u>307,194,493</u>
<b>Liabilities and Deferred Inflows of Resources</b>		
Accounts payable and accrued liabilities.....	7,376,247	7,410,205
Unearned revenues.....	8,860,303	4,927,034
Long-term liabilities.....	6,437,323	6,971,499
Noncurrent liabilities.....	82,988,373	86,894,652
Deferred inflow of resources.....	2,805,909	4,509,052
Total.....	<u>108,468,155</u>	<u>110,712,442</u>
<b>Net Position</b>		
Net investment in capital assets.....	156,259,077	162,858,218
Restricted, Nonexpendable.....	6,276,056	5,265,422
Restricted, expendable.....	16,571,829	15,272,424
Unrestricted.....	19,486,327	13,085,987
Total.....	<u>\$ 198,593,289</u>	<u>\$ 196,482,051</u>
<b>REVENUES, EXPENSES, AND CHANGES IN NET POSITION</b>	<b>2021</b>	<b>2020</b>
<b>Revenues</b>		
Tuition and fees, net.....	\$ 27,307,661	\$ 29,483,534
State appropriations.....	41,432,300	41,432,300
Auxiliary enterprises.....	21,279,318	20,698,217
Payments on behalf of the University - State.....	67,750,670	57,624,824
Federal, State, and private grants and gifts.....	37,749,230	29,348,358
Other.....	6,307,650	9,994,804
Total.....	<u>201,826,829</u>	<u>188,582,037</u>
<b>Expenses</b>		
Instruction.....	88,808,944	67,996,118
Student services.....	18,556,815	16,529,624
Institutional support.....	14,435,922	8,555,507
Auxiliary enterprises.....	24,685,094	25,065,087
Student aid.....	1,343,976	1,966,000
Operations and maintenance of plant.....	13,596,441	12,380,491
Other.....	39,785,239	57,683,212
Total.....	<u>201,212,431</u>	<u>190,176,039</u>
Change in net position.....	<u>\$ 614,398</u>	<u>\$ (1,594,002)</u>
<b>UNIVERSITY PRESIDENT</b>		
During Audit Period: Dr. David Glassman		
Currently: Dr. David Glassman		

## FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

### **INADEQUATE INTERNAL CONTROLS OVER CENSUS DATA**

**Internal controls over census data  
need improvement**

Eastern Illinois University (University) did not have adequate internal control over reporting its census data and did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

During testing, some of the more significant issues we noted include the following:

**An initial complete reconciliation  
had not been performed**

- The University had not performed an initial complete reconciliation of its census data recorded by SURS and CMS to its internal records to establish a base year of complete and accurate data.

**Instructors were deemed ineligible  
when they should have been  
reported to SURS**

- We noted 31 of 537 (6%) instructors were deemed ineligible by the University, when they should have been reported to SURS. SURS determined the total potential impact to each instructor's total service credit to be that could be off by .25 to 6 years. (Finding 1, pages 5-8)

We recommended the University continue to implement controls to ensure census data events are timely and accurately reported to SURS. Further, we recommended the University continue to work with SURS to annually reconcile its active members' census data from its underlying records to a report of census data submitted to SURS' actuary and CMS' actuary. Finally, we recommended the University work with SURS and CMS to identify and address any unremitted or erroneously remitted employee and, if applicable, employer contributions related to these events.

**University agreed**

The University agreed with the recommendation.

### AUDITOR'S OPINION

The auditors stated the financial statements of the University as of and for the year ended June 30, 2021, are fairly stated in all material respects.

This financial audit was conducted by Sikich LLP

**SIGNED ORIGINAL ON FILE**

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JANE CLARK  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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