



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, 2017

Release Date: March 29, 2018

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2015		17-2	
Category 2:	2005		17-4	
Category 3:				
<b>TOTAL</b>				

	<u>New</u>	<u>Repeat</u>	<u>Total</u>
Category 1:	1	0	1
Category 2:	1	2	3
Category 3:	0	0	0
<b>TOTAL</b>	2	2	4

FINDINGS LAST AUDIT: 3

**INTRODUCTION**

This digest covers our federal Single Audit and Compliance Examination of Eastern Illinois University (University) for the year ended June 30, 2017. A separate Financial Audit as of and for the year ending June 30, 2017, was previously released on March 27, 2018. In total, this report contains four findings, one of which was reported in the Financial Audit.

**SYNOPSIS**

- (17-2) The University did not timely report enrollment changes to the National Student Loan Data System (NSLDS) within the 30 day requirement.

- 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, 2017**

<b>COMPARATIVE SCHEDULE OF INCOME FUND REVENUES AND EXPENSES - INCOME FUND</b>	<b>FY 2017</b>	<b>FY 2016</b>
<b>INCOME FUND REVENUES</b>		
Tuition.....	\$ 56,520,886	\$ 64,438,474
Service fees.....	199,991	226,799
Fines and penalties.....	41,475	46,370
Other.....	313,040	158,645
Total Revenues.....	57,075,392	64,870,288
<b>INCOME FUND EXPENDITURES</b>		
Personal services.....	32,138,985	56,128,728
FICA-Medicare.....	1,308,223	1,419,075
Group insurance.....	-	1,251,159
Compensated absences.....	(825,445)	(1,362,739)
Contractual services.....	7,530,502	7,807,845
Travel.....	201,367	311,164
Commodities.....	633,355	641,341
Awards, grants, and matching funds.....	5,930,755	6,881,469
Permanent improvements.....	-	47,420
Library books and equipment.....	1,365,186	1,259,935
Telecommunications.....	328,815	387,474
Operation of automotive equipment.....	84,696	97,150
Student awards/tuition waived.....	10,863,416	11,865,303
Total Expenditures.....	59,559,855	86,735,324
<b>EXCESS OF REVENUES OVER EXPENDITURES.....</b>	<b>\$ (2,484,463)</b>	<b>\$ (21,865,036)</b>
<b>SUPPLEMENTAL INFORMATION (Unaudited)</b>	<b>FY 2017</b>	<b>FY 2016</b>
<b>Employment Statistics</b>		
Faculty and Administrative.....	683	748
Civil Service.....	444	557
Student Employees.....	206	221
Total Employees.....	1,333	1,526
<b>Enrollment Statistics</b>		
Fall term enrollment.....	7,415	8,520
Spring term enrollment.....	6,673	7,876
<b>Cost Per Student</b>		
Cost Per Full-Time Equivalent Student.....	\$ 15,496	\$ 14,229
<b>PRESIDENT</b>		
During Examination Period: Dr. David Glassman		
Currently: Dr. David Glassman		

## FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

### **NONCOMPLIANCE WITH ENROLLMENT REPORTING REQUIREMENTS**

The University did not timely report enrollment changes to the National Student Loan Data System (NSLDS) within the 30 day requirement.

#### **Student enrollment changes reported after 30 day requirement**

During testing, the auditors noted two out of 40 (5%) student enrollment status changes tested were reported to the NSLDS after the 30 day requirement. (Finding 2, pages 22-23) **This finding was first reported in 2015.**

We recommended the University review current processes for reporting to NSLDS and implement procedures to ensure submissions are reported timely for enrollment status and student status changes.

#### **University agrees with auditors**

University officials agreed with the recommendation and stated the University has developed an improved report to identify unofficial withdrawals at the end of the term to allow for quicker reporting to NSLDS and improved coordination between the Office of Financial Aid and Scholarships and the Office of the Registrar. *(For previous University response, see Digest Footnote #1.)*

### **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 engagement.

### AUDITOR'S OPINION

The financial audit report was previously released. The auditors stated the financial statements of Eastern Illinois University as of June 30, 2017, and for the year ended, 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, 2017.

### ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of Eastern Illinois University for the year ended June 30, 2017, 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 the firm of CliftonLarsonAllen 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:ph

#### **DIGEST FOOTNOTES**

##### **#1 – Noncompliance with Enrollment Reporting Requirements**

2016: The University accepts the auditor's recommendation. The Clearinghouse has changed its process and now the University receives emails when an NSLDS SSCR Error Report is available. The Office of the Registrar enters any missing student information within the eight day window.