



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

EASTERN ILLINOIS UNIVERSITY

Single Audit and State Compliance Examination
 For the Year Ended June 30, 2018

Release Date: March 26, 2019

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2005		18-1	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 4							

INTRODUCTION

This digest covers our federal Single Audit and Compliance Examination of Eastern Illinois University (University) for the year ended June 30, 2018. A separate Financial Audit as of and for the year ending June 30, 2017, is being released under a separate cover. In total, this report contains one findings which was not reported in the Financial Audit.

SYNOPSIS

- **(18-1)** The University did not require positive time reporting for all employees in compliance with the State Officials and Employees Ethics Act.

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.

{Expenditures and Activity Measures are summarized on next page.}

EASTERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION AND SINGLE AUDIT
For the Year Ended June 30, 2018

COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES - UNIVERSITY INCOME FUND	FY 2018	FY 2017
INCOME FUND REVENUES		
Tuition.....	\$ 49,410,144	\$ 56,520,886
Service fees.....	158,500	199,991
Fines and penalties.....	34,539	41,475
Other.....	2,175,918	313,040
Total Revenues.....	51,779,101	57,075,392
INCOME FUND EXPENDITURES		
Personal services.....	20,105,939	32,138,985
FICA-Medicare.....	1,165,532	1,308,223
Group insurance.....	1,230,119	-
Compensated absences.....	(820,242)	(825,445)
Contractual services.....	8,246,996	7,530,502
Travel.....	244,405	201,367
Commodities.....	692,390	633,355
Awards, grants, and matching funds.....	5,717,935	5,930,755
Permanent improvements.....	24,456	-
Equipment and library books.....	1,020,180	1,365,186
Telecommunications.....	58,427	328,815
Operation of automotive equipment.....	65,816	84,696
Student awards/tuition waived.....	9,987,983	10,863,416
Total Expenditures.....	47,739,936	59,559,855
EXCESS OF REVENUES OVER EXPENDITURES.....	\$ 4,039,165	\$ (2,484,463)
SUPPLEMENTAL INFORMATION (Unaudited)		
	FY 2018	FY 2017
Employment Statistics		
Faculty and Administrative.....	650	683
Civil Service.....	443	444
Student Employees.....	197	206
Total Employees.....	1,290	1,333
Enrollment Statistics		
Fall term enrollment.....	7,030	7,415
Spring term enrollment.....	7,016	6,673
Cost Per Student		
Cost Per Full-Time Equivalent Student.....	\$ 16,054	\$ 17,375
PRESIDENT		
During Examination Period: Dr. David M. Glassman		
Currently: Dr. David M. Glassman		

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

TIMESHEETS NOT REQUIRED

The University did not require positive time reporting for all employees in compliance with the State Officials and Employees Ethics Act (Act).

Faculty employees do not report time to the nearest quarter hour

During testing, the auditors noted the University only requires positive time reporting for non-faculty employees. Faculty employees are required to certify they have met their work schedule obligations as set forth in their individual Assignment of Duties Form; however, they do not report their time to the nearest quarter hour in accordance with the Act. (Finding 1, page 16) **This finding was first reported since 2005.**

We recommended the University require all employees submit timesheets in compliance with State law.

University agrees with auditors

The University agreed with the finding. *For the previous University response, see Digest Footnote #1.)*

AUDITOR'S OPINIONS

The financial audit report was released under a separate cover. The auditors stated the financial statements of Eastern Illinois University as of and for the year ended June 30, 2018, are fairly stated in all material respects.

The auditors also 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 Agency's major federal programs for the year ended June 30, 2018.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of Eastern Illinois University for the year ended June 30, 2018, as required by the Illinois State Auditing Act. The accountants stated the University complied, in all material respects, with the requirements described in the report.

This Single Audit and State compliance examination were conducted by Sikich LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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DIGEST FOOTNOTES

#1 – Timesheets Not Required

2017: The University agrees with the auditor's recommendation. The University has implemented a system that allows employees to document time spent on official State business in accordance with the statute. All University employees are required to use the system. However, faculty members, in accordance with the union contract, use the system to document that they have worked in accordance with the contract. The University will continue to work with the faculty union in an attempt to obtain compliance.