



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**EASTERN ILLINOIS UNIVERSITY**

State Compliance Examination  
 For the Year Ended June 30, 2025

Release Date: April 9, 2026

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>0</b>	<b>1</b>	<b>1</b>	2021		4	
Category 2:	0	3	3	2020	<b>1</b>	3	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2005		2	
<b>TOTAL</b>	<b>0</b>	<b>4</b>	<b>4</b>				
<b>FINDINGS LAST AUDIT: 10</b>							

**SYNOPSIS**

- (25-3) The University did not comply with the Illinois Articulation Initiative Act requirements.

**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.

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**ILLINOIS ARTICULATION INITIATIVE ACT**

The University did not comply with the Illinois Articulation Initiative Act requirements.

**Initiative designed to ease the transfer of students between State Institutions**

The Illinois Articulation Initiative (Initiative), through its [itransfer.org](http://itransfer.org) website, exists to ease the transfer of students among the State’s associate and baccalaureate degree granting institutions. The Initiative consists of both a General Education Core Curriculum package, where completion of the entire package at one institution is fully accepted by 111 institutions across the State, and an Initiative major, which are common courses at the lower-division that can be used to ensure students are prepared for upper-division work at 79 institutions across the State.

**Did not meet the course requirements of the Initiative for multiple degree programs**

During our testing, we noted the University did not have a minimum of at least one course included within the related Initiative major for biological sciences, early childhood education, elementary and secondary education, or the art degree programs.

This finding was first noted during the University’s Fiscal Year 2020 State Compliance Examination, five years ago. As such, University officials have been unsuccessful in implementing a corrective action plan to remedy this deficiency. (Finding 3, page 15) **This finding has been reported since 2020.**

We recommended the University continue in its efforts to fully participate in the Initiative by submitting at least one course per Initiative major.

**University agreed**

University officials agreed with the finding.

**OTHER FINDINGS**

The remaining findings pertain to internal controls over census data, faculty timesheets, and computer security weaknesses. We will review the University’s progress towards the implementation of our recommendations in our next State compliance examination.

**AUDITOR’S OPINIONS**

The financial audit report was previously released. The auditors stated the financial statements of the University as of and for the year ended June 30, 2025 are fairly stated in all material respects.

The Single Audit report was also previously released. The auditors conducted a Single Audit of the University 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, 2025.

### **ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the University for the year ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2025-001. Except for the noncompliance described in this finding, the accountants stated the University complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Plante & Moran PLLC.

**SIGNED ORIGINAL ON FILE**

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COURTNEY DZIERWA  
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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