



6 April 2023

To Whom it May Concern:

East Carolina University (ECU) has completed all audits for the fiscal period July 1, 2021, through June 30, 2022. 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, a state university of North Carolina.

I. EAST CAROLINA UNIVERSITY GREENVILLE, NORTH CAROLINA FINANCIAL STATEMENT AUDIT REPORT FOR THE YEAR ENDED JUNE 30, 2022:

The audit was conducted by the North Carolina Office of the State Auditor in accordance with 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. Those standards require the auditors to perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The auditors reported:

The results of our tests disclosed no deficiencies in internal control over financial reporting that we consider to be material weaknesses in relation to our audit scope or any instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

A copy of the ECU FY22 Financial Statement Audit is available at:

<https://www.auditor.nc.gov/documents/reports/financial/fin-2022-6065/open>

II. STATE OF NORTH CAROLINA SINGLE AUDIT REPORT FOR THE YEAR ENDED JUNE 30, 2022:

Because ECU is a state agency of North Carolina, its schedule of federal expenditures is included in North Carolina Single Audit Report. The audit was conducted by the North Carolina Office of the State Auditor in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government 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 revealed no findings or material internal control weaknesses pertaining to ECU.

A copy of the FY22 State of North Carolina Single Audit report is available at:

<https://www.auditor.nc.gov/documents/reports/financial/fsa-2022-8730/open>

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Sharon R. Paynter', with a stylized, cursive script.

Sharon R. Paynter, PhD
Acting Chief Research and Engagement Officer