



**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY**

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REPORT REQUIRED UNDER  
*GOVERNMENT AUDITING STANDARDS*

For the Year Ended June 30, 2019

Performed as Special Assistant Auditors  
For the Auditor General, State of Illinois



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STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
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For the Year Ended June 30, 2019

**TABLE OF CONTENTS**

	<u>Page(s)</u>
University Officials.....	1
Summary.....	2
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government</i> <i>Auditing Standards</i> .....	3-4

STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
UNIVERSITY OFFICIALS  
FINANCIAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**UNIVERSITY OFFICIALS**

President	Dr. David M. Glassman
Provost and Vice President for Academic Affairs	Dr. Jay D. Gatrell
Interim Vice President for Business Affairs	Mr. Paul A. McCann
Interim Vice President for Student Affairs	Ms. Lynette F. Drake
Vice President for University Advancement	Vacant (through 7/14/19) Mr. Kenneth A. Wetstein (starting 7/15/19)
Interim Director of Business Services and Treasurer	Ms. Linda Holloway
General Counsel	Vacant (through 7/29/18) Ms. Laura McLaughlin (starting 7/30/18)
Director of Internal Auditing	Ms. Leigh C. Moon

**BOARD OF TRUSTEES** (as of June 30, 2019)

Chairperson	Ms. Barbara Baurer
Vice Chairperson	Mr. Joseph R. Dively
Secretary	Mr. Phillip Thompson
Member Pro-Temp	Dr. Audrey Edwards
Member	Mr. C. Christopher Hicks
Member	Ms. Joyce Madigan
Member	Mr. Martin Ruhaak
Student Member	Mr. Zach Cohen

University offices are located at:

600 Lincoln Avenue  
Charleston, Illinois 61920

STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
REPORT REQUIRED UNDER  
*GOVERNMENT AUDITING STANDARDS*  
For the Year Ended June 30, 2019

**SUMMARY**

The audit of the financial statements of Eastern Illinois University (University) was performed by Sikich LLP in accordance with *Government Auditing Standards*. This report is an integral part of that audit. Based on their audit and the reports of other auditors, the auditors expressed an unmodified opinion on the University's basic financial statements.

**EXIT CONFERENCE**

The University waived an exit conference in a correspondence from Paul McCann, Interim Vice President for Business Affairs.

132 South Water Street., Suite 300  
Decatur, IL 62723  
217.423.6000

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Eastern Illinois University

**Report on the Financial Statements**

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and its aggregate discretely presented component units of Eastern Illinois University (University), collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the University’s basic financial statements, and we have issued our report thereon dated March 16, 2020. Our report includes a reference to other auditors who audited the financial statements of the University’s discretely presented component units, as described in our report on the University’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting (internal control) or compliance and other matters for the aggregate discretely presented component units that were reported on separately by those auditors.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not

express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered the University's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**SIGNED ORIGINAL ON FILE**

Decatur, Illinois  
March 16, 2020