



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

EASTERN ILLINOIS UNIVERSITY

Single Audit
 For the Year Ended June 30, 2024

Release Date: February 25, 2025

| FINDINGS THIS AUDIT: 2 | AGING SCHEDULE OF REPEATED FINDINGS | | | | | | |
|------------------------|-------------------------------------|----------|----------|----------------|------------|------------|------------|
| | New | Repeat | Total | Repeated Since | Category 1 | Category 2 | Category 3 |
| Category 1: | 0 | 1 | 1 | 2020 | 24-1 | | |
| Category 2: | 1 | 0 | 1 | | | | |
| Category 3: | 0 | 0 | 0 | | | | |
| TOTAL | 1 | 1 | 2 | | | | |
| FINDINGS LAST AUDIT: 3 | | | | | | | |

INTRODUCTION

This digest covers Eastern Illinois University’s (University) Single Audit for the year ended June 30, 2024. A digest covering the University’s Financial Audit was separately issued. In addition, a separate digest covering the University’s Compliance Examination for the year ended June 30, 2024 will be issued at a later date. In total, this digest contains two findings, both of which were reported in the financial audit.

- 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.

AUDITOR'S OPINIONS

The financial audit report was issued separately. The auditors stated the financial statements of the University as of and for the year ended June 30, 2024, 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 University's major federal programs for the year ended June 30, 2024.

This Single Audit was conducted by Plante & Moran, PLLC.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
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

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