



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

EASTERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2021

Release Date: July 6, 2022

FINDINGS THIS AUDIT: 2				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>
Category 1:	0	1	1	2020	21-1		
Category 2:	0	0	0				
Category 3:	<u>1</u>	<u>0</u>	<u>1</u>				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 5							

INTRODUCTION

This digest covers Eastern Illinois University’s (University) Single Audit for the year ended June 30, 2021. A separate digest covering the University’s Financial Audit was previously released on June 22, 2022. In addition, a separate digest covering the University’s Compliance Examination will be separately issued. In total, this digest contains two findings, one of which was reported in the financial audit.

SYNOPSIS

- (21-02) The University did not comply with a reporting requirement applicable to Higher Education Relief Fund (HEERF) grantees.

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**

REPORTING REQUIREMENT NOT MET

Eastern Illinois University (University) did not comply with a reporting requirement applicable to Higher Education Emergency Relief Fund (HEERF) grantees.

Information posted on the website 26 days late

During our review of the University's compliance with HEERF program reporting requirements, we noted the University failed to post certain information on its website within the required timeframe for one of four (25%) required quarterly reports. Specifically, the University posted the required information for the report quarter ending December 31, 2020, 26 days late. (Finding 2, pages 15-16)

We recommended the University comply with all reporting requirements applicable to Higher Education Emergency Relief Fund (HEERF) grantees.

University agreed with the recommendation

The University agreed with the recommendation and stated they misunderstood the difference between the extended annual reporting requirement and the quarterly reporting requirement.

OTHER FINDING

The remaining finding pertained to inadequate internal controls over census data. We will review the University's progress towards the implementation of our recommendation in our next Single Audit.

AUDITOR'S OPINIONS

The financial audit report was issued separately. 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.

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 University's major federal programs for the year ended June 30, 2021.

This Single Audit was 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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