April 05, 2019

To Whom it May Concern:

East Carolina University (ECU) has completed all audits for the fiscal period July 1, 2017 through June 30, 2018. There were no reportable instances of federal non-compliance, material weaknesses in internal controls, nor corrective action plans related to awards provided by your institution or for any other sponsored projects received by ECU.

The audit was conducted in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The audit was performed by authority of Article 5A of Chapter 147 of the North Carolina General Statutes. All audit reports are posted on the website of the North Carolina Office of the State Auditor.

A copy of the ECU FY17 compliance and internal controls review is available at: https://www.ncauditor.net/EPSWeb/Reports/Financial/FSA-2017-6065.pdf

A copy of the ECU FY18 Financial Statement Audit is available at: https://www.ncauditor.net/EPSWeb/Reports/Financial/FIN-2018-6065.pdf

The report on the State of North Carolina's compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) is included in the State's Single Audit Report. Our federal compliance audit scope at East Carolina University included the Student Financial Assistance Cluster. The schedule of findings and questioned costs disclosed no reportable conditions relating to the internal control structure of other matters of compliance for ECU.


Should you have questions or require additional information, you may contact our office at the address above.

Sincerely,

[Signature]

Julie B. Cole, MA, CRA
Director, Office of Research Administration
East Carolina University