



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, 2023

Release Date: February 22, 2023

FINDINGS THIS AUDIT: 3	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	1*	2	3	2022	23-2		
Category 2:	0	0	0	2020	23-1		
Category 3:	0	0	0				
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>3</b>				
<b>FINDINGS LAST AUDIT: 2</b>							

\*Finding 2023-003 is considered a new finding for the 6-30-23 financial audit, but was reported in the compliance examination for the period ended 6-30-22.

**INTRODUCTION**

This digest covers Eastern Illinois University’s (University) Single Audit for the year ended June 30, 2023. A digest covering the University’s Financial Audit was separately issued. In addition, a separate digest covering the University’s Compliance Examination for the year ended June 30, 2023 will be issued at a later date. In total, this digest contains three findings, all of which were reported in the financial audit.

- 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.

**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, 2023, 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, 2023.

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

FJM:TLK