



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, 2023

Release Date: April 25, 2024

FINDINGS THIS AUDIT: 10	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2022	23-2	23-8	
Category 2:	2021		23-6, 23-7	
Category 3:	2020	23-1	23-5	
TOTAL	2019	23-3		
	2005		23-4	

	New	Repeat	Total
Category 1:	0	3	3
Category 2:	2	5	7
Category 3:	0	0	0
TOTAL	2	8	10

FINDINGS LAST AUDIT: 9

INTRODUCTION

This digest covers Eastern Illinois University’s (University) Compliance Examination for the year ended June 30, 2023. A separate digest covering the University’s Financial Audit and a separate digest covering the University’s Single Audit were previously released. In total, this report contains 10 findings, 3 of which were reported in the Financial Audit and Single Audit collectively.

SYNOPSIS

- (23-6) The University had weaknesses over the security of computers.
- (23-10) The University did not comply with the University Faculty Research and Consulting Act.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

WEAKNESSES IN SECURITY OVER COMPUTERS

The University had weaknesses over the security of computers.

Encryption needed on University computers

As of the end of the examination period, we noted 1,546 of 2,756 (56%) computers required encryption to be installed. (Finding 6, page 20) **This finding was first reported in 2021.**

We recommended the University ensure all laptops and computer equipment have adequate security such as encryption installed.

University response

University officials agreed with the finding and stated they have prioritized and completed encryption of high risk areas and they are in the process of replacing computers that are not capable of encryption.

**NONCOMPLIANCE WITH THE FACULTY
RESEARCH AND CONSULTING ACT**

Faculty need to comply with the Act

The University did not comply with the University Faculty Research and Consulting Act (Act).

During our testing of eight completed forms by eight employees requesting approval for outside employment, we noted the following exceptions:

- Three of eight (38%) forms were not submitted by faculty prior to the beginning of the outside service. These requests were made between five and 53 days after the outside employment began. Due to late submissions, these forms were also not approved by the University's President, or designee, timely.
- Two of eight (25%) forms submitted timely were approved by the University's President, or designee, from two to 68 days after the outside employment began.
- Eight of eight (100%) employees, whose outside employment ended during the fiscal year, did not complete the required annual statement identifying the amount of actual time spent on outside service. (Finding 10, pages 26-27)

None of the faculty sampled completed the required annual statement identifying the amount of time spent on outside service

We recommended the University enhance the internal controls to ensure faculty members with outside research or consulting services receive written pre-approval to conduct the requested activity and annually disclose time spent on these activities in accordance with the Act.

University response

University officials agreed with the finding and stated they continue to regularly send emails to full-time faculty to remind them of their obligation under the Act.

OTHER FINDINGS

The remaining findings are reportedly being given attention by the University. 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 as of and for the year ended June 30, 2023 are fairly stated in all material respects.

The single audit report was 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, 2023.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of Eastern Illinois University for the year ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants qualified their report on State Compliance for Findings 2023-001, 2023-002 and 2023-003. Except for the noncompliance described in that finding, the accountants stated the University complied, in all material respects, with the requirements described in the report.

This State compliance examination were conducted by Sikich LLP.

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JANE CLARK
Division Director

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

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FRANK J. MAUTINO
Auditor General

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