



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, 2024

Release Date: March 27, 2025

FINDINGS THIS AUDIT: 10	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2023		24-4	
Category 2:	4	5	9	2022		24-10	
Category 3:	0	0	0	2021		24-9	
TOTAL	4	6	10	2020	24-1	24-8	
				2005		24-5	
FINDINGS LAST AUDIT: 10							

**INTRODUCTION**

This digest covers Eastern Illinois University’s (University) Compliance Examination for the year ended June 30, 2024. 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, 2 of which were reported in the Financial Audit and Single Audit collectively.

**SYNOPSIS**

- (24-4) The University failed to adhere to the provisions of the Fiscal Control and Internal Auditing Act.
- (24-9) The University had weaknesses over the security of computers.

**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**

**NONCOMPLIANCE WITH THE FISCAL CONTROL  
AND INTERNAL AUDITING ACT**

The University failed to adhere to the provisions of the Fiscal Control and Internal Auditing Act (Act).

During our testing, we noted the University did not maintain a full-time program of internal auditing for six months of the fiscal year under examination. The University's internal auditing program consists of only the Chief Internal Auditor. As a result of not having a Chief Internal Auditor, the University did not have appropriate and sufficient resources during the period to develop and approve the two-year audit plan before the beginning of the fiscal year, nor achieve the audit plan for the current fiscal year. The two-year audit plan for fiscal year 2024 and fiscal year 2025 was signed and approved in April 2024. In addition, we noted two of the six (33%) audits included in the approved audit plan were not completed during the current fiscal year. (Finding 4, page 19)

**Two of six planned audits not completed**

We recommended the University comply with the Act to ensure the audit plan is signed and approved timely as well as ensure internal audits are performed as required.

**University agreed**

University officials agreed with the finding.

**WEAKNESSES IN SECURITY OVER COMPUTERS**

The University had weaknesses over the security of computers.

As of the end of the examination period, we noted 1,021 of 2,506 (41%) computers required encryption to be installed. (Finding 9, page 24) **This finding was first reported in 2021.**

**41% of computers without encryption**

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

University officials agreed with the finding and stated during fiscal years 2024 and 2025 they worked at sending older computers to Central Management Services and that they also initiated a program to replace computers over a five fiscal year cycle which will reduce the number of computers whose hard drives are not encrypted.

**University agreed**

## **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, 2024 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, 2024.

## **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of Eastern Illinois University for the year ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2024-001. Except for the noncompliance described in this finding, the accountants stated the University complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Plante & Moran PLLC.

**SIGNED ORIGINAL ON FILE**

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COURTNEY DZIERWA  
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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