

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT

(In Accordance with the Single Audit Act
and Applicable Federal Regulations)

For the Year Ended June 30, 2025

Performed as Special Assistant Auditors
for the Auditor General, State of Illinois

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
In Accordance with the Single Audit Act and Applicable Federal Regulations
For the Year Ended June 30, 2025

TABLE OF CONTENTS

	<u>Page</u>
University Officials	1
Compliance Report	
Summary	2
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	4
Independent Auditor's 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, and the Schedule of Federal and Nonfederal Financial Activity	6
Schedule of Findings	
Summary of Auditor's Results	9
Current Findings – <i>Government Auditing Standards</i>	10
Prior Findings Not Repeated	14
Supplementary Information	
Schedule of Expenditures of Federal Awards	15
Notes to the Schedule of Expenditures of Federal Awards	18
Schedule of Federal and Nonfederal Financial Activity	20

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
In Accordance with the Single Audit Act and Applicable Federal Regulations
For the Year Ended June 30, 2025

University Officials

President	Dr. Jay Gatrell
Provost and Vice President for Academic Affairs (through 5/31/25)	Dr. Ryan C. Hendrickson
Interim Provost and Vice President for Academic Affairs (6/1/25 – present)	Dr. Holly R. Farley
Vice President for Business Affairs	Mr. Matthew J. Bierman
Vice President for Enrollment Management	Mr. Joshua L. Norman
Vice President for Student Affairs	Ms. Anne Flaherty
Vice President for University Advancement	Ms. Miranda L. Spencer
Director of Business Services and Treasurer	Mr. Michael Hutchinson, CPA
General Counsel	Mr. Austin J. Hill
Director of Internal Auditing	Ms. Natalee Black, CPA

Board of Trustees (as of June 30, 2025)

Chairperson	Mr. C. Christopher Hicks
Vice Chairperson	Ms. Julie Everett
Secretary	Ms. Joyce Madigan
Member – Pro Tem	Ms. Barb Baurer
Member	Dr. Timi Ngoboh
Member	Dr. Bernie C. Ranchero
Member	Vacant
Student Member	Ms. Ameenah Morris

University Office

Eastern Illinois University's primary administrative office is located at 600 Lincoln Avenue, Charleston, Illinois, 61920.

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
In Accordance with the Single Audit Act and Applicable Federal Regulations
For the Year Ended June 30, 2025

FEDERAL COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this audit of the Eastern Illinois University was conducted in accordance with the Single Audit Act, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Guidance Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and *Government Auditing Standards*.

AUDITOR'S REPORT

The Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards, and the Schedule of Federal and Nonfederal Financial Activity does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Reports</u>
Findings	1	2
Repeated Findings	1	1
Prior Recommendations Implemented or Not Repeated	1	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings – Government Auditing Standards				
2025-001	10	2024/2020	Inadequate Internal Controls over Census Data	Material Weakness and Noncompliance

Current Findings – Federal Compliance

The audit did not disclose any findings required to be reported by Uniform Guidance

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
In Accordance with the Single Audit Act and Applicable Federal Regulations
For the Year Ended June 30, 2025

Prior Findings Not Repeated

A	14	2024/2024	Inadequate Internal Controls over Recognition of Insurance Proceeds Received
---	----	-----------	--

EXIT CONFERENCE

Eastern Illinois University waived an exit conference in correspondence from Michael Hutchinson, Director of Business Services and Treasurer, on January 15, 2026. The response to the recommendation for item 2025-001 was provided by Mike Hutchinson, Director of Business Services and Treasurer, in a correspondence dated March 17, 2025.

INDEPENDENT AUDITOR'S 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

To Management and the Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Eastern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with 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, the financial statements of the business-type activities, fiduciary activities and the aggregate discretely presented component units of Eastern Illinois University (the "University"), collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the University's basic financial statements and we have issued our report thereon dated December 9, 2025. Our report includes a reference to other auditors who audited the financial statements of Eastern Illinois University Foundation and Eastern Illinois University Alumni Association, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University'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 University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University'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 entity'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 second paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University'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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings as item 2025-001.

University's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the University's responses to the findings identified in our audit and described in the accompanying Schedule of Findings. The University's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 University'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 University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

December 9, 2025

INDEPENDENT AUDITOR'S
REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND,
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE AND
THE SCHEDULE OF FEDERAL AND NONFEDERAL FINANCIAL ACTIVITY

To the Honorable Frank J. Mautino
Auditor General
State of Illinois

and

the Board of Trustees
Eastern Illinois University

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

As Special Assistant Auditors for the Auditor General, we have audited compliance by Eastern Illinois University (University) 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 the University's major federal program for the year ended June 30, 2025. The University's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings.

In our opinion, the University 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 program 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; 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* (the "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 University 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 audit opinions on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

Other Matter - Federal Expenditures Not Included in the Compliance Audit

The University's basic financial statements include the operations of Eastern Illinois University Foundation and the Eastern Illinois University Alumni Association, component units, which are not included in the University's Schedule of Expenditures of Federal Awards during the year ended June 30, 2025. Our compliance audit, described in the *Opinion on Each Major Federal Program*, does not include the operations of these component units because the component units engaged other auditors to perform an audit of their financial statements and, if necessary, an audit of compliance.

To the Honorable Frank J. Mautino
Auditor General
State of Illinois

and

the Board of Trustees
Eastern Illinois University

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 University's federal program.

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 University'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 University'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 University'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 University'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 University'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.

Report on Internal Control Over Compliance

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.

To the Honorable Frank J. Mautino
Auditor General
State of Illinois

and

the Board of Trustees
Eastern Illinois University

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 the Uniform Guidance and the Schedule of Federal and Nonfederal Financial Activity

We have audited the financial statements of the business-type activities, fiduciary activities, and the aggregate discretely presented component units of the University as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon, dated December 9, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions 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. In addition, the accompanying Schedule of Federal and Nonfederal Financial Activity is presented for the purposes of additional analysis 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 and the Schedule of Federal and Nonfederal Financial Activity are fairly stated in all material respects in relation to the basic financial statements as a whole.

SIGNED ORIGINAL ON FILE

Grand Rapids, Michigan
January 16, 2026

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS
SUMMARY OF AUDITOR'S RESULTS
For the Year Ended June 30, 2025

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? ☒ Yes ☐ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None Reported

Noncompliance material to the financial statements noted? ☒ Yes ☐ No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ 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 2 C.F.R. § 200.516(a)? ☐ Yes ☒ No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 84.379	Student Financial Assistance Cluster

Dollar threshold used to distinguish between type A and type B programs: **\$750,000**

Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
For the Year Ended June 30, 2025

2025-001. Finding – Inadequate Internal Controls over Census Data

The Eastern Illinois University (University) did not have adequate internal control over reporting its census data to provide assurance that the census data submitted to the State Universities Retirement System (System) and State Employees' Group Insurance Program (Plan) was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or other postemployment benefit (OPEB) plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuations (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the University's employees are members of both the pension plan administered by the System and the Plan sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Additionally, CMS' actuary uses census data for employees of the State's public universities provided by the System, along with census data for other participating members provided by the State's four other pension systems, to prepare their projection of the liabilities of the Plan. Finally, the System's actuary and CMS' actuary used census data transmitted by the University during fiscal year 2023 to project pension and OPEB-related balances and activity at the plans during fiscal year 2024, which is incorporated into the University's fiscal year 2025 financial statements.

During the performance of the census examination, the auditors noted the following:

- While the University had performed an initial complete reconciliation of its census data recorded by the System to its internal records, the University had not fully developed a process to annually obtain from the System the incremental changes recorded by the System in the census data records and reconcile these changes back to the University's internal supporting records.
- During completeness testing of University faculty data, the auditors identified six instructors were not reported as eligible to participate in the System and the Plan by the University.
- During cut-off testing of data transmitted by the University to the System, the auditors identified fourteen employee termination events were reported to the System after the close of the fiscal year in which the event occurred, resulting in inaccurate member status (active or inactive) as of fiscal year-end.

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
For the Year Ended June 30, 2025

The result of the errors above led to contributions due to the plan being understated and inaccurate census data being utilized by the System and the State in the performance of the annual pension and OPEB actuarial valuation processes. The independent actuaries utilized by the System and the State of Illinois for the pension and OPEB plans deemed the errors immaterial to the plan level valuations as a whole.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative control to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Additionally, eligibility criteria for participation in the System under the Illinois Pension Code (Code) (40 ILCS 5/15-134(a)) states any person who is an employee of the University becomes a participant in the System. Under the Code (40 ILCS 5/15-107), an employee is any member of the educational, administrative, secretarial, clerical, mechanical, labor, or other staff of an employer whose employment in a position in which services are expected to be rendered on a continuous basis for at least four months or an academic term, whichever is less, and is:

1. Not a student employed on a less than full-time temporary basis;
2. Not receiving a retirement or disability annuity from the System;
3. Not on military leave;
4. Not eligible to participate in the Federal Civil Service Retirement System;
5. Not currently on a leave of absence without pay more than 60 days after the termination of the System's disability benefits;
6. Not paid from funds received under the Federal Comprehensive Employment and Training Act as a public service employment program participant hire on or after July 1, 1979;
7. Not a patient in a hospital or home;
8. Not an employee compensated solely on a fee basis where such income would net earnings from self-employment;
9. Not providing military courses pursuant to a federally funded contract where the University has filed a written notice with the System electing to exclude these persons from the definition of employee;
10. Currently on lay-off status of not more than 120 days after the lay-off date;
11. Not on an absence without pay of more than 30 days; and
12. A nonresident alien on a visa defined under subparagraphs (F), (J), (M), or (Q) of Section 1101(a)(15) of Title 8 of the United States Code who (1) has met the Internal Revenue Service's substantial presence test and (2) became an employee on and after July 1, 1991.

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
For the Year Ended June 30, 2025

In addition, the Code (40 ILCS 5/15-157) requires the University to, at a minimum, withhold contributions of each employee's total compensation of 8% (9.5% for firefighters or police officers) for their participation in the System, unless further contributions by the employee would either exceed the maximum retirement annuity in the Code (40 ILCS 5/15-136(c)) or the Tier 2 earnings limitation within the Code (40 ILCS 5/15-111(b)), and remit these amounts to the System. Further, the Code (40 ILCS 5/15-155(b)) requires the University to remit employer contributions to the System reflecting the accruing normal costs of an employee paid from federal or trust funds.

Finally, we noted participation in the OPEB is derivative of an employee's eligibility to participate in the System, as members of the System participate in OPEB as annuitants under the State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/3(b)).

University officials stated that the exceptions were due to turnover within the Human Resources area and a lack of employee training. Many of the exceptions also involved employees with irregular contracts, such as adjunct instructors.

Failure to ensure that complete and accurate census data, as well as employee and employer contributions are reported to the System and the State reduces the overall reliability of the pension and OPEB-related balances and activity reported in the University's financial statements, the financial statements of other employers within both plans, and the State of Illinois' Annual Comprehensive Financial Report. Further, failure to report all eligible employees to the System and Plan may result in employees not receiving the pension and OPEB benefits they are entitled to receive under the Code and the Act. (Finding Code No. 2025-001, 2024-001, 2023-001, 2022-001, 2021-001, 2020-001)

Recommendation:

We recommend the University continue to work with the System to establish the process of annually obtaining from the System the incremental changes recorded in the census data records and reconcile these changes back to the University's internal supporting records. If differences are noted between the University's data and the System's data, these differences should be communicated timely and rectified to ensure the actuarial valuations are using accurate data.

Further, we recommend the University strengthen controls to ensure all eligible employees are reported to the System and State, along with any required employee and employer contributions.

Finally, we recommend the University strengthen controls to ensure all events occurring within the census data accumulation year are reported timely to the System so these events can be incorporated into the census data utilized in the annual actuarial valuation process.

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
For the Year Ended June 30, 2025

University Response:

The University agrees with the auditor's recommendation. We continue to work with the State Universities Retirement System to report on differences in the incremental changes for 2023 and 2024 between the University's and SURS' records. The University has also communicated the requirements in the Illinois Pension Code and SURS' regulations to Benefits staff and placed that information in a procedures book maintained by Benefits staff. We will continue to have differences in timely reporting due to employee benefit payouts unless SURS changes its procedures for when they will accept terminations.

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2025

A. **FINDING** Inadequate Internal Controls over Recognition of Insurance Proceeds Received

During the prior audit, the University did not have adequate internal controls over insurance proceeds received to ensure amounts were recognized as revenue in the correct period.

During the current audit, the University implemented controls and procedures that allowed for any insurance proceeds received to be recognized as revenue in the correct period to be in compliance with GAAP basis financial statements. (Finding Code No. 2024-002)

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Federal Grantor/Pass Through Grantor/Program/Grant Title	Federal Assistance Listing Number	Federal Project or Pass-Through Number	FY25 Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION				
<i>Federal Perkins Loan Program , beginning loan balance</i>	84.038	*	\$ 3,443,900	\$ -
<i>Federal Direct Student Loans</i>	84.268	*	21,104,390	-
<i>Federal Work-Study Program</i>				
FY24	84.033	* P033A231143	1,543	-
FY25	84.033	* P033A241143	332,545	-
			<u>334,088</u>	<u>-</u>
<i>Federal Pell Grant Program</i>				
FY24	84.063	* P063P230106	573,456	-
FY25	84.063	* P063P240106	12,915,401	-
			<u>13,488,857</u>	<u>-</u>
<i>Federal Supplemental Educational Opportunity Grants</i>				
FY24	84.007	* P007A231143	12,323	-
FY25	84.007	* P007A241143	257,876	-
			<u>270,199</u>	<u>-</u>
Teacher Education Assistance for College And Higher Education Grants				
FY24	84.379	* P379T240106	1,886	-
FY25	84.379	* P379T250106	679,330	-
			<u>681,216</u>	<u>-</u>
Total Student Financial Assistance Cluster			<u>39,322,650</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER				
NATIONAL SCIENCE FOUNDATION				
<i>Mathematical and Physical Sciences</i>				
LEAPS-MPS: Peroxisome Targeting Chemical Technologies and Tools to Study Subcellular Chemistry	47.049	2213273	37,826	-
Passed-Through Governors State University				
<i>NSF Technology, Innovation, and Partnerships</i>				
NSF Engines Development Award: Advancing Smart Logistics	47.084	NSFEngEIU23	19,218	-
Passed-Through Florida State College				
<i>STEM Education</i>				
Strengthening Building & Construction Technician Training with Alternative Energy Sources to Advance Sustainability ("B/C Alt-Energy Tech")	47.076	2300938	28,201	-
Passed-Through National University				
<i>STEM Education</i>				
Biology through art: an innovative, interdisciplinary approach to teaching biology	47.076	GR002037-2023-2026-007	983	-
TOTAL NATIONAL SCIENCE FOUNDATION			<u>86,228</u>	<u>-</u>
U.S. DEPARTMENT OF THE INTERIOR				
Passed-Through The University of Illinois				
<i>Great Lakes Restoration</i>				
Assessment of Asian Carp reproduction and ecosystem response in the Illinois Waterway	15.662	116320-19877	41,808	-
Passed-Through Southern Illinois University				
<i>Fish and Wildlife Management Assistance</i>				
Invasive carp movement behavior, habitat use, and population response to removal in the Wabash River	15.608	25-06-226874	27,541	-
<i>Fish and Wildlife Management Assistance</i>				
Invasive carp movement behavior, habitat use, and population response to removal in the Wabash River	15.608	24-10-226690	11,346	-
Passed-Through Illinois Department of Natural Resources				
<i>Fish and Wildlife Management Assistance</i>				
Evaluating reproduction and genetic structure of invasive carps in the Wabash River	15.608	CAFWS-178B	13,348	-
Passed-Through Illinois Department of Natural Resources				
<i>Fish and Wildlife Management Assistance</i>				
Evaluating reproduction and genetic structure of invasive carps in the Wabash River	15.608	RC23FW171A	95,178	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>189,221</u>	<u>-</u>

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Federal Grantor/Pass Through Grantor/Program/Grant Title	Federal Assistance Listing Number	Federal Project or Pass-Through Number	FY25 Expenditures	Passed Through to Subrecipients
RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
NATIONAL INSTITUTE OF HEALTH				
<i>Biomedical Research and Research Training</i>				
Chemical biology approaches to understand interindividual variability in carboxylesterase activity	93.859	1R15GM152890-01	\$ 185,423	\$ -
Total Research and Development Cluster			<u>460,872</u>	<u>-</u>
FISH AND WILDLIFE CLUSTER				
U.S. DEPARTMENT OF THE INTERIOR				
Passed-Through The Illinois Department of Natural Resources				
<i>Sport Fish Restoration Program</i>				
A Long-Term Monitoring Program of Fish Populations on the Wabash River	15.605	F186-R-13	249,713	-
Passed-Through Ball State University				
<i>Sport Fish Restoration Program</i>				
Catfish Monitoring in Indiana's Large Rivers	15.605	24-0272-001	50,039	-
Total Fish and Wildlife Cluster			<u>299,752</u>	<u>-</u>
TRIO CLUSTER				
U.S. DEPARTMENT OF EDUCATION				
<i>TRIO - Student Support Services</i>	84.042A	P042A201555-23	56,431	-
<i>TRIO - Student Support Services</i>	84.042A	P042A201555-24	251,534	-
Total TRIO Cluster			<u>307,965</u>	<u>-</u>
CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed-Through The Illinois Department of Human Services				
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR Core FY 25)</i>	93.596	FCSDI04630	623,987	-
Passed-Through The Illinois Department of Human Services				
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR CCAP FY25)</i>	93.596	FCSDI04630	317,316	-
Total CCDF Cluster			<u>941,303</u>	<u>-</u>
OTHER PROGRAMS				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed-Through The Illinois Department of Human Services				
<i>Block Grants for Prevention and Treatment of Substance Abuse</i>				
Addiction Prevention Comprehensive	93.959	43CCZ03550	140,622	-
Passed-Through Illinois Department of Public Health				
<i>Project Grants and Coop. Agreements for Tuberculosis Control Programs</i>				
Public Health Specialist Staffing Program by The Board of Trustees of Eastern Illinois University	93.116	48000004L	53,147	-
Passed-Through Illinois Department of Public Health				
<i>Viral Hepatitis Prevention and Control</i>				
Public Health Specialist Staffing Program by The Board of Trustees of Eastern Illinois University	93.270	48000004L	27,062	-
Passed-Through Illinois Department of Public Health				
<i>Epidemiology and Laboratory Capacity for Infectious Diseases</i>				
Public Health Specialist Staffing Program by The Board of Trustees of Eastern Illinois University	93.323	48000004L	675,285	-
Passed-Through Illinois Department of Public Health				
<i>Public Health Emergency Response</i>				
Public Health Specialist Staffing Program by The Board of Trustees of Eastern Illinois University	93.354	48000004L	161,870	-
Passed-Through Illinois Department of Public Health				
<i>Immunization Cooperative Agreements</i>				
Public Health Specialist Staffing Program by The Board of Trustees of Eastern Illinois University	93.268	48000004L	716,325	-
Passed-Through Illinois Department of Public Health				
<i>CDC's Collaboration with Academia to Strengthen Public Health</i>				
Public Health Specialist Staffing Program by The Board of Trustees of Eastern Illinois University	93.967	48000004L	124,858	-

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Federal Grantor/Pass Through Grantor/Program/Grant Title	Federal Assistance Listing Number	Federal Project or Pass-Through Number	FY25 Expenditures	Passed Through to Subrecipients
OTHER PROGRAMS (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed-Through Illinois Department of Public Health				
<i>Preventive Health and Health Services Block Grant</i>				
Public Health Specialist Staffing Program by The Board of Trustees of Eastern Illinois University	93.991	48000004L	\$ 59,972	\$ -
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,959,141	-
U.S. DEPARTMENT OF JUSTICE				
Passed-Through the Illinois Department of Human Services				
<i>Harold Rogers Prescription Drug Monitoring Program</i>				
FY25 BPCSS-Prescription Monitoring Program	16.754	4100194113	439,894	-
U.S. DEPARTMENT OF EDUCATION				
<i>Fund for the Improvement of Postsecondary Education</i>				
EIU GYO Teacher Shortage Program for Rural and Small Urban Districts	84.116	P116Z220168	424,065	-
U.S. SMALL BUSINESS ADMINISTRATION				
Passed-Through Illinois Department of Commerce & Economic Opportunity				
<i>Small Business Development Centers</i>				
Small Business Development Centers	59.037	23-185113	52,930	-
Small Business Development Centers	59.037	24-561113	41,235	-
Small Business Development Centers	59.037	25-181113	80,582	-
TOTAL U.S. SMALL BUSINESS ADMINISTRATION			174,747	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed-Through the IL Emergency Management Agency				
<i>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>				
FEMA FY23 Storm Damage	97.036	748308	75,000	-
U.S. DEPARTMENT OF THE TREASURY				
Passed-Through Coles County, IL				
<i>Coronavirus State and Local Fiscal Recovery Funds</i>				
Coles Cty ARPA Campus Food Pantry	21.027	N/A	37,500	-
Total Other Programs			3,110,347	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 44,442,889	\$ -

* Denotes Federal Major Program

EASTERN ILLINOIS UNIVERSITY
A COMPONENT UNIT OF THE STATE OF ILLINOIS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

NOTE 1 – BACKGROUND

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the University. The SEFA includes all federal awards received directly from federal agencies as well as federal financial awards passed through other agencies.

Summary of Significant Accounting Policies – Basis of Presentation

The SEFA includes the federal awards activity of the University and is presented on the accrual basis of accounting. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. Because the SEFA presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

NOTE 2 – FEDERAL STUDENT LOAN PROGRAMS

During the fiscal year ended June 30, 2025, the University issued new loans to students under the Federal Direct Student Loan Program. The loan amounts issued during the year are disclosed on the SEFA. The University is responsible only for the performance of certain administrative duties with the respect to federally guaranteed student loan programs and accordingly, balances and transactions relating to these loan programs are not included in the University's basic financial statements. Therefore, it is not practicable to determine the balance of loans outstanding to students and former students of the University at June 30, 2025.

In addition, the University participates in the Federal Perkins Loan Program. The Loan program is directly administered by the University and balances and transactions relating to these programs are included in the University's basic financial statements. Loans outstanding at the beginning of the year, loans made during the year and administrative cost allowance are included in the federal expenditures presented in the SEFA. The outstanding balance at June 30, 2024 was \$581,552. There were no new loans issued through the Federal Perkins Program during the year ended June 30, 2025.

NOTE 3 – NON-CASH ASSISTANCE

The University did not receive any federal non-cash assistance during the fiscal year ended June 30, 2025.

EASTERN ILLINOIS UNIVERSITY
A COMPONENT UNIT OF THE STATE OF ILLINOIS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

NOTE 4 – INSURANCE PAYMENTS

There was no federally-funded insurance in effect during the fiscal year ended June 30, 2025.

NOTE 5 – FEDERAL DEPOSITORY LIBRARY PROGRAM

The University's Library serves as a depository library for the U.S. Government Publishing Office's Federal Depository Library Program. The University is the legal custodian of government publications received under this program, however, these publications remain the property of the federal government.

EASTERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FEDERAL AND NONFEDERAL FINANCIAL ACTIVITY
For the Year Ended June 30, 2025

Schedule A - Federal Financial Component

Total federal expenditures reported on SEFA ¹	\$	44,442,889
Total Schedule A	\$	44,442,889

Schedule B - Total Financial Component

Total operating expenses ²	\$	193,983,703
Total nonoperating expenses ²		3,187,328
Federal loan balances: ^{1,4}		
Perkins Loan Program		3,443,900
Total value of new federal loans: ^{1,5}		
Federal Direct Student Loans		21,104,390
Other noncash federal award expenditures ³		-
Total Schedule B	\$	221,719,321

Schedule C

Total Schedule B	\$	221,719,321	100.000%
Total Schedule A		44,442,889	20.045%
Total nonfederal expenses	\$	177,276,432	79.955%

¹ Obtained from the Schedule of Expenditures of Federal Awards

² Obtained from the Statement of Revenues, Expenses, and Changes in Net Position

³ Obtained from the Notes to the Schedule of Expenditures of Federal Awards

⁴ Balance at the beginning of the fiscal year with continuing compliance requirements

⁵ Balance of loans issued during the fiscal year