

REPORT DIGEST

WESTERN ILLINOIS UNIVERSITY FINANCIAL AUDIT FOR THE YEAR ENDED JUNE 30, 1992

INTRODUCTION

This digest covers the Financial Report and the Supplementary Financial Information from our financial audit of Western Illinois University.

We performed this audit to express an opinion on the University's financial statements and to report on data required by the 1982 University Guidelines. The Legislative Audit Commission issued the Guidelines to codify and improve State universities' fiscal practices and administration of locally held funds.

No compliance findings are presented in our reports. We will perform a compliance audit for the two years ending June 30, 1993.

AUDITORS' OPINION

Our auditors state the financial statements of Western Illinois University at June 30, 1992 are fairly presented.

WILLIAM G. HOLLAND, Auditor General

WGH:KMA:pp

SPECIAL ASSISTANT AUDITORS

Geo. S. Olive & Co. were our special assistant auditors for this audit.