



STATE OF ILLINOIS  
OFFICE OF THE  
**AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**EASTERN ILLINOIS UNIVERSITY**

Financial Audit  
For the Year Ended June 30, 2025

Release Date: December 18, 2025

FINDINGS THIS AUDIT: 1				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	1	1	2020	25-1		
Category 2:	0	0	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

**INTRODUCTION**

This digest covers Eastern Illinois University's Financial Audit as of and for the year ended June 30, 2025. Digests covering the University's Single Audit and the University's Compliance Examination for the year ended June 30, 2025 will be issued at a later date.

**SYNOPSIS**

- (25-01) The University did not have adequate internal control over reporting its census data to provide assurance that the census data submitted to the State Universities Retirement System (System) and State Employees' Group Insurance Program (Plan) was complete and accurate.

- 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.

**EASTERN ILLINOIS UNIVERSITY**  
**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2025**

<b>STATEMENT OF NET POSITION</b>	<b>2025</b>	<b>2024</b>
<b>Assets and Deferred Outflows of Resources</b>		
Cash and cash equivalents.....	\$ 70,239,433	\$ 69,243,401
Restricted cash and cash equivalents.....	9,366,784	11,055,780
Investments.....	550,064	4,806,507
Restricted short-term investments.....	-	-
Receivables.....	14,139,894	15,812,113
Notes Receivable.....	605,358	3,474,208
Inventories.....	1,338,745	1,349,737
Capital assets, net.....	209,923,408	211,878,254
Other.....	2,243,085	2,114,623
Deferred outflow of resources.....	6,681,693	6,982,487
Total.....	<u>315,088,464</u>	<u>326,717,110</u>
<b>Liabilities and Deferred Inflows of Resources</b>		
Accounts payable and accrued liabilities.....	8,758,842	13,301,322
Unearned revenues.....	7,267,957	7,126,805
Long-term liabilities, current portion.....	7,352,176	7,744,394
Noncurrent liabilities.....	58,396,185	63,444,698
Deferred inflow of resources.....	8,147,543	10,336,877
Total.....	<u>89,922,703</u>	<u>101,954,096</u>
<b>Net Position</b>		
Net investment in capital assets.....	161,077,365	157,117,833
Restricted, Nonexpendable.....	-	-
Restricted, expendable.....	24,295,373	24,382,341
Unrestricted.....	39,793,023	43,262,840
Total.....	<u>\$ 225,165,761</u>	<u>\$ 224,763,014</u>
<b>REVENUES, EXPENSES, AND CHANGES IN NET POSITION</b>	<b>2025</b>	<b>2024</b>
<b>Revenues</b>		
Tuition and fees, net.....	\$ 30,237,338	\$ 34,973,863
State appropriations.....	47,978,100	47,047,300
Auxiliary enterprises.....	28,880,976	29,478,596
Payments on behalf of the University and Special funding - State.....	30,386,381	19,434,208
Federal, State, and private grants and gifts.....	47,333,834	38,490,795
Other.....	13,071,843	13,906,701
Total.....	<u>197,888,472</u>	<u>183,331,463</u>
<b>Expenses</b>		
Instruction.....	69,635,674	60,723,346
Student services.....	21,707,827	19,776,536
Institutional support.....	10,270,687	9,959,815
Auxiliary enterprises.....	25,832,278	29,220,281
Scholarships and fellowships.....	13,296,716	6,734,516
Operations and maintenance of plant.....	13,200,657	12,311,458
Other.....	43,541,886	48,873,456
Total.....	<u>197,485,725</u>	<u>187,599,408</u>
Change in net position.....	<u>\$ 402,747</u>	<u>\$ (4,267,945)</u>
<b>UNIVERSITY PRESIDENT</b>		
During Audit Period: Dr. Jay Gatrell		
Currently: Dr. Jay Gatrell		

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **INADEQUATE INTERNAL CONTROLS OVER CENSUS DATA**

#### **Internal controls over census data need improvement**

Eastern Illinois University (University) did not have adequate internal control over reporting its census to provide assurance that census data submitted to the State Universities Retirement System (SURS) and State Employees' Group Insurance Program (Plan) was complete and accurate.

During testing, we noted the following:

#### **No process to reconcile incremental changes**

- While the University had performed an initial complete reconciliation of its census data recorded by the System to its internal records, the University had not fully developed a process to annually obtain from the System the incremental changes recorded by the System in the census data records and reconcile these changes back to the University's internal supporting records.
- During completeness testing of University faculty data, the auditors identified six instructors were not reported as eligible to participate in the System and Plan by the University.
- During cut-off testing of data transmitted by the University to the System, the auditors identified fourteen employee termination events were reported to the System after the close of the fiscal year in which the event occurred, resulting in inaccurate member status (active or inactive) as of fiscal year-end. (Finding 1, pages 5-8)

We recommended the University continue to work with the System to establish the process of annually obtaining from the System the incremental changes recorded in the census data records and reconcile these changes back to the University's internal supporting records. If differences are noted between the University's data and the System's data, these differences should be communicated timely and rectified to ensure the actuarial valuations are using accurate data.

Further, we recommended the University strengthen controls to ensure all eligible employees are reported to the System and State, along with any required employee and employer contributions.

#### **University agreed**

Finally, we recommended the University strengthen controls to ensure all events occurring within the census data accumulation year are reported timely to the System so these events can be

incorporated into the census data utilized in the annual actuarial valuation process.

The University agreed with the recommendations.

### **AUDITOR'S OPINION**

The auditors stated the financial statements of the University as of and for the year ended June 30, 2025, are fairly stated in all material respects.

This financial audit 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.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

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