

WESTERN ILLINOIS UNIVERSITY BOARD OF TRUSTEES

March 29, 2019

Report 19.3/7 Report on External Audits

This is a report of the activity and the results of the FY 2018 Annual External Financial Audit, Compliance Examination, and other outsourced audits.

Annual External Financial Audit and Compliance Examination FY2018

- A. Financial Audit – No findings
- B. Compliance Examination – 6 findings:
 - 1. Noncompliance with Pell Disbursement Reporting (repeat)
 - 2. Noncompliance with Open Meetings Act
 - 3. Noncompliance with the University Guidelines on Excess Funds (repeat)
 - 4. Noncompliance with the University Guidelines on Subsidies (repeat)
 - 5. Weaknesses in Computer Inventory Controls (repeat)
 - 6. Lack of Adequate Controls over the Review of Internal Controls over External Service Providers

Full detail of these audits may be found on the State of Illinois Auditor General’s Website:

<http://www.auditor.illinois.gov/Audit-Reports/WESTERN-ILLINOIS-UNIVERSITY.asp>

Other External/Outsourced Audits, Regulatory Reviews, or Agreed-Upon Procedures:

1. NCAA – Independent Accountants’ Report on Applying Agreed-Upon Procedures – June 30, 2018
2. WIUM-FM/WIUW-FM Radio Financial Statements & Independent Auditors’ Report – June 30, 2018 & 2017
3. Western Illinois University Foundation Financial Statements & Independent Auditors’ Report – June 30, 2018
4. WQPT-TV Financial Statements & Independent Auditors’ Report – June 30, 2018 & 2017

Number of Material Findings by University:

	A			B	
	8	7		8	7
Eastern Illinois University	0	1			
Northern Illinois University		1		*	13
Chicago State University	2	4		*	14
Illinois State University	1	4		9	18
U of I	2	3		9	7
Governors State University	4	5		18	18
Northeastern Illinois University	1	0		19	19
	1	1		21	18

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