

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION**

(In accordance with the Single Audit Act
and OMB Circular A-133)

Year Ended June 30, 2015

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois



CliftonLarsonAllen

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and OMB Circular A-133)
Year Ended June 30, 2015**

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**SOUTHERN ILLINOIS UNIVERSITY
BOARD OF TRUSTEES AND OFFICERS OF ADMINISTRATION
Fiscal Year 2015**

BOARD OF TRUSTEES OF SOUTHERN ILLINOIS UNIVERSITY

Randal Thomas, Chair	Springfield
Donna Manering, Vice Chair	Makanda
Joel Sambursky, Secretary	Golconda
J. Phil Gilbert	Carbondale
Roger Herrin	Harrisburg
Shirley Portwood	Godfrey
Mitch Morecraft	Edwardsville
Adrian Miller	Carbondale
Amy Sholar	Alton

OFFICERS OF SOUTHERN ILLINOIS UNIVERSITY

Randy J. Dunn, President
Lucas Crater, General Counsel
James S. Allen, Vice President, Academic Affairs (Current)
Paul Sarvela, Vice President, Academic Affairs (7/1/2014 to 11/10/2014)
Duane Stucky, Senior Vice President, Financial and Administrative Affairs, and Board Treasurer
Misty Whittington, Executive Secretary of the Board

OFFICERS OF ADMINISTRATION, SOUTHERN ILLINOIS UNIVERSITY CARBONDALE

Brad Colwell, Interim Chancellor (Current)
Paul Sarvela, Interim Chancellor (7/1/2014 to 11/9/2014)
John W. Nicklow, Provost and Vice Chancellor for Academic Affairs (July)
Susan M. Ford, Acting Provost & Vice Chancellor for Academic Affairs (November-June)
J. Kevin Dorsey, Dean and Provost, School of Medicine
Kevin D. Bame, Vice Chancellor for Administration and Finance
James Salmo, Vice Chancellor for Development and Alumni Relations

OFFICERS OF ADMINISTRATION, SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE

Stephen Hansen, Interim Chancellor (Current)
Julie Furst-Bowe, Chancellor (7/1/2014 to 8/14/2015)
Parviz Ansari, Provost and Vice Chancellor for Academic Affairs
Narbeth Emmanuel, Vice Chancellor for Student Affairs
Kenneth Neher, Vice Chancellor for Administration
Rachel Stack, Vice Chancellor for University Advancement



SOUTHERN ILLINOIS UNIVERSITY

SENIOR VICE PRESIDENT FOR FINANCIAL & ADMINISTRATIVE AFFAIRS AND BOARD TREASURER
STONE CENTER - MAIL CODE 6801 / 1400 DOUGLAS DRIVE / CARBONDALE, ILLINOIS 62901

February 18, 2016

CliftonLarsonAllen LLP
301 SW Adams, Suite 1000
Peoria, IL 61602

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of Southern Illinois University (University). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the one-year period ended June 30, 2015. Based on this evaluation, we assert that during the year ended June 30, 2015, the University has materially complied with the assertions below.

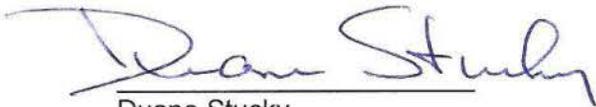
- A. The University has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Southern Illinois University

Handwritten signature of Randy Dunn in black ink, written in a cursive style.

Randy Dunn
President

Handwritten signature of Duane Stucky in black ink, written in a cursive style.

Duane Stucky
Senior Vice President, Financial and Administrative Affairs

Handwritten signature of Luke Crater in blue ink, written in a cursive style.

Luke Crater
General Counsel

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2015**

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant nonstandard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	11	7
Repeated findings	5	5
Prior recommendations implemented or not repeated	2	14

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Finding No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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FINDINGS (GOVERNMENT AUDITING STANDARDS)

No Matters Were Reported.

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

2015-001	16	Errors in Patient Fees and Fee Write Offs – School of Medicine – Center for Family Medicine	Significant Deficiency and Noncompliance
2015-002	18	Improper Review of Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance
2015-003	21	Errors in Enrollment Reporting for National Student Loan Data System – Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2015**

COMPLIANCE REPORT

SUMMARY

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

<u>Finding No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2015-004	23	Exit Counseling Not Completed – Carbondale Campus	Significant Deficiency and Noncompliance
2015-005	25	Inadequate Review Over Participant Eligibility Applications for the TRIO Upward Bound Program – Edwardsville Campus	Significant Deficiency and Noncompliance
2015-006	28	Inadequate Review Over Payroll Certification Reports – Carbondale Campus	Significant Deficiency and Noncompliance
2015-007	30	Inadequate Review Procedures of Indirect Cost Calculations for TRIO Program – Carbondale Campus	Significant Deficiency and Noncompliance

FINDINGS (STATE COMPLIANCE)

2015-008	32	Weaknesses in Computer Inventory Control	Significant Deficiency and Noncompliance
2015-009	34	Timesheets are not Required	Significant Deficiency and Noncompliance
2015-010	35	Weakness over P-card Approvals	Significant Deficiency and Noncompliance
2015-011	37	Noncompliance with Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)	Noncompliance

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2015**

COMPLIANCE REPORT

SUMMARY

PRIOR FINDINGS NOT REPEATED

- | | | |
|----|----|--|
| A. | 40 | Errors in Return of Title IV Calculations – Edwardsville and Carbondale Campus |
| B. | 40 | Pell Over-Award – Edwardsville Campus |

EXIT CONFERENCE

The University waived an exit conference in correspondence dated February 5, 2016 from Ms. Kimberly A. Labonte, Director of Internal Audit.

The responses to the recommendations were provided by Ms. Kimberly A. Labonte, Director of Internal Audit, in correspondence dated February 10, 2016.



**Independent Accountants' Report on State Compliance
and on Internal Control Over Compliance**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Southern Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Southern Illinois University's (University) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2015. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the University's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the University's compliance with specified requirements.

In our opinion, the University complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as items 2015-008, 2015-009, 2015-010, and 2015-011.

Internal Control

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the University's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-008, 2015-009, and 2015-010, that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The University's responses to the findings identified in our examination are described in the accompanying schedule of findings and questioned costs. We did not examine the University's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Board of Trustees, University management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Peoria, Illinois
February 18, 2016



Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Honorable William G. Holland
Auditor General, State of Illinois
and
Board of Trustees
Southern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the 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, the financial statements of the business-type activities of Southern Illinois University and the aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Southern Illinois University's basic financial statements, and have issued our report thereon dated December 11, 2015.

Our report includes a reference to other auditors. Other auditors audited the financial statements of Southern Illinois University's discretely presented component units, as described in our report on Southern Illinois University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (at Carbondale), were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southern Illinois University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southern Illinois University's internal control. Accordingly, we do not express an opinion on the effectiveness of Southern Illinois University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southern Illinois University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Southern Illinois University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern Illinois University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Peoria, Illinois
December 11, 2015



Independent Auditors' Report on Compliance for Each Major Federal Program, on Internal Control Over Compliance, and on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Southern Illinois University

Report on Compliance for Each Major Federal Program

We have audited Southern Illinois University's (University) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2015. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The schedule of expenditures of federal awards and our audit described below does not include expenditures of federal awards for those agencies determined to be component units of the University for financial statement purposes.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002, 2015-003, 2015-004, 2015-005, 2015-006 and 2015-007. Our opinion on each major federal program is not modified with respect to these matters.

The University's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002, 2015-003, 2015-004, 2015-005, 2015-006 and 2015-007 that we consider to be significant deficiencies.

The University's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the business-type activities and aggregate discretely presented component units of the University as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 11, 2015, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Other auditors audited the financial statements of University's discretely presented component units, as described in our report on the University's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 11, 2015. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
February 18, 2016

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2015**

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes x No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes x None reported

Noncompliance material to financial statements noted? _____ Yes x No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes x No
- Significant deficiencies identified that are not considered to be material weaknesses? x Yes _____ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510 (a) of Circular A-133? x Yes _____ No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Various	(1) Student Financial Aid Cluster
Various	(2) TRIO Cluster
Various	(3) Research and Development
93.224	(5) Federal Qualified Health Center Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,459,107

Auditee qualified as low-risk auditee? _____ Yes x No

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2015**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS

2015-001. Finding: Errors in Patient Fees and Fee Write Offs – School of Medicine – Center for Family Medicine

Federal Agency: U.S. Department of Health and Human Services / Health Resources and Services Administration
CFDA Number: 93.224
Program Name: Federal Qualified Health Center Cluster
Questioned Costs: None

The Southern Illinois University School of Medicine – Center for Family Medicine (Center) did not use the proper fees to determine financial assistance and improperly wrote off a patient charge within the Federal Qualified Health Center cluster program.

During our testing of the patient's financial applications for this program, we noted that the financial applications were being performed in accordance with the grant agreement and included a supervisory review; however, we noted errors in 8 out of the 35 (23) patient applications tested.

- Patient financial applications tested during fiscal year 2015 contained the incorrect Sliding Fee Scale for Financial Assistance Table used to determine patient FQHC financial assistance level. Seven out of the 35 patient encounters tested were during the first half of 2015 when the incorrect table was used to determine patient acceptance into the program.
- One out of the 35 patient encounters tested had an invoice charge with a required nominal patient fee that was improperly written off. A total invoice charge of \$205 was written off that included the \$30 patient nominal fee. The \$30 charge to the patient should not have been written off.

The University is responsible for establishing and maintaining effective internal controls over compliance with the completion of the patient's financial application for the Federal Qualified Health Center cluster program. Health centers must have a schedule of fees or payments for the provision of their health services consistent with locally prevailing rates or charges and designed to cover their reasonable costs of operation. They are also required to have a corresponding schedule of discounts applied and adjusted based on the patient's ability to pay (42 USC 254b(k)(3)(G)(i)).

- The Sliding Fee Scale for Financial Assistance Table should be updated on an annual basis with the published HHS official Federal Poverty Levels. The Center should apply the FQHC percent levels to the published Federal Poverty Levels to determine the Sliding Fee Scale for Financial Assistance. The Sliding Fee Scale for Financial Assistance should be reviewed for calculation errors and approved by Center management annually.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2015**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-001. Finding: Errors in Patient Fees and Fee Write Offs – School of Medicine – Center for Family Medicine (Continued)

- The patient's ability to pay based on the nominal fee for services should not have been included in the initial write off of invoice charges. The \$30 patient nominal fee should have been billed to the patient for payment. Of the original \$205 invoice charge the initial write off should have been \$175 and the \$30 nominal fee charged to the patient account.

OMB Circular A-110 requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure compliance patient applications and fees are correct.

According to University officials, the Center did not update the formulas to calculate the 2015 Sliding Fee Scale for Financial Assistance due to human error. It was noted the correct HHS Federal Poverty Levels were used on the table, but the FQHC percentage of poverty levels were not recalculated for the updated Federal Poverty Levels. Also, the Center wrote off the total invoice charge rather than reducing the write off by the patient nominal fee. This was due to a manual calculation error.

Use of an improper Sliding Fee Scale and improper write off of the patient's nominal fee could result in improperly including patients in the program who do not qualify, the loss of income to the Health Center and possible under or over charges to the patients. (Finding Code No. 2015-001, 2014-004, 2013-009)

Recommendation

We recommend the Center establish and implement an effective system of internal controls to ensure the correct Sliding Fee Scale is being used and fees are being charged appropriately.

University Response

Implemented. The health center has taken steps to strengthen its internal control environment. This year's activity included the implementation of the financial review document which provides evidence of a supervisory review being completed, continued training for our staff and the hiring of a full time Chief Financial Officer to oversee this area. Additionally, while the error of calculating the wrong sliding fee scale was our error and was not detected, upon notification of the error, health center staff re-reviewed every application received during the impacted timeframe (including those sampled by the auditors) and noted no changes to the level of assistance originally identified.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2015**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-002. Finding: Improper Review Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses

Federal Agency: U.S. Department of Education, US Department of Health and Human Services, National Science Foundation, US Department of Agriculture, US Department of Defense, US Department of the Interior
CFDA Number: Various
Program Name: Student Financial Aid Cluster, R&D Cluster and TRIO Cluster
Questioned Costs: N/A

The University did not have proper procedures in place to ensure the Schedule of Expenditures of Federal Awards (SEFA) and Notes to the SEFA contained proper information.

On each campus, federal award accounts were not completely closed out in a timely manner causing extraneous entries on the SEFA during subsequent years. Processes are in place on each campus to perform closeout procedures on all federal grants and send required financial and performance reports to the grantor to close the grant within the 90 day required timeframe. However, the associated accounts are not zeroed out and physically closed at the time in the general ledger, thus permitting future transactions (late charges and/or adjustments) to be posted to the grant. During our review of the Carbondale campus SEFA for fiscal year 2015, we noted expenditures reported for awards that were past the award end date. 43 federal awards with expired award end dates were noted during review. The award expiration dates occurred as follows:

- 12 of the 43 awards ended in the fiscal year ended June 30, 2013
- 31 of the 43 awards ended in the fiscal year ended June 30, 2014

During our review of the Edwardsville campus SEFA for fiscal year 2015, we noted expenditures reported awards that were past the award end date. 17 federal awards with expired award end dates were noted during review. The award expiration dates occurred as follows:

- 2 of the 17 awards ended in the fiscal year ended June 30, 2011
- 6 of the 17 awards ended in the fiscal year ended June 30, 2012
- 6 of the 17 awards ended in the fiscal year ended June 30, 2013
- 3 of the 17 awards ended in the fiscal year ended June 30, 2014

Additionally, the Edwardsville campus had errors in the CFDA numbers reported on the SEFA. Specifically, for the Student Financial Assistance Cluster, these programs were reported under the following incorrect CFDA numbers:

- Teacher Education Assistance for College and Higher Education Grants (TEACH) reported as 84.000
- Federal Work-Study Program (FWS) reported as 84.003

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-002. Finding: Improper Review Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses (Continued)

We also noted the Edwardsville campus was not able to provide a full listing of students receiving TEACH grants for the auditors to make its sample selections. The Edwardsville campus did not have proper procedures in place to ensure accurate and complete information was reported on the SEFA. The Student Financial Assistance Cluster included the following errors:

- Two Federal Work Study accounts were not included in the final SEFA listing.
- One non-federal account was included in the Student Financial Aid cluster.

Finally, during review of the Notes to the SEFA for subrecipients, it was noted that vendor payments were included in the amount reported as subrecipients. The Carbondale campus uses an object code to determine subrecipients for reporting purposes, and through the review process the University did not appropriately exclude all vendors from the subrecipient amounts.

According to 2 CFR 200.343, unless the Federal awarding agency authorizes an extension, the entity must liquidate all obligations incurred under the Federal awards no later than 90 calendar days after the period of performance end date specified in the Federal award. The University should implement policies and procedures to properly close out award accounts within the 90 calendar day timeframe.

According to 2 CFR 200.510 (b) (3), the SEFA must include, total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. The Student Financial Assistance Cluster includes the following CFDA numbers: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 84.408, 93.264, 93.342, 93.364, and 93.925. The TEACH program is CFDA number 94.379 and the FWS program is 84.033. The University should implement SEFA review procedures to ensure the SEFA is complete and accurate.

According to 2 CFR 200.510 (b), the auditee must prepare Schedule of Expenditures of Federal Awards that includes the total Federal awards expended. Also, the Notes to the SEFA for subrecipients should not include vendor payments. The University should implement SEFA review procedures to ensure proper identification and reporting of expenditure accounts and amounts included on the SEFA and Notes to the SEFA.

OMB Circular A-110 requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure the SEFA and Notes to the SEFA is complete and accurate.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-002. Finding: Improper Review Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses (Continued)

University officials stated that charges that hit the grant accounts subsequent to the filing of the final reports with the grantor should not be reflected on the SEFA, as these do not actually represent expenditures of federal funds due to improper closeout of their general ledger after the 90 day closeout period.

According to SIUE officials, the errors in reporting proper CFDA numbers for certain programs, the erroneous inclusion of a non-federal program in the SFA cluster, and the failure to include two FWS accounts on the SEFA were due to oversight. In most cases these were reported as they had been in previous years, and in all cases the review procedures were not sufficient to identify the errors. Regarding the population of TEACH students that was provided to the auditors, the error was the result of a coding mistake at the time the report was run. The account numbers for this report are hardcoded in the script, and have been corrected to accommodate an anomaly that surfaced for the first time this year. A breakdown in communication caused the erroneous inclusion of a vendor on the list of sub recipients in the notes to the SEFA.

Without effective policies and procedures, the University is at a greater risk for reporting errors in the annual financial statements and to the federal government. (Finding Code No. 2015-002)

Recommendation

We recommend the University implement review policies and procedures to ensure the SEFA and Notes to the SEFA are accurate and contain complete information.

University Response

Agree. Addressing this finding will require a coordinated effort of several different units on each campus and significant restructuring of certain internal processes, particularly those surrounding the close out of federal grant accounts on the SIUC campus. We will continue to educate the campus community about the need for timely posting of all project expenses. Additionally, each campus will take the necessary steps to ensure the accuracy of the SEFA and supporting documentation.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-003. Finding: Errors in Enrollment Reporting for National Student Loan Data System – Edwardsville and Carbondale Campuses

Federal Agency: U.S. Department of Education
CFDA Number: Various
Program Name: Student Financial Aid Cluster
Questioned Costs: None Noted

Error records returned by the National Student Loan Data System (NSLDS) were not corrected and resubmitted within the required 10 days.

The University is required to confirm and report to the NSLDS the enrollment status of students who receive Federal student loans. The Carbondale and Edwardsville campuses use a third party vendor to process their enrollment reporting to the NSLDS. During the year, the vendor had internal control issues that prevented them from correcting error records and returning them to the Secretary within the required 10 days. The vendor acknowledged these issues in their 2015 compliance attestation report dated October 30, 2015. Neither campus had a process in place to oversee the work provided by the vendor to timely determine that the error records were not corrected and returned within 10 days.

According to 34 CFR 685.309 and pages 2-48 of the Federal Student Aid Handbook, institutions are required to update all information in the enrollment reports received from NSLDS and return the report to the Secretary within 10 days.

According to university officials at the Carbondale and Edwardsville campuses the University did not have a process in place to oversee the work provided by the vendor to timely determine that the error records were not corrected and returned within 10 days.

Reporting accurate and timely enrollment data is important as the enrollment data is used to determine if a student's loan should enter the grace period and eventually repayment. By not reporting accurate data in a timely manner in accordance with federal regulations, it is possible that a student may not enter repayment timely. (Finding Code No. 2015-003, 2014-001)

Recommendation

We recommend the University implement formalized review procedures to verify that NSLDS error records are corrected and returned timely to the Secretary.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-003. Finding: Errors in Enrollment Reporting for National Student Loan Data System – Edwardsville and Carbondale Campuses (Continued)

University Response

Accept. Each campus takes this matter very seriously, and staff are exploring ways to timely detect and remedy noncompliance which has resulted from the service administered by its third party vendor. We fully recognize our role and responsibility to the timely submission of data to NSLDS and are committed to establishing reliable process and procedures that will ensure full compliance. If compliance exceptions continue to be noted in regard to the service being provided, discussions will take place regarding the need to move the associated reporting in house for the SIU system.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-004. Finding: Exit Counseling Not Completed – Carbondale Campus

Federal Agency: U.S. Department of Education
CFDA Number: Various
Program Name: Student Financial Aid Cluster
Questioned Costs: None Noted

During our testing of students who received Direct Loans and Perkins Loans, we noted one student out of 40 who did not complete exit counseling after leaving the University.

The Carbondale campus requires students to complete exit counseling when they leave the University after previously attending. During the year, a student attended the Fall 2014 semester and received loans, but did not attend the Spring 2015 semester and did not officially withdraw.

According to 34 CFR 682.604, the school must ensure that exit counseling is conducted shortly before the student borrower ceases at least half-time study at the school, and that an individual with expertise in the title IV programs is reasonably available shortly after the counseling to answer the student borrower's questions.

OMB Circular A-110 requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure exit counseling is completed appropriately.

University officials at the Carbondale campus stated they have a process in place to identify students who do not come back after the Fall semester so that they can receive exit counseling within 30 days of leaving the program; however, due to a rate change by the Department of Education that was effective October 1, 2014, and the necessary coding of loans that accompanied that rate change, the established process did not identify students who had received loans with the new rate. It is the failure to modify the existing process to accommodate for the rate change that resulted in the exception noted.

Exit counseling helps federal student loan borrowers understand how to repay their loans and reviews deferment and repayment plan options. Exit counseling also discusses borrower rights and responsibilities. Updated student contact information is also collected at the end of the exit counseling session. (Finding Code No. 2015-004)

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-004. Finding: Exit Counseling Not Completed – Carbondale Campus (Continued)

Recommendation

We recommend the University implement formalized procedures to verify that all appropriate students complete exit counseling.

University Response

Implemented. SIUC's Exit Counseling process failed to identify certain students for counseling following the federal change of origination fee on Direct Subsidized/Unsubsidized Loans effective October 1, 2014. We have since made a change in the procedure that selects students for Exit Counseling to ensure that all students are selected if they received a student loan and did not return to SIUC in the Spring semester.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-005. Finding: Inadequate Review Over Participant Eligibility Applications for the TRIO Upward Bound Program – Edwardsville Campus

Federal Agency: U.S. Department of Education
CFDA Number: 84.047
Program Name: TRIO Cluster
Questioned Costs: None

The Edwardsville campus did not have proper review procedures in place to determine participant eligibility in the TRIO Upward Bound programs at the East St. Louis campus.

During our testing of participant eligibility for the Upward Bound programs, we noted that several applications did not contain sufficient documentation to determine eligibility and/or there was a lack of evidence of proper review before the participant was accepted into the program.

In accordance with 34 CFR section 645.1, the Upward Bound Program provides Federal grants to projects designated to generate in program participants the skills and motivation necessary to complete a program of secondary education and to enter and succeed in a program of postsecondary education. During our test work of 40 participant files for the Upward Bound programs, we noted 6 participant files that contained conflicting eligibility support or improper review procedures.

- In three cases, sufficient documentation was not included in the participant application to support potential first generation college student classification. For purposes of documenting potential first generation college student status, documentation consists of a signed statement from a dependent participant's parent, or signed statement from an independent participant (34 CFR section 645.4). Two of the three participant's parent signed application did not include support of a first generation college student and one of the three parent signed applications included conflicting first generation college student status support. The three participants were reported as first generation college student and low income individuals. Proper support was documented for the low income status, but not the first generation college student status.
- In one case, a complete participant application was not received or reviewed before the student was accepted into the program. The student participated in the Upward Bound summer program activities without a signed parent application or a complete and approved application signed by the program director. The program application states an application and necessary eligibility support must be completed and signed in ink before the student can be considered for acceptance into the Upward Bound program.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-005. Finding: Inadequate Review Over Participant Eligibility Applications for the TRIO Upward Bound Program – Edwardsville Campus (Continued)

- In two cases, participant applications were not reviewed and signed by the program director before the participant was accepted into the program. When a student submits an application to the program, it is reviewed to ensure that the student meets the eligibility requirements that enable them to participate in the program. Once each application is reviewed, the director signs and dates the submitted application to authorize the acceptance into the program. In both cases, the students participated in the Upward Bound summer program before the director reviewed and approved acceptance into the program. Also, in both cases the participant's low income individual and/or first generation student status was improperly entered into the Upward Bound reporting system.

University management is responsible for establishing and maintaining internal controls over compliance with eligibility requirements by having proper procedures in place to review and approve eligible participants as defined in 34 CFR 645.3 and 645.4 for the Upward Bound program. The University should establish proper review and approval procedures for determining participant eligibility.

OMB Circular A-110 requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure participant eligibility is correct.

University officials at the Edwardsville campus stated that the program director is responsible for reviewing and approving participant applications. The applications include information regarding income level, family size, academic progress, and first generation college student. The Upward Bound programs have had significant turnover in the director role for several years.

Without effective internal controls, the Upward Bound program could be at risk of accepting a student that is not eligible for the program or incorrectly reporting participant eligibility status. (Finding Code No. 2015-005)

Recommendation

We recommend the University implement the necessary controls to properly identify eligible participants for the Upward Bound programs.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-005. Finding: Inadequate Review Over Participant Eligibility Applications for the TRIO Upward Bound Program – Edwardsville Campus (Continued)

University Response

Agree. Additional measures have been implemented to ensure the program director is more actively involved in the application review process. Counselors continue to identify applicants and gather required application paperwork. The program director now performs a pre-interview review of all applications to ensure accuracy, consistency and completeness, and then finally interviews all students and parents to ensure the completeness of applications during the interview. Additionally, all applications identified in the audit report as incomplete were reviewed by the program director.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-006. Finding: Inadequate Review Over Payroll Certification Reports – Carbondale Campus

Federal Agency: U.S. Department of Education, US Department of Health and Human Services, National Science Foundation, US Department of Agriculture, US Department of Defense, US Department of the Interior
CFDA Number: Various
Program Name: R&D Cluster and TRIO Cluster
Questioned Costs: None

The Carbondale campus did not have proper review procedures in place to verify Fiscal Officer Certification Reports were reviewed and signed by the proper level of management.

The Carbondale TRIO and Research & Development programs selected for testing are allowed to charge salaries and wages to the program costs. During our testing of payroll charges to the programs, it was noted some payroll charges were not properly reviewed and signed off on by the fiscal officer or proper level of management verifying the payroll charge should be applied to the programs selected for testing. 6 out of 20 TRIO payroll charges were not properly reviewed and signed off on. 1 out of 30 R&D payroll charges were not properly reviewed and signed off on.

- During our testing of payroll charges it was noted, 2 out of the 20 TRIO payroll charges selected for testing were not signed by the fiscal officer.
- During our testing of payroll charges it was noted 4 out of the 20 TRIO payroll charges selected for testing were not signed by the next level of administrative approval. The Fiscal Officer Certification Reports listed the fiscal officer on the report.
- During our testing of payroll charges it was noted 1 out of 30 R&D payroll charges selected for testing were not signed by the fiscal officer.

The Carbondale Fiscal Officer Certification Report should be reviewed, signed, and dated by the program fiscal officer or responsible delegate. Furthermore, if the fiscal officer or delegate is listed on the report it should be forwarded to the next level of administrative approval for signature and date.

OMB Circular A-21 states after the fact activity records will reasonably reflect the activities for which employees are compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed (2 CFR part 220 App. A).

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-006. Finding: Inadequate Review Over Payroll Certification Reports – Carbondale Campus (Continued)

OMB Circular A-110 requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure payroll certification reports are reviewed and approved timely.

According to University officials regarding the TRIO program, there was a change in the administrative reporting line for this function, as well as turnover in the responsible support staff position, the combination of which lead to the incomplete and improper routing of the payroll approvals as noted.

According to University officials regarding the R&D program, the payroll certification was left unsigned due to human error. It was an isolated incident in which the document was reviewed and filed before the Fiscal Officer was given the opportunity to approve and sign the form.

Without proper supervisory review procedures of fiscal officer payroll certification reports, the University is at a greater risk of charging improper payroll costs to federal programs. (Finding Code No. 2015-006)

Recommendation

We recommend the University implement additional review procedures to ensure the fiscal officer payroll certification reports are reviewed and completed by the appropriate level of University management in a timely manner.

University Response

Implemented. The appropriate procedures have been reviewed. Where necessary, the procedures have been revised and new staff trained, to ensure payroll certification reports are reviewed by an appropriate individual in a timely manner.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-007. Finding: Inadequate Review Procedures of Indirect Cost Calculations for TRIO Program – Carbondale Campus

Federal Agency: U.S. Department of Education
CFDA Number: 84.047
Program Name: TRIO Cluster
Questioned Costs: None

The Carbondale campus did not have proper review procedures in place to determine if the calculated indirect cost (IDCs) on expenditures for the TRIO programs were appropriate.

The TRIO grants selected for testing allowed 8% of indirect costs on the expenditures. During our testing of the indirect cost calculations in the TRIO program, it was noted that the calculation of indirect costs was not adequately reviewed.

Through review of the indirect cost calculations at the Carbondale campus, we noted 2 out of 4 calculations tested in the TRIO program were not properly reviewed and calculated in accordance with the grant agreement. The program department erroneously included incorrect object codes in the direct expenditure base used to calculate indirect cost. This erroneous inclusion resulted in an under application of the allowed amount of indirect costs in one case totaling \$207.11, and an over application of the allowed amount of indirect costs in the other case totaling \$21.65. Although the University was in compliance with EDGAR (Education Department General Administrative Regulations) the incorrect object codes assigned were not corrected during review and approval of departmental expenses.

University management is responsible for reviewing grant agreements and verifying that indirect costs are properly applied as defined in 34 CFR 74.2 and 80.3 (34 CFR 75.562 (c)(2)). The University should maintain proper review procedures over the calculations to verify the correct amounts are being applied to the grants.

OMB Circular A-110 requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure indirect cost calculations are correct.

According to University officials at the Carbondale campus, the direct costs were not properly coded and reviewed in accordance with the grant agreement. The program department erroneously included incorrect object codes into the direct expenditure base used to calculate indirect cost. This appears to be a result of a misinterpretation of the allowable indirect base components. Proposed budgets are advisory in nature, and are subject to renegotiation with the funding agency for each budget year. This results in adjustments that may lead to allowable changes to the base.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2015-007. Finding: Inadequate Review Procedures of Indirect Cost Calculations for TRIO Program – Carbondale Campus (Continued)

Without effective review procedures of indirect costs charges, the University is at a greater risk of over or under charging indirect costs reimbursements to federal programs. (Finding Code No. 2015-007, 2014-003, 2013-004)

Recommendation

We recommend the University implement formalized review procedures to properly record the indirect costs according to the grant agreements.

University Response

Agree. The responsible staff will consult with the program manager to assure that future grant agreement budgets are correct and stipend costs are correctly determined and coded, in order to avoid future miscalculations of indirect costs.

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CURRENT FINDINGS - STATE COMPLIANCE

2015-008. Finding: Weaknesses in Computer Inventory Control

Southern Illinois University (University) was unable to locate 1,068 computers (579 from Carbondale and 489 from Edwardsville) during their annual inventory.

These items were noted as missing by University staff during a system-wide inventory cleanup effort conducted on its campuses during fiscal year 2015. The original cost of these items total \$1,477,354.38. Eleven computers were reported as stolen, ten at the Carbondale campus and one at the School of Medicine. Police reports were filed by the University for all of the computers reported as stolen. The computers noted as missing represent 3.6% percent of the University's total computer inventory at June 30, 2015.

During testing, the auditors noted the University had not protected its computers with encryption software in the past, thus increasing the risk that confidential information could be exposed on the missing computers identified in this finding. The University performed procedures to determine whether the missing computers contained confidential information and based on the procedures performed they did not identify any instances where confidential information was exposed. Confidential information routinely collected and maintained by the University includes education records, health records, personal information, and sensitive information.

SIU performed a formal risk assessment of computer equipment in their possession to identify all computer equipment that contained confidential information during fiscal year 2015. For computer equipment in their possession identified with confidential information SIU took corrective action to encrypt or protect confidential information identified on the computer equipment going forward.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires that the University be accountable for the supervision, control and inventory of all items under its control. In addition, the University had the responsibility to ensure that confidential information is protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

University officials stated that the items noted as missing above were the direct result of a system wide inventory cleanup project to identify items that were no longer being maintained within the departments and remove them from the University's inventory records. It was determined this extensive effort was necessary to adequately respond to the prior year findings on this topic. While this resulted in a substantially higher number of items that were unlocated, the end result is expected to be a more accurate inventory of computers items for each campus as we move forward. Encryption is an on-going process on each campus with new machines purchased, continuous scanning for sensitive data, and scanning of machines not on the domain and this process will continue to be an on-going, active process.

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-008. Finding: Weaknesses in Computer Inventory Control (Continued)

Failure to maintain sufficient controls over computer inventory has resulted in lost and stolen computer inventory and the potential for unintended exposure of confidential information. By not identifying and encrypting computers with confidential information, the risk of exposure of confidential information increases. (Finding Code No. 2015-008, 2014-006, 2013-015, 12-11)

Recommendation

We recommend the University:

- Review current practices to determine if enhancements can be implemented to prevent the theft or loss of computers.
- Continue to evaluate and secure new computers as necessary to ensure that confidential information is protected.

University Response

Implemented. In early fiscal year 2015, SIU began the process of inventorying all computer equipment (computers, servers, tablets, and mobile hard drives), with a sweep of approximately 226 buildings in Carbondale, Edwardsville, Alton and East St. Louis. The computer inventory project ended on January 30th at SIUC and on June 30th at SIUE. As inventories were completed they were compared to the computer inventory records to identify differences, and items that were not located were removed from the records. As a result of this project, SIUC removed 579 computer items from its inventory, and SIUE removed 489 computer items from its inventory. These items have an average age of over 9 years; and therefore most are well beyond their useful life. The expected completion date of the corrective action on the inventory project of June 30, 2015 was met. While this resulted in a substantially higher number of items that were unlocated and consequently removed from inventory this year, the end result is expected to be a more accurate inventory of computer items for each campus as we move forward.

Additionally, encryption efforts are, and will continue to be, on-going on each campus, as this is a process that will never be complete but rather always active. SIUE has encrypted all laptops and also all desktops with sensitive or personally identifiable information on the university domain. SIUC has encrypted over 760 laptops/desktops in areas across campus known to handle sensitive or personally identifiable information by job function. Examples would include Information Technology, Bursar's Office, Financial Aid Office, Registrar's Office, Graduate School, Human Resources, Payroll, General Accounting, Budget Office, etc. This approach gives us assurance that in the future, missing computers will pose a lesser risk of exposing confidential information.

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-009. Finding: Timesheets Are Not Required

Southern Illinois University (University) does not have a policy that requires all employees to periodically submit timesheets documenting the time spent each day on official University business to the nearest quarter hour as required by the State Officials and Employees Ethics Act (Act).

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The IBHE adopted personnel policies for public universities on February 1, 2004, in accordance with the Act. However, the University has not incorporated IBHE policies into the University's policies.

We noted that the University's faculty did not submit timesheets in compliance with the Act. The process is effectively a "negative" timekeeping system for faculty whereby the employee is assumed to be working unless noted otherwise. No timesheets documenting the time spent each day on official State business to the nearest quarter hour are required for faculty. During fiscal year 2007, the University adopted a policy to require timesheets from all employees except faculty.

The Act (5 ILCS 430/5-5(c)) states, "The [University] policies shall require State employees to periodically submit timesheets documenting the time spent each day on official State business to the nearest quarter hour."

University officials indicated there is currently no formal policy in place for faculty to submit timesheets, outside the current "negative" timekeeping system.

By not requiring appropriate timesheets from all of its employees, the University does not have complete documentation of the time spent by faculty on official state business as contemplated by the Act. (Finding Code No. 2015-009, 2014-007, 2013-016, 12-10, 11-5, 10-4, 09-3, 08-5, 07-10, 06-4, 05-1)

Recommendation

We recommend the University amend its policies to require all employees to submit timesheets in compliance with the Act.

University Response

Accepted. Southern Illinois University continues to require all employees, including faculty, to request time off and the University maintains and reports the time requested and approved. This practice is similar to the practices of other public universities. At both Southern Illinois University Carbondale and Southern Illinois University Edwardsville this issue is also subject to bargaining and agreement with applicable faculty unions. The University will continue to consider and explore a resolution in that regard as opportunity allows.

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-010. Finding: Weakness over P-card Approvals

Southern Illinois University (University) controls over P-card approvals need improvement.

The University implemented the P-card purchase program to streamline the procurement and payment process when making small dollar purchases. Use of the P-card results in savings in administrative time and effort due to eliminating a substantial number of purchase orders, invoices and checks that must be processed. The P-card is used in a manner similar to a credit card. The University has issued approximately 1,684 P-cards and expended \$45,439,112 with those P-cards in fiscal year 2015. The average transaction was \$363. Most of the P-cards issued have a single purchase limit of \$2,500-\$3,500 and a monthly limit of \$10,000-\$15,000. With appropriate approval some cardholders are given higher limits.

During review of the University P-card approval process and through inquiry with University personnel, the auditors noted that the University has a weakness in its P-card approval process. We noted the university P-card procurement policy allows a subordinate of a P-card holder to review and approve their superior's P-card expenditure transactions. Because of the nature of their position, a subordinate could be improperly influenced by their superior and thus may not be able to provide an independent review or approval of their superior's P-card expenditures. Auditors did not note any reportable exceptions in its sample testing of the University's P-card expenditures in fiscal year 2015.

Proper review and approval of University P-card expenditures is a primary internal control over P-card purchases; consequently, it is important that the approver remain independent of the P-card purchaser. While the University has several secondary controls and procedures in place to strengthen the overall controls over the P-card purchase process, these additional compensating controls and procedures do not replace the primary control of an independent review and approval of P-card expenditures.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies and universities to establish and maintain a system or systems of fiscal and administrative controls, which provide assurance that resources are utilized efficiently, effectively and in compliance with applicable law.

University officials stated that when the P-card system was established in 1988, the University required a minimum of two individuals to be involved with every transaction as a segregation of duties, and in many instances there are three individuals involved, the cardholder, reviewer and approver. The reporting structure of supervisor and subordinate was not incorporated in the framework because of the other controls that exist in maintaining the P-card system.

Failure to have proper internal controls in place over P-card expenditures increases the risk that improper, wasteful, or unallowable P-card expenditures could be made and not detected in a timely manner. (Finding Code No. 2015-010)

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-010. Finding: Weakness over P-card Approvals (Continued)

Recommendation

We recommend the University strengthen its internal controls over the approval of P-card expenditures by ensuring that those expenditures are independently reviewed and approved.

University Response

Accept. We will take the necessary action steps to ensure that all p-card purchases receive independent approval.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)

Southern Illinois University ("SIU") did not manage the National Corn-to-Ethanol Research Pilot Plant ("the Pilot Plant") under the review and guidance of the Illinois Ethanol Research Advisory Board ("Advisory Board").

The Advisory Board has not met in three years due to not having a quorum on the Advisory Board because all six of the Governor appointed positions to the Advisory Board have expired terms. As a result of not meeting in three years, the Advisory Board is not performing its duties of providing review and guidance to the SIU Board of Trustees to assist in operating and managing the Pilot Plant as required by State statute. However, SIU Edwardsville has continued to manage the Pilot Plant under the guidance of a stakeholders group, which was established in the absence of the Governor appointed Advisory Board.

The Southern Illinois University Management Act (110 ILCS 520/6.5) requires the SIU Board of Trustees to operate and manage the Pilot Plant for the purpose of reducing the costs of producing ethanol through the development and commercialization of new production technologies, equipment, processes, feedstocks, and new value added co-products and by-products. This work shall be conducted under the review and guidance of the Advisory Board.

The Southern Illinois University Management Act (the "Act") (110 ILCS 520/6.6) establishes the Advisory Board. The Advisory Board shall be composed of 13 members including the President of Southern Illinois University who shall be chairman. The Advisory Board shall have the following duties:

- Review of annual operating plans and budget of the National Corn-to-Ethanol Research Pilot Plant,
- Advising on research and development priorities and projects to be carried out at the Pilot Plant,
- Advising on policies and procedures regarding the management and operation of the Pilot Plant,
- Developing bylaws,
- Submitting a final report to the Governor and General Assembly outlining the progress and accomplishments made during the year along with a financial report for the year,

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board) (Continued)

- Establishing and operating, subject to specific appropriation for the purpose of providing facility operating funds, the National Corn-to-Ethanol Research Center of Excellence ("the Research Center") with purposes and goals including conducting research, providing training, consulting, developing demonstration projects and serving as an independent resource to the ethanol industry.

University officials stated that the Advisory Board has not met since March 2012, due to lack of a quorum. All six of the Governor appointed positions to the Advisory Board have expired terms despite tireless efforts by SIUE to encourage the Governor's office of Executive Appointments to fill these vacancies.

The last documented contact with the Governor's Office was on October 3, 2015. The Research Center opened in fiscal year 2004 and the Advisory Board has developed by-laws.

Failure to comply with the SIU Management Act and establish and operate the Advisory Board inhibits the University's ability to manage the Pilot Plant as envisioned by the General Assembly. (Finding Code No. 2015-011)

Recommendation

We recommend the University continue to work with the Governor's Office of Executive Appointments to fill the vacancies in the Advisory Board so it can perform its duties under the Act.

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2015

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board) (Continued)

University Response

Partially Implemented. While SIUE is disappointed that the Office of the Auditor General has chosen to present this matter as a material finding, we will continue efforts to restore a quorum to the Advisory Board. SIUE has made tireless attempts to encourage the Governor's Office of Executive Appointments to fill the six vacant at-large positions. These efforts have included numerous face-to-face visits, phone calls and emails dating back to January 2013, including providing nominations of qualified candidates to the Office of Executive Appointments. However, these efforts have been unsuccessful, and generally have gone unacknowledged by the Governor's Office under the administrations of both Governor Pat Quinn and Governor Bruce Rauner. The last documented contact was on October 3, 2015.

In the absence of response from the Governor's Office of Executive Appointments, SIUE has continued to manage the Pilot Plant under the guidance of a stakeholders group, which was proactively established by SIUE in the absence of the Governor appointed Advisory Board members. This stakeholders group has included the seven statutorily appointed members (or representatives thereof) of the Advisory Board, including: Director, Department of Commerce and Economic Opportunity; Director, Department of Agriculture; President, Illinois Corn Growers Association; President, National Corn Growers Association; President, Southern Illinois University; President, Renewable Fuels Association; and Dean of Agriculture, University of Illinois.

SIUE has taken and will continue to take all actions within its power to achieve a quorum. We will continue to request that the Governor's Office of Executive Appointments take action to ensure that appointments to the Advisory Board are made in accordance with state statute. Upon reaching a quorum of members, the Advisory Board will immediately commence annual meetings.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
PRIOR FINDINGS NOT REPEATED
Year Ended June 30, 2015**

A. Finding: Errors in Return of Title IV Calculations – Edwardsville and Carbondale Campus

The University used the wrong withdrawal date for the Return of Title IV calculations or did not complete a Return of Title IV calculation for students that had dropped classes within the census date. (Finding Code No. 2014-002, 2013-006, 12-7)

Status: Not Repeated

During the current year engagement, the auditors' sample testing indicated the University implemented procedures to determine the withdrawal date and complete the Return of Title IV for students who dropped within the census date.

B. Finding: Pell Over-Award – Edwardsville Campus

The Edwardsville campus did not award the correct amount for the Pell grant to one student. The Student Financial Aid department awarded a student \$1,411 more than should have been allowed according to federal guidelines. (Finding Code No. 2014-005)

Status: Not Repeated

During the current examination period, the auditors' sample testing did not reveal any instances where the University over-awarded Pell grant financial aid. Further, we noted the University adopted monitoring and review procedures to address manually packaged financial aid to students.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SUMMARY
Year ended June 30, 2015**

	Federal Expenditures		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
U.S. Department of Education	\$ 31,120,116	\$ 20,567,808	\$ 51,687,924
U.S. Department of Health and Human Services	13,739,553	12,883,601	26,623,154
National Science Foundation	3,417,638	888,386	4,306,024
U.S. Department of the Interior	2,134,639	420,572	2,555,211
U.S. Department of Agriculture	1,627,963	554,336	2,182,299
U.S. Department of Labor	1,015,482	1,005,707	2,021,189
U.S. Department of Defense	1,729,056	45,584	1,774,640
U.S. Department of Transportation	824,264	252,936	1,077,200
U.S. Department of Commerce	533,966	-	533,966
U.S. Department of Energy	466,834	21,079	487,913
U.S. Environmental Protection Agency	41,177	336,851	378,028
Library of Congress	75,052	212,722	287,774
National Aeronautics and Space Administration	59,422	226,430	285,852
U.S. Department of State	233,939	-	233,939
National Foundation on the Arts and the Humanities	103,441	109,692	213,133
U.S. Small Business Administration	-	165,320	165,320
U.S. Department of Homeland Security	153,084	-	153,084
U.S. Department of Housing and Urban Development	92,708	228	92,936
U.S. Department of Justice	29,389	-	29,389
	<u>57,397,723</u>	<u>37,691,252</u>	<u>95,088,975</u>
TOTAL FEDERAL GRANTS AND CONTRACTS	<u>\$ 57,397,723</u>	<u>\$ 37,691,252</u>	<u>\$ 95,088,975</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
U.S. DEPARTMENT OF EDUCATION				
Direct Grants and Contracts:				
Upward Bound	(2)	84.047		\$ 364,923
SIUC McNair Program	(2)	84.217		169
Rehab Continuing Education Program		84.264		344,048
Student Support Services	(2)	84.042		313,631
Rehabilitation Long Term Training		84.129		126,983
SIUC McNair Program	(2)	84.217		211,739
				<u>1,361,493</u>
Financial Assistance:				
Cooperative Work Study Program	(1)	84.033		1,960,536
Federal Seog Grant	(1)	84.007		722,807
Federal Pell Grant 2012-2013	(1)	84.063		(694)
Federal Pell Grant 2013-2014	(1)	84.063		47,273
Federal Pell Grant 2014-2015	(1)	84.063		25,095,872
TEACH Grant	(1)	84.379		19,820
				<u>27,845,614</u>
Flow-Thru Grants and Contracts:				
<i>Illinois Board of Higher Education:</i>				
Southern Illinois Early Childhood Education Innovations Consortium		84.Unknown	15EC3	10,470
RAMPD Up And Onward		84.367	13NCLB5	82,060
RAMPD Up And Onward		84.367	14NCLB5	283,291
				<u>375,821</u>
<i>Illinois Department of Human Services:</i>				
Cooperative Working Agreement		84.126		43,930
EDC Third Party Agreement		84.126	46CTD03086	8
EDC Third Party Agreement		84.126	46CQ011649	361
EDC Third Party Agreement		84.126	46CSD00221	1,935
EDC Third Party Agreement		84.126	46CTD00221	912,362
				<u>958,596</u>
<i>Illinois State Board of Education:</i>				
Science Math and Action Research For Teachers		84.366	4936-80	65
Career and Technical Education Curriculum Revitalization		84.048	4720-00	482,103
Career And Technical Education Curriculum Revitalization Project		84.048	4720-00	10,942
Race To The Top-English		84.413	4901-4E	(97)
				<u>493,013</u>

STATE OF ILLINOIS
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
<i>California State University:</i>			
Pepnet2 Technical Assistance Outreach	84.326	F-11-2963-3-SIU	\$ 24,013
Pepnet2 Technical Assistance Outreach (Year 5)	84.326	F-11-2963-3-SIU	61,566
			<u>85,579</u>
			<u>1,913,009</u>
Total U.S. Department of Education			<u>\$ 31,120,116</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Grants and Contracts:			
Circadian Clock Disruption-Dioxin-Induces Metabolic Syndrome	(3) 93.113		\$ 192,401
Influence of Endocrine Disruptors on Reproductive Neuroendocrine	(3) 93.113		171,680
International Phytotechnology Society Phyto-Scholars Program	(3) 93.143		19,000
Optimizing D-Methionine Pre-Loading and Rescue	(3) 93.173		109,963
Endogenous Modulation	(3) 93.173		287,158
Coding in Auditory Neurons	(3) 93.173		195,254
Targeting Inflammation for the Amelioration	(3) 93.173		108,614
Prevention and Treatment of Hearing Loss	(3) 93.173		126,493
Therapeutic Efficacy of Flaxseed	(3) 93.213		320,202
Effects of Dietary Soy Compounds	(3) 93.213		138,263
FQHC Health Center Cluster	(5) 93.224		1,059,743
Trauma Based Behavioral Health Fellowship	93.243		335,218
Sources and Wetting Characteristics	(3) 93.262		4,645
Predictors of Light Smoker Trafectories	(3) 93.279		351,149
Waiting for a Better Future	(3) 93.279		(80)
Nicotine for Marijuana Withdrawal	(3) 93.279		86,871
A Novel Approach to Chronic Pain Treatment	(3) 93.279		13,783
Surface-functionalized Spions for PH	(3) 93.286		16,491
Surface-functionalized Spions for PH	(3) 93.286		360
Pure Parahydrogen-Enhanced Metabolic MRI Contract Agents	(3) 93.286		110,978
NF-KB Mediated Induction	(3) 93.393		115,536
Fish Oil in the Treatment of Ovarian Cancer	(3) 93.393		2,061
Diagnostic Utility Of Culdocentesis In Patients W/Suspicious Adnexal Mass	(3) 93.394		59,523
Transplatin: A Novel Agent To Mitigate Cisplatin Toxicity	(3) 93.395		276,535
Renal Cell Tumor-Mediated Trans-Differentiation Of Natural Killer Cells	(3) 93.396		204,768
Mechanisms Of Wnt7A-Fgf1	(3) 93.396		80,376
Affordable Care Act: Primary Residency	93.510		449,124

STATE OF ILLINOIS
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
Head Start	(4)	93.600		\$ 38,287
Head Start Basic	(4)	93.600		(49,373)
Head Start Basic	(4)	93.600		3,040,513
Frontal Lobe Size and Executive Dysfunction	(3)	93.701		1,034
Understanding the Role of Class II Activator	(3)	93.846		38,954
Effects of Deaf on Neuronal Activity and Target Gene Expression	(3)	93.853		32,880
Development of Gene Inactivation for Chlamydia	(3)	93.855		6,940
Unraveling the Role of Protein Phosphorylation	(3)	93.855		47,370
Super-High Resolution Optical Nanoscopy	(3)	93.859		92,244
Southern Illinois Bridges to the Baccalaureate Program		93.859		250,093
RNA Splicing in Archaea	(3)	93.859		87,288
RNA Modification in Archaea and Eukaryotes	(3)	93.859		8,073
DNA Mismatch Repair	(3)	93.859		218,337
Regulation Transcription Initiation By The 19S Proteasome Subcomplex	(3)	93.859		120,043
Androgen and Progesterone Actions on Catecholaminergic Neurons	(3)	93.865		38,657
Effects of Antecedent and Response	(3)	93.865		190,958
Pro-Inflammatory Regulation	(3)	93.865		136,411
Mechanism By Which FOXO1 Regulates Somatotrope Differentiation	(3)	93.865		67,417
Effects of Early Life Nutritional & Hormonal Signals	(3)	93.866		100,145
Identify Genetic Mechanisms That Regulate The Female Sexual Maturation	(3)	93.866		62,747
Core A: Somatotropic Axis	(3)	93.866		195,651
Project 1: Somatotropic Axis	(3)	93.866		179,004
Developmental Origins of Phenotypic	(3)	93.866		(793)
Longevity Gene and Calorie Restriction	(3)	93.866		573,098
Supplement Longevity Gene and Calorie Restriction	(3)	93.866		31,451
Depressing Nrip 1 Reduces Iff1 Signaling Improves Metabolism & Extends Longevity	(3)	93.866		199,615
Shift Work & Longevity In Disease-Prone Inbred Mice	(3)	93.866		76,357
Illinois Delta Network		93.912		460,122
Illinois Health Delta Workforce		93.912		26,181
				<u>11,105,813</u>
Flow-Thru Grants and Contracts:				
<i>Administrative Office of the Illinois Courts:</i>				
Juvenile Justice Clinic		93.586	CIPTRNG-G-1402	64,021
Juvenile Justice Clinic		93.586	CIPTRNG-G-1302	27,877
				<u>91,898</u>

STATE OF ILLINOIS
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Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
<i>Illinois Department of Children and Family Services:</i>				
Children's Medical Resource Network		93.643	457439025	\$ 211,469
Children's Medical Resource Network		93.643	457439024	7,361
Children's Medical Resource Network		93.669	457439025	67,154
Children's Medical Resource Network		93.669	457439024	2,337
Project 12-Ways Enhancement		93.667	0597348020	25,796
Project 12-Ways Enhancement		93.667	0597348021	37,918
Project 12-Ways Enhancement		93.667	0597348022	30,850
				<u>382,885</u>
<i>Illinois Department of Human Services:</i>				
IDHS Temporary Assistance for Needy Families	(15)	93.558	NA	136,662
IDHS Child Care Funds Comm Payments	(13)	93.575	NA	12,324
Project 12-Ways		93.667	FCSTJ00216	540,332
Employability Development		93.667	FCSRJ00235	(73)
Project 12-Ways		93.667	FCSSJ00216	(478)
Employability Development		93.667	FCSTJ00235	43,870
				<u>732,637</u>
<i>Illinois Department of Public Health:</i>				
Central Illinois Care Connect		93.917	35780049A	177
Central Illinois Care Connect		93.917	55780067C	160,026
Central Illinois Care Connect		93.917	45780059B	617,041
Mobile School Health Center		93.994	56380019C	101,850
Central Illinois Care Connect		93.940	45780059B	43,930
Creating an Asthma Friendly Campus		93.070	33283009	54
Illinois Nurse Assistant Competency Evaluation Program		93.994	44100012B	1,600
Dental Sealant Grant Program		93.994	53480140C	9,038
				<u>933,716</u>
<i>University of Illinois:</i>				
Illinois Lend Training Program		93.110	489789/E3785	339
Illinois Lend Training Program		93.110	T73MC11047-05-0	(1,675)
Illinois Lend Training Program		93.110	489798/E3785	13,702
				<u>12,366</u>
<i>University of North Carolina:</i>				
Next Generation Digital Breast Tomosynthesis	(3)	93.394	5-30013	(185)
<i>University of Washington:</i>				
Multi-Drug Combinations	(3)	93.865	666581	101,337
Vestibular Hair Cell Turnover	(3)	93.173	UWSC7550 (759508)	37,803
				<u>139,140</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
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Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
<i>Egyptian Area Agency on Aging:</i>				
Legal Services to Older Persons	(12)	93.044	FY 2013 SUBAWARD	\$ (2,020)
Legal Service To Older Persons	(12)	93.044	14508 & 14408	19,308
Legal Service To Older Persons	(12)	93.044	15508 & 15408	35,327
				<u>52,615</u>
<i>The H Group:</i>				
Open Door		93.667	NA	<u>205</u>
<i>Brigham and Women's Hospital:</i>				
Ancillary 129XE Studies for Copdgene	(3)	93.837	106289	<u>(2,952)</u>
<i>University of Maryland:</i>				
Stress Depression Serotonin	(3)	93.242	SR00002278	<u>55,364</u>
<i>Virginia Commonwealth University:</i>				
Kaspain: A Randomized Trial	(3)	93.846	PT107007-SC103389	<u>3,406</u>
<i>University of Alabama - Birmingham:</i>				
Enhancing Facility Activity	(3)	93.394	000501133-002	<u>71,051</u>
<i>University of Mississippi Medical Center</i>				
Roles of Hyaluronic Acid in Cancer Stem Cell Niche	(3)	93.396	66103460115-01SIU	<u>2,012</u>
<i>University of Minnesota:</i>				
Antihypertensive Treatment of Cerebral Hemorrhage	(3)	93.853	N003439228	<u>5,921</u>
<i>Duke University Medical Center:</i>				
American College Of Surgeons Oncology Group	(3)	93.395	NA	<u>38</u>
<i>Fluid Measurement Technologies Inc.:</i>				
Fluid Measurement Technologies	(3)	93.unknown	NA	<u>29,643</u>
<i>ICAHN School of Medicine at Mt. Sinai:</i>				
Prenatal Diet PM2.5 and Programming	(3)	93.113	0255-5561-4609	<u>53,118</u>
<i>Washington University:</i>				
Generation of an Inducible System	(3)	93.865	WU-13-67	<u>(389)</u>
<i>St. Judes Children Hospital:</i>				
Gene Therapy of Sickle Cell Disease	(3)	93.839	110446205-7610412	<u>71,251</u>
				<u>2,633,740</u>
Total U.S. Department of Health and Human Services				<u>\$ 13,739,553</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
NATIONAL SCIENCE FOUNDATION				
Direct Grants and Contracts:				
Collaborative Research: Consortium	(3)	47.041		\$ 20,560
Combined Catalytic Conversion of CH4 and CO2	(3)	47.041		6,594
Bayesian Approach for Modeling	(3)	47.041		45,193
Fundamental Studies of Efficiency Droop	(3)	47.041		29,021
Experimental and Theoretical Investigations	(3)	47.041		75,729
Synthesis and Design of Robust Threshold Logic Circuits	(3)	47.041		55,024
Geospatial Modeling	(3)	47.041		3,575
Impedance-Based Bioelectric Tongue	(3)	47.041		62,443
Testability and Timing Analysis in Nanoscale designs	(3)	47.041		11,497
Consortium for Embedded Systems- (MOD 10)	(3)	47.041		32,076
Consortium for Embedded Systems	(3)	47.041		19,067
Consortium for Embedded Systems- Participant	(3)	47.041		3,088
Career: Programmable Active Lithography	(3)	47.049		(29,382)
Career: A Physical Understanding of Secrecy	(3)	47.049		11,806
Constrained Statistical Inference	(3)	47.049		6,026
Collaborative Research: Carbon Nanohorns	(3)	47.049		66,958
Analysis of Stability and Instability	(3)	47.049		22,756
REU Site for Interdisciplinary Materials- Participant	(3)	47.049		8,000
REU Site for Interdisciplinary Materials	(3)	47.049		19,647
Electron Acceptor Materials	(3)	47.049		157,662
REU Site for Interdisciplinary Materials Research	(3)	47.049		9,566
REU Site for Interdisciplinary Materials Research- Participant	(3)	47.049		22,476
Development of Novel Catalysts for Parahydrogen-Induced Enhancement	(3)	47.049		56,745
Seismic Experiment in the Wabash Valley	(3)	47.050		37,366
Sustainability of Critical Areas for Eiders & Subsistence Hunters	(3)	47.050		89,911
ID of Magnetic Resources in the upper Mantle	(3)	47.050		99,468
Providing Predictable Timing for Task Migration	(3)	47.070		31,792
Nets Small Collaborative Research	(3)	47.070		2,412
Embedded Thermoelectric Cooling	(3)	47.070		38,907
REU Supplement: Embedded Thermoelectric Cooling	(3)	47.070		3,103
III Small Pattern Learning	(3)	47.070		69,343
TWC TTP Small Collaborative	(3)	47.070		45,719
Collaborative Research in IPY	(3)	47.074		40,055
Development of a New Instrument	(3)	47.074		860
Wormnet II Assembling the Annelid Tree of Life	(3)	47.074		102,612
Vulnerable Host Stages Development	(3)	47.074		16,526

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LTREB Renewal	(3)	47.074		\$ 43,207
Stream Consumers and Lotic Ecosystem Rates	(3)	47.074		85,835
The Role of Ecological Heterogeneity	(3)	47.074		54,487
Convergence Ecology	(3)	47.074		54,138
Convergence Ecology	(3)	47.074		71,692
CNH: Clime Change Hydrology	(3)	47.075		320,976
Social Interaction Determined Through Spatial/Technological Analysis	(3)	47.075		21,388
Doctoral Dissertation	(3)	47.075		2,450
Doctoral Dissertation	(3)	47.075		415
Physical Drivers of Equivalent Temperature	(3)	47.075		34,525
Integrative Role of Ancestor Veneration	(3)	47.075		2,457
Efficient Temporal-Spatial Spectrum Sharing through Voluntary Exchange	(3)	47.075		130,526
Graduate Research Fellowship	(3)	47.076		2,833
Green Scholarships		47.076		9,644
IGERT: Multidisciplinary Team-Based Training		47.076		54,686
IGERT: Multidisciplinary Team-Based Training		47.076		181,471
Leadership Development Program		47.076		7,981
Leadership Development Program		47.076		28,976
A Community of Problem Solvers		47.076		94,275
A Community of Problem Solvers- Participant		47.076		535,645
Collaborative Project Teaching Cryptography		47.076		17,042
Career: Simulation Studies of Time Evolution	(3)	47.082		105,590
				<u>3,154,440</u>
Flow-Thru Grants and Contracts:				
<i>Chicago State University:</i>				
ILSAMP: Support And Experiences For Academic Success		47.076	53725	(84)
ILSAMP: Support And Experiences For Academic Success		47.076	53725 MOD #2	(4,663)
ILSAMP: Support And Experiences For Academic Success		47.076	53953	21,159
				<u>16,412</u>
<i>Western Illinois University:</i>				
Geomorphic/Ecological Analysis of Moss	(3)	47.075	NSF-524940-01	<u>3,259</u>
<i>Kansas State University:</i>				
Konza Prairie: Community and Ecosystem	(3)	47.074	S09060	6,575
Konza Prairie: Processes Influencing Community Assembly	(3)	47.074	S15110	4,416
Stream Invertebrate and Forest Cicada Studies	(3)	47.074	S15105	10,865
Riparian Influences	(3)	47.074	S09062	1,802
				<u>23,658</u>

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<i>University of Alabama:</i>				
Tree Ring Reconstruction of Floor Dynamics	(3)	47.075	UA14-042	\$ 6,262
<i>Rice University:</i>				
United States Japan Cooperative Research	(3)	47.079	R3C756	23,414
Atomic Layers Of Nitrides Oxide And Sulfides	(3)	47.079	R17423	135,904
				<u>159,318</u>
<i>University of Alaska Fairbanks:</i>				
Stream Resiliency Coordinated Network	(3)	47.074	UAF-15-0027	5,045
<i>The Algebra Project:</i>				
Developing Student Cohorts	(3)	47.unknown	NSF #DRL-0822175 (PRIME)	39,274
<i>Emory University:</i>				
Investigation of the Direct Arylation Reaction	(3)	47.049	t317485	12,438
<i>Consortium for Ocean Leadership:</i>				
IODP Superfast Spreading Rate	(3)	47.050	BA-87	(2,219)
<i>J. Craig Venter Institute:</i>				
Bi-Nuclear Genome Organization in Tetrahymena	(3)	47.074	JCVI-12-009/MCB-1158346	(249)
				<u>263,198</u>
Total National Science Foundation				<u>\$ 3,417,638</u>
U.S. DEPARTMENT OF AGRICULTURE				
Direct Grants and Contracts:				
Shawnee National Forest Vegetation Plot Analysis	(3)	10.09-CS-11090804-028		\$ 2,049
Assessment and Mitigation Workplan	(3)	10.14-CS-11090500-014		17,120
Identification of Novel Sources	(3)	10.001		4,940
Trail Surveys in the Kinkaid and Hutchins Creek	(3)	10.10-CS-11090800-01		5,517
Trail of Tears Testing	(3)	10.10-CS-11090800-015		1,000
Study of Forest Wetland and Grassland	(3)	10.10-CS-11090800-013		2,193
Effect of Storm Damage on Densities	(3)	10.10-9617-0877CA		17,565
WSIU Television Digital Transition Rural Content		10.861		(4,430)
Urban and Community Forestry in Illinois	(3)	10.11-DG-11420004-237		(1,711)
Cultural Resources Investigations	(3)	10.14-CS-11091202-012		28,009

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Stream Biomonitoring Program	(3)	10.11090800-20		\$ 890
Shawnee Forest Overview	(3)	10.11-CS-11090800-023		4,481
Heritage Inventory For Lee Mine Oak/Hickory Restoration	(3)	10.14-CS-411090800-018		11,916
Little Cache Hardwood Restoration Survey	(3)	10.14-CS-11090800-010		11,382
Monitoring and Study of Avian Communities & Forest Succession	(3)	10.14-CS-11090880-008000		8,752
Archaeological Survey On The Hoosier National Forest Of Indiana		10.14-CS-11091202-007		64,709
Building Better Buffers	(3)	10.69-5A12-10-309		91
Mcintire-Stennis Administration FY12	(3)	10.202		(31,511)
Accumulation of Engineered Nanoparticles	(3)	10.310		101,170
Funding Proposal For North American Fishes Book	(3)	10.AG-4670-C-12-0101		360
Midwest Regional Canola Research	(3)	10.200		752
Mcintire-Stennis Administration FY13	(3)	10.202		129,707
Mcintire-Stennis Administration FY14	(3)	10.202		208,008
Mcintire-Stennis Administration FY15	(3)	10.202		1,337
Farm to School Networking in Illinois	(3)	10.575		19,661
Redefining The Essential Fatty Acid Requirements Of Commonly Cultured Fishes	(3)	10.310		397,205
				<u>1,001,162</u>
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Agriculture:</i>				
Developing Vine Balance Strategies	(3)	10.170	SC-11-48	(116)
Documenting Nutritional Value	(3)	10.170	SC-12-27	6,609
Establish and Disseminate Vine Balance	(3)	10.170	SC-12-33	31,425
Asian Greens in Illinois Farmers Markets	(3)	10.170	SC-15-31	20,965
Horseradish Breeding and Propagation Research	(3)	10.170	SC-15-39B	1,027
Impact Of Novel & Traditional Soil Management Systems	(3)	10.170	SC-14-31	15,067
				<u>74,977</u>
<i>Illinois State Board of Education:</i>				
Child and Adult Care Food Program		10.558	NA	216,106
Child and Adult Care Commodities		10.558	NA	15,779
School Meals Initiative		10.560	MY11841	(4,027)
				<u>227,858</u>
<i>University of Illinois:</i>				
Nested Association Mapping	(3)	10.001	2012-03152-06	33,874
<i>California State University-Fresno:</i>				
Agricultural Development for Afghanistan		10.962	SC350122-11-03	(8,102)

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<i>Iowa State University:</i>				
Regional Aquaculture Center	(3)	10.200	416-41-15B	\$ 26,236
An Analysis of the Impact of Biofuel	(3)	10.310	416-40-39A	1,266
				<u>27,502</u>
<i>Western Illinois University:</i>				
SIU Economic Development Subcontract		10.771	NA	<u>9,987</u>
<i>University of Arkansas:</i>				
Charcoal Rot: Hose Resistance & Disease Development	(3)	10.Unknown	82235-06	<u>44,842</u>
<i>Connecticut Agricultural Experiment Station:</i>				
Nanoparticle Contamination	(3)	10.310	CAES-AC-2011-05	<u>289</u>
<i>Southern Illinois Coal Belt Champion Community:</i>				
Rural Microenterprise Technical Assistance Program		10.Unknown	MOU	10,111
Rural Microenterprise Technical Assistance Program		10.Unknown	15-24	2,202
				<u>12,313</u>
<i>Southern Illinois Research Park:</i>				
Student Innovation Incubator		10.773	MOU	<u>7,505</u>
<i>Illinois Department of Natural Resources:</i>				
Urban and Community Forestry Volunteer	(3)	10.675	RC15UCFV03	105,957
Narrative for Urban and Community Forestry	(3)	10.675	RC13UCFRV01	(5,486)
Illinois Forest Health and Protection	(3)	10.680	RC14FHMMMA	95,285
				<u>195,756</u>
				<u>626,801</u>
Total U.S. Department of Agriculture				\$ 1,627,963
U.S. DEPARTMENT OF COMMERCE				
Direct Grants and Contracts:				
Life After Redbay-Graduate Research	(3)	11.440		\$ 3,377
in-Shoring: An Opportunity for Innovation & Economic Development		11.06-06-05840		23,524
				<u>26,901</u>
Flow-Thru Grants and Contracts:				
<i>Virginia Institute of Marine Science:</i>				
Influence Of A Suite Of Environmentally Relevant Conditions On Pbt	(3)	11.463	717831-712000	<u>8,511</u>

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<i>Bradley University:</i>				
Illinois Manufacturing Extension Center		11.611	NA	\$ 389,497
Illinois Manufacturing Extension Center		11.611	IMEC FY 2014	94,989
				<u>484,486</u>
<i>University of Illinois:</i>				
Developing FDA- Approved Drug for Treating Cultured Marine Fishes	(3)	11.417	2014-02342-03	14,068
				<u>507,065</u>
Total U.S. Department of Commerce				<u>\$ 533,966</u>
U.S. DEPARTMENT OF DEFENSE				
Direct Grants and Contracts:				
Assisted Migration as a Management Tool	(3)	12.W912HQ-09-C-0028/SI-1692		\$ 22,110
Missouri River Pallid Sturgeon Objective 1	(3)	12.W9128F-14-P-0015		866
Missouri River Pallid Sturgeon Objective 2	(3)	12.W9128F-14-P-0015000		6,566
Missouri River Pallid Sturgeon Recruitment	(3)	12.W9128F-12-P-0199		(4,913)
State Graph Traversal With Hamiltonian Paths	(3)	12.N00164-14-1-1003		25,659
Composite Materials in Marine Applications	(3)	12.300		57,546
Monitoring Responses of the Texas Horned Lizard	(3)	12.630		33,450
Missouri River Pallid Sturgeon Recruitment And Broodstock Management 2013	(3)	12.W9128F-13-P-0058		1,869
Targeting Quiescent Cancer Cells to Eliminate Tumor Recurrence	(3)	12.420		76,987
The Second International Conference on Quantum Error Correction	(3)	12.431		(85)
Phase II Clinical Trials	(3)	12.420		513,245
Research in Prevention and Treatment of Hearing Loss	(3)	12.420		234,441
GABAA Receptor Subtype in Thalamus	(3)	12.300		295,073
Cell Source and Mechanism of Hair Cell Regeneration	(3)	12.300		138,554
Targeting Tumor Oct4 To Deplete Prostate Tumor And Metastasis-Initiating Cell	(3)	12.420		203,788
Identification & Reconstruction Of Prostate Tumor-Suppressing Exosomes For Therapeutic	(3)	12.420		29,896
				<u>1,635,052</u>
Flow-Thru Grants and Contracts:				
<i>Vanderbilt University:</i>				
Screening and Monitoring Response	(3)	12.Unknown	VUMC39825	592
<i>Academy of Applied Sciences:</i>				
Illinois Junior Science And Humanities Symposium		12.630	NA	3,012
Illinois Junior Science And Humanities Symposium		12.630	NA	9,036
				<u>12,048</u>

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<i>Santec Systems Inc.:</i> Bondline And Kissing Bond Assessment By Using Acoustography	(3)	12.Unknown	STTR MOU	\$ 17,333
<i>Fayette State University:</i> Genetic Analysis of Soybean	(3)	12.Unknown	FFT W911NF-11-1-0178	31,131
<i>ERC Inc.:</i> Crack Growth Analysis	(3)	12.Unknown	PO#RP020298	5,201
<i>Luminit LLC:</i> Compression Imaging Phase Array Ultrasound	(3)	12.Unknown	FA9550-15-C-0003	27,699
				<u>94,004</u>
Total U.S. Department of Defense				<u>\$ 1,729,056</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Public Health:</i>				
HOPWA FY15		14.241	55780034C	\$ 41,662
HOPWA FY14		14.241	45780069B	51,046
				<u>92,708</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 92,708</u>
U.S. DEPARTMENT OF THE INTERIOR				
Direct Grants and Contracts:				
Special Wildlife Studies	(3)	15.Unknown		\$ 12,441
Evaluating Spring Migrating Waterfowl	(3)	15.808		4,080
Reconstruction of Pallid Sturgeon Structure	(3)	15.808		29,394
Low Cost Green Technology	(3)	15.255		63,175
ADM Approach to Identifying Influences	(3)	15.637		693
Pallid Sturgeon Biological Opinion	(3)	15.608		2,471
Assessment of Asian Carp Population During Control Efforts	(3)	15.808		(18,410)
Scaphirhynchus Sturgeon Genetic Analysis	(3)	15.808		12,556
Habitat and Wildlife Research	(3)	15.808		12,245
Improved Sulfate-Reducing Bioreactors	(3)	15.255		16,659

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Stream Restoration	(3)	15.255		\$ (744)
Genetic Analysis of Missouri River Sturgeon Larvae	(3)	15.G12PX01458		6,324
Genetic Analysis of Missouri River Sturgeon Larvae	(3)	15.G13PX01410		29,784
Genetic Analysis of Missouri River Sturgeon	(3)	15.G15PX00180		9,433
Collection and Analysis of Ground Truthing Data	(3)	15.944		(1,297)
River Use Study-Namekagon River	(3)	15.945		6,850
Regional Scale Assessment of Autumn Migration of Bats	(3)	15.670		151,357
				<u>337,011</u>
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Natural Resources:</i>				
Public Service Chemistry Internship Program		15.252	6084004	20,164
Reducing and Controlling Asian Carp	(3)	15.662	CAFWS-74	(299)
Ploidy Age and Growth	(3)	15.662	CAFWS-74, 12CAFWS74B	4,804
Monitoring of Asian Carp Population	(3)	15.662	CAFWS-74, 12CAFWS74E	(27,235)
Adaptive Management Approach at Identifying Influences	(8)	15.611	W-185-R-1	35,251
Long Term Fish Population Monitoring	(8)	15.605	F-187-R-01	(2,692)
Monitoring VHS Status of Fish Populations	(3)	15.662	CAFWS-102	1,995
Duck Distribution And Habitat Selection During Spring Migration	(8)	15.611	W-158-R-04	(739)
Cooperative Upland Wildlife Research And Surveys	(8)	15.611	W-106-R-24	2,704
Illinois Deer Investigations	(8)	15.611	W-087-R-36	5,411
Cooperative Fur Bearing And Nongame Mammal Investigations	(8)	15.611	W-135-R-15	4,138
Cooperative Fur Bearing And Nongame Mammal Investigations	(8)	15.611	W-135-R-16	215,170
Ohio River Fish Population Monitoring	(8)	15.605	F-187-R-2	2,782
Ohio River Fish Population Monitoring	(8)	15.605	F-187-R-3	192,415
Monitoring Vhs Status Of Fish Populations In Illinois Lakes And Rivers	(3)	15.608	CAFWS-86	4,545
Optimal Harvest Strategies To Minimize Asian Carp	(3)	15.662	RC14FWS93K CAFWS93	832,168
Demonstrating the Benefits of In-Stream Restoration	(3)	15.634	T-66-R-1	4,639
Cooperative Fur Bearing	(8)	15.611	W-135-R-14	(1)
Illinois Deer Investigations	(8)	15.611	W-087-R-37	114,696
Cooperative Upland Wildlife Research and Surveys	(8)	15.611	W-106-R-25	181,989
Duck Distribution and Habitat	(8)	15.611	W-158-R-03	(20)
Illinois Wetlands Campaign Planning	(8)	15.611	W-156-R-02	19
Wild Turkey Response	(8)	15.611	W-169-R-1	13
Identifying Wetland Availability and Quality	(8)	15.611	W-184-R-1	65,486
Evaluating Hibernating Physiology of Endangered Indiana Bats	(3)	15.615	E-59-R-1	18,144
				<u>1,675,547</u>

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<i>University of Illinois:</i>				
Ecology of Canada Geese	(8)	15.611	2014-05088-01	\$ 78,574
Statewide Surveillance Of Emerging Flame Retardant Contamination	(3)	15.805	2011-03502-02	4,000
				<u>82,574</u>
<i>North Dakota Game & Fish:</i>				
An Arm Approach At Understanding Interactions	(3)	15.634	T-43-R	<u>45,360</u>
<i>Calvin College:</i>				
Assessment of Colonial Waterbirds	(3)	15.662	2015-2	<u>3,353</u>
<i>Telecordia:</i>				
Quantum Computer Science	(3)	15.Unknown	20015759	<u>(9,206)</u>
				<u>1,797,628</u>
Total U.S. Department of the Interior				<u>\$ 2,134,639</u>
U.S. DEPARTMENT OF JUSTICE				
Direct Grants and Contracts:				
Assessing the Effects of Hot Spots	(3)	16.560		<u>\$ 20,965</u>
Flow-Thru Grants and Contracts:				
<i>Illinois State Police:</i>				
Bullet Proof Vest Partnership Grant		16.607	NA	<u>1,338</u>
<i>George Mason University:</i>				
Matrix Demonstration Projects	(3)	16.751	E2024951	<u>83</u>
<i>Land of Lincoln Legal Assistance Foundation Inc.:</i>				
Legal Assistance to Victims		16.Unknown	NA	<u>7,003</u>
				<u>8,424</u>
Total U.S. Department of Justice				<u>\$ 29,389</u>

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U.S. DEPARTMENT OF LABOR			
Flow-Thru Grants and Contracts:			
<i>Illinois Department of Commerce and Economic Opportunity:</i>			
Illinois Worknet Transition	(6)	17.258	10-676003 \$ (101,499)
Workforce Innovation Fund Manufacturing Project		17.283	12-112003 153,784
Disability Employment Initiative	(10)	17.207	13-112001 90,481
Illinois Worknet Web and Mobile Applications for WIA	(6)		13-633010 92,616
Illinois Worknet Web and Mobile Applications for WIA	(6)		13-633010 97,491
Illinois Worknet Web and Mobile Applications for WIA	(6)		13-633010 136,487
Illinois Worknet Web and Mobile Applications for Layoff Aversion	(6)		13-654010 426,710
Layoff Aversion and Rapid Response	(6)		11-654010 112,048
			<u>1,008,118</u>
<i>Illinois Department of Employment Security:</i>			
IDES Web Site Development	(10)	17.207	11C30 1,190
<i>Delta Center Inc.</i>			
Delta Youthbuild		17.Unknown	NA 6,174
Total U.S. Department of Labor			<u>\$ 1,015,482</u>
U.S. DEPARTMENT OF STATE			
Direct Grants and Contracts:			
Study of the US Institute For Student Leaders		19.S-ECAGD-14-CA-1069	\$ 32,730
Study of the US Institute For Student Leaders		19.S-ECAGD-14-CA-1069	75,263
Study of the US Institute For Student Leaders		19.S-ECAGD-14-CA-1069	72,772
Study of the US Institute For Student Leaders		19.S-ECAGD-14-CA-1069	51,202
			<u>231,967</u>
Flow-Thru Grants and Contracts:			
<i>Meridian International Center:</i>			
Study of the United States Institute for Student Leaders		19.Unknown	S-ECAAAE-12-CA-184(BR) 2,287
Study of the United States Institute for Student Leaders		19.Unknown	S-ECAAAE-12-CA-184(BR) (315)
			<u>1,972</u>
Total U.S. Department of State			<u>\$ 233,939</u>

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U.S. DEPARTMENT OF TRANSPORTATION				
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Transportation:</i>				
Rural Medical Transportation Network	(9)	20.205	SPR-PL-3000(50)	\$ 296,564
Think First	(7)	20.600	OP-14-0218	69,306
Think First	(7)	20.600	OP-15-0108	187,040
Southwestern Illinois Regional Occupant Protection	(7)	20.600	OP-14-0059	21,669
Southwestern II Traffic Safety Resource Center	(7)	20.600	OP-15-0159	86,560
				<u>661,139</u>
<i>Illinois Historic Preservation Agency:</i>				
Archaeological Assessment of the Hickory Hill	(9)	20.205	11G460	<u>54,911</u>
<i>Ohio State University:</i>				
Pegasas: Weather Technology In The Cockpit Project A: Quantifying Causality	(3)	20.109	60043572	20,988
Study of Safety Management Software for Airports	(3)	20.109	60046414	67,578
				<u>88,566</u>
<i>University of Illinois:</i>				
SIUC/UIC National Summer Transportation Institute	(9)	20.205	2014-05903-01-00	<u>19,637</u>
<i>GCR & Associates, Inc.:</i>				
National Airport Safety Data Collection		20.Unknown	NA	<u>11</u>
Total U.S. Department of Transportation				<u>\$ 824,264</u>
LIBRARY OF CONGRESS				
Direct Grants and Contracts:				
Teaching with Primary Sources		42.Unknown		<u>\$ 75,052</u>
Total Library of Congress				<u>\$ 75,052</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Grants and Contracts:				
NASA Wings Summer Camp		43.007		\$ 11,659
Martian Volatile Budget		43.001		40,505
				<u>52,164</u>
Flow-Thru Grants and Contracts:				
<i>Southwest Research Institute:</i>				
Noble Gas Fractionation During Aqueous Alternation	(3)	43.011	H99015HP	<u>7,258</u>
				<u>7,258</u>
Total National Aeronautics and Space Administration				<u>\$ 59,422</u>

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NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				
Direct Grants and Contracts:				
Death and the City	(3)	45.161		\$ 47,614
Americas Music: A Film History Of Popular Music From Blues To Bluegrass To Broadway		45.164		2
21st Century Collection Management Initiative		45.301		825
				<u>48,441</u>
Flow-Thru Grants and Contracts:				
<i>Illinois Arts Council:</i>				
IACA 50th Anniversary Project				55,000
Total National Foundation on the Arts and the Humanities				<u>\$ 103,441</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Direct Grants and Contracts:				
Will Reintroduction of Fire	(3)	66.EPAMX00D19114		\$ 22,441
Sustainable Utilization of Coal Combustion	(3)	66.516		15,645
				<u>38,086</u>
Flow-Thru Grants and Contracts:				
<i>Illinois Environmental Protection Agency:</i>				
Illinois Manufacturing Extension Center		66.717	NA	174
Illinois Manufacturing Extension Center		66.717	IMEC FY 2014	46
				<u>220</u>
<i>Illinois Emergency Management Agency:</i>				
State Indoor Radon Grant		66.032	15 SIUMED (RADON)	2,871
				<u>3,091</u>
Total U.S. Environmental Protection Agency				<u>\$ 41,177</u>
U.S. DEPARTMENT OF ENERGY				
Direct Grants and Contracts:				
First Principles Based Simulation	(3)	81.041		\$ 3,792
Optimized Microbial Conversion of Bituminous Coal	(3)	81.089		157,786
Risk Assessment and Monitoring of Stored CO2	(3)	81.133		873
Understanding Compound Phase Transitions	(3)	81.049		29,390
HVOF Thermal Spray TIC/TIB2 Coatings	(3)	81.057		70,917
Magnetocaloric and Multifunctional Magnetic Materials	(3)	81.049		80,291
				<u>343,049</u>
Flow-Thru Grants and Contracts:				
<i>University of California at Berkeley:</i>				
Molecular Determinants of Community Activity	(3)	81.Unknown	6836597	123,785
Total U.S. Department of Energy				<u>\$ 466,834</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY			
Flow-Thru Grants and Contracts:			
<i>Illinois Emergency Management Agency:</i>			
Illinois State Wide Flood Exposure Assessment	97.039	NA	\$ (658)
<i>Monroe County:</i>			
Illinois Multi-Hazard Mitigation Planning	97.039	MITIGATION PLAN	340
<i>Edgar County:</i>			
Illinois Multi-Hazard Mitigation Planning	97.039	MITIGATION PLAN	665
<i>Boone County:</i>			
Illinois Multi-Hazard Mitigation Planning	97.039	MITIGATION PLAN	618
<i>Crawford County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-09	13,784
<i>Edwards County:</i>			
Illinois Multi Hazard Mitigation Planning Initiative	97.039	2014-10	13,222
<i>Franklin County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-03	13,553
<i>Jackson County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-05	13,799
<i>Jefferson County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-02	14,717
<i>Lawrence County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-06	13,389
<i>Perry County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-01	12,764
<i>Wabash County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-07	12,167
<i>White County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-11	13,671

STATE OF ILLINOIS
 SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
<i>Williamson County:</i> Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-14	\$ <u>15,641</u>
<i>Wayne County:</i> Illinois Multi-Hazard Mitigation Planning Initiative	97.039	2014-08	<u>15,412</u>
Total U.S. Department of Homeland Security			\$ <u>153,084</u>
TOTAL FEDERAL AWARDS			<u>\$ 57,397,723</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
Direct Grants and Contracts:			
Talent Search	(2)	84.044	\$ (6,225)
Talent Search	(2)	84.044	(3,189)
Upward Bound Math & Science	(2)	84.047	101,823
Upward Bound Math & Science	(2)	84.047	145,462
Upward Bound	(2)	84.047	(2,181)
Upward Bound	(2)	84.047	(4,220)
Upward Bound	(2)	84.047	153,755
Upward Bound	(2)	84.047	103,311
Upward Bound	(2)	84.047	305,768
Upward Bound	(2)	84.047	202,693
Childcare Access Means Parents In School		84.335	(186)
			<u>996,811</u>
Financial Assistance:			
FWS Job Locator Program FY2015	(1)	84.033	50,171
Federal SEOG	(1)	84.007	476,530
Federal Work Study America Counts	(1)	84.033	40,693
Federal Pell Grant Program	(1)	84.063	17,397,443
Federal Work Study Program	(1)	84.033	209,430
TEACH Grant	(1)	84.379	117,387
Federal Work Study - America Reads Tutor	(1)	84.033	123,229
			<u>18,414,883</u>
Flow-Thru Grants and Contracts:			
<i>Saint Clair County Regional Office of Education:</i>			
People and Places: Our Story of Freedom, Liberty, & Equality	84.000	78-499905-6000-314-02	<u>(32)</u>
<i>East St. Louis School District #189:</i>			
Back to Basics Transition to Teaching	84.350	U350A090046A/300031435010	<u>26,069</u>
<i>Illinois Board of Higher Education:</i>			
Students Learning Science Through a Sustained Network of Tea	84.367		55,144
Providing a Pathway to Degree Completion for Child Care Associates	84.412		8,345
Students Learning Science Through a Sustained Network of TEA	84.367		(6,905)
Early Childhood Educator Preparation Program	84.412		55,022
Students Learning Science Through a Sustained Network of Tea	84.367		232,872
			<u>344,478</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
<i>Illinois Community College Board:</i>			
Adult Education and Family Literacy	84.002	AEL13005	\$ 3,614
Adult Education and Family Literacy	84.002	AEL15005	377,769
Index Of Need	84.002	AEL 15009	29,265
Adult Education and Family Literacy	84.002	AEL 14005	33,181
			<u>443,829</u>
<i>Illinois State Board of Education:</i>			
Illinois Race to the Top: Mathematics	(3) 84.000		5,484
IDEA State Personnel Development Grant	(3) 84.323	4631HE	262,035
Integrating the Common Core Into Secondary Course-ELA	(3) 84.000		13,025
Integrating the Common Core Into Secondary Course-Math	(3) 84.000		13,032
Integrating the Common Core Into Secondary Course	84.000		6,336
Implementation Review of 5 Essentials Survey	84.010		41,858
			<u>341,770</u>
			<u>1,156,114</u>
Total U.S. Department of Education			<u>\$ 20,567,808</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Grants and Contracts:			
Nurse Anesthetist Traineeship	93.124		\$ 38,479
Student Nurse Achievement Program	93.178		299,550
Head Start Base Operating Grant	(4) 93.600		(7,988)
Head Start Base Operating Grant	(4) 93.600		309,402
Head Start T/TA	(4) 93.600		5,378
Early Head Start Base Operations Grant	(4) 93.600		114,718
Early Head Start T/TA	(4) 93.600		3,108
Head Start Program Operations	(4) 93.600		6,751,764
Head Start Training & Technical Assistance	(4) 93.600		51,261
Early Head Start Program Operations	(4) 93.600		1,620,883
Early Head Start Training & Technical Assistance	(4) 93.600		30,420
Early Head Start- Start- Up- Package	(4) 93.600		94,901
Head Start Program Operations	(4) 93.600		1,925,536
Head Start T/TA	(4) 93.600		30,821
Early Head Start Program Operations	(4) 93.600		496,809
Early Head Start	(4) 93.600		11,586
Human Beta Cell Metabolic Signaling	(3) 93.647		81,203
Lead Optimization of Somatostatin	(3) 93.866		6,474
Eb1 Protein: Regulator Of Actin Protrusion And Cell Motility	(3) 93.859		35,442
Enhancing Research Support To Advance An Emerging Research	93.865		100,540
			<u>12,000,287</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
Flow-Thru Grants and Contracts:			
<i>Illinois Department of Children and Family Services:</i>			
Project Success	93.000		\$ 158
Project Success	93.000	75226	274,175
Project Success	93.667		(7,696)
			<u>266,637</u>
<i>Forsyth Institute:</i>			
FCOI - Biomarkers of Periodontal Disease Progression	(3) 93.121	SIU21127-2335	<u>513,320</u>
<i>Illinois Department of Public Health:</i>			
Dental Sealant Grant	93.994	23480141	7
FCOI - Illinois Asthma Program: Asthma Home Assessment	93.070	53283003C	5,155
Vaccine for Children Provider Assistance Grant	93.268	55180053C	900
Dental Sealant Grant	93.994	33480140A	1,457
FCOI - Illinois Asthma Program	93.070		1,099
			<u>8,618</u>
<i>Lessie Bates Davis Neighborhood House:</i>			
America Reads AmeriCorps Member	93.006		<u>10,883</u>
<i>Madison County Probation and Court Services Department:</i>			
Madison County IL Drug Court Treatment Enhancement	(3) 93.243	1H79T1021891-01	76
Third Judicial Circuit Video Visitation Evaluation	93.586		(90)
Project New Direction	93.243	1H79T1025431-01	58,955
			<u>58,941</u>
<i>St. Louis University:</i>			
Jefferson County/Gateway Study	(3) 93.847	HHSN275200800023C	3,522
National Children's Study-Macoupin County Site	(3) 93.847	HHSN26720070033C	(8,165)
National Children's Study-St Louis City Site	(3) 93.847	HHSN267200700033C	9,409
			<u>4,766</u>
<i>Southern Illinois University School of Medicine:</i>			
FCOI-Transplatin: A Novel Agent to Mitigate Cisplatin Toxicity	(3) 93.395	1R01CA166907-01A1	<u>11,612</u>
<i>University of Illinois:</i>			
FCOI - Simple Strategies to Accelerate Children's Early Grammatical Growth	(3) 93.865	2011-04207-01 (A0641)	<u>8,537</u>
			<u>883,314</u>
Total U.S. Department of Health and Human Services			<u>\$ 12,883,601</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
NATIONAL SCIENCE FOUNDATION			
Direct Grants and Contracts:			
Piezoelectric Energy Harvesting Shock Absorber	(3) 47.041		\$ 80,564
Redox Behavior of Heme-Nox Models	(3) 47.041		29,970
RUI: Collaborative Research: Optimal Control Of Multi-Input	(3) 47.049		720
Regular Synthesis for Multi-Input Optimal Control Problems	(3) 47.049		60,583
High Resolution Absorption & Emission Spectroscopy of Diatom	(3) 47.049		6,956
Collaborative Research: Redox Behavior of Heme-Nox Models	(3) 47.049		37,111
RUI: New Methods for Chemical Sialylation	(3) 47.049		8,823
US Poland International Workshop: Micro and Macro Systems	(3) 47.049		270
Documenting the Languages of Manang, Nepal for Local	(3) 47.075		63,469
Rapid Narrating Disaster: Calibrating Causality and Responses	(3) 47.075		1,982
SIUE Noyce Scholarship Program	(3) 47.076		172,817
Collaborative Research: Maximizing Mentor Effectiveness	(3) 47.076		7,777
Student Team Engaging Peers for Undergraduate Progress	(3) 47.076		171,492
Preparing mathematics Teachers for Southwestern Illinois	47.076		117,266
Digital East St. Louis: An Urban Place-Based Learning Model	47.076		68,595
			<u>828,395</u>
Flow-Thru Grants and Contracts:			
<i>Chicago State University:</i>			
Increasing the Minority Scientist Pool	47.076	53953	12,313
Increasing the Minority Scientist Pool:ILSAMP Phase IV	47.076	HRD-0904024	6,514
			<u>18,827</u>
<i>Blended Integrated Circuit Systems, LLC:</i>			
Blendics Phase II STTR	(3) 47.Unknown	IIP-0924010	4,648
<i>Science Education Solutions:</i>			
Teen Science Cafes Network	(3) 47.Unknown	SIUE-2012-7-NSF DRL-1223830	36,516
			<u>59,991</u>
Total National Science Foundation			<u>\$ 888,386</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Flow-Thru Grants and Contracts:			
<i>Illinois State Board of Education:</i>			
Trio Food	10.558	Site # 43557	\$ 9,457
Head Start-Food Service	10.558		439,135
Project Success-Food Service	10.558		28,541
ECC Food Program	10.558		18,200
PALS - Food Service	10.558		3,667
Summer Food Program	10.558		3,515
School Lunch	10.558		51,821
			<u>554,336</u>
Total U.S. Department of Agriculture			<u>\$ 554,336</u>
U.S. DEPARTMENT OF DEFENSE			
Direct Grants and Contracts:			
Understanding Laser-Cluster Interactions	(3) 12.800	FA9550-14-0247	<u>\$ 44,120</u>
Flow-Thru Grants and Contracts:			
<i>Washington University:</i>			
Development of a Digital Interface for PSD8C Chip	(3) 12.Unknown	WU-HT-09-40/DE-AC52-06NA25396DOE	<u>(1,000)</u>
<i>MetastableMeasurement Inc.:</i>			
Novel Laser Gain Media	(3) 12.Unknown	N68335-10-C-0301	<u>1,143</u>
<i>Streamline Automation, LLC:</i>			
STTR: Fusion of a Real Time Analytical Model with Facility Control System	(3) 12.Unknown	FA9505-10-C-0137/1065-LET-01-R0	<u>1,321</u>
			<u>1,464</u>
Total U.S. Department of Defense			<u>\$ 45,584</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Grants and Contracts:			
Youth In Arts	14.218	SY-2010-1.1	<u>\$ 228</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 228</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
U.S. DEPARTMENT OF THE INTERIOR			
Direct Grants and Contracts:			
Analysis of Concordance Between Lidar Vegetation Classification	(3)	15.944	\$ 143
Analysis of Concordance Between Lidar Vegetation - Phase II	(3)	15.945	239
			<u>382</u>
Flow-Thru Grants and Contracts:			
<i>Illinois Department of Natural Resources:</i>			
Mine Subsidence Project Aide		15.252	NA 2,354
Subsidence Monitoring Response Team	(3)	15.252	AML-GSWA-0013D 155,108
Mine Map Preservation Project	(3)	15.252	AML-GSWA-0013E 259,861
			<u>417,323</u>
<i>University of Missouri:</i>			
Developing and Applying Trajectory Analysis Methods	(3)	15.808	G15AC00189 2,867
			<u>420,190</u>
Total U.S. Department of the Interior			<u>\$ 420,572</u>
U.S. DEPARTMENT OF LABOR			
Direct Grants and Contracts:			
Building the Illinois Bioeconomy		17.282	\$ 982,231
Flow-Thru Grants and Contracts:			
<i>Illinois Community College Board:</i>			
Workforce Investment Fund Grant		17.283	SIUE WIF 14 23,476
Total U.S. Department of Labor			<u>\$ 1,005,707</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Flow-Thru Grants and Contracts:			
<i>University of Illinois:</i>			
Plasticity Requirements of the Aggregates	(9)	20.205	2011-05776-40 \$ 13,870
Highway Incident Management Training Guide, Phase II	(9)	20.205	2011-05776-16 (2,101)
Temporary Stabilization Specification Improvements	(9)	20.205	2011-05776-20 6,284
Dissemination Requirements for Illinois Per New Federal Rule	(9)	20.205	2011-05776-27 95,505
Effective Post-Construction Best Management Practices	(9)	20.205	2011-05776-30 62,458
			<u>176,016</u>
<i>Minnesota Department of Natural Resources:</i>			
Developing a Training Video and Manual for Best Practices	(9)	20.205	06740/TPF-5(218) 14,585

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
<i>St. Louis University:</i>				
Effectiveness of Exterior Beam Rotation Prevention Systems	(9)	20.205	11-BOB-135	\$ 14,097
<i>University of Minnesota:</i>				
Directional Rumble Strips for Reducing Wrong-Way Driving	(3)	20.701	H003662401	48,238
Total U.S. Department of Transportation				\$ 252,936
LIBRARY OF CONGRESS				
Direct Grants and Contracts:				
Teaching with Primary Sources		42.000	GA07C0056	\$ 212,722
Total Library of Congress				\$ 212,722
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Grants and Contracts:				
Guerilla Citizen Science	(3)	43.001		\$ 194,034
Flow-Thru Grants and Contracts:				
<i>Ohio University:</i>				
Proteomics Analysis of Arabidopsis Seedlings In Microgravity	(3)	43.003	UT18121	24,423
<i>University of Illinois:</i>				
ISGC Scholarships and Fellowships	(3)	43.000	NNX10AK65H	7,973
				32,396
Total National Aeronautics and Space Administration				\$ 226,430
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				
Direct Grants and Contracts:				
Abraham Lincoln and the Forging of Modern America		45.163		\$ 84,694
Lewis & Clark and Indian Country		45.164		(51)
				84,643
Flow-Thru Grants and Contracts:				
<i>Arts Midwest:</i>				
Dance Concert, Arts & Issues Series	(3)	45.025	FY15-120	2,297
<i>University of Nebraska Lincoln:</i>				
Walt Whitman as Author Before "Leaves Of Grass"	(3)	45.161	25-0512-0028-003	16,870

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
<i>Illinois State Library:</i>			
College Reads! Increasing Access to Popular Materials	45.310	LSTA-14-4147	\$ 4,989
<i>Illinois Humanities Council:</i>			
Illinois Poetry Correspondence Program	(3) 45.129	GR_5145_00	893
			<u>25,049</u>
Total National Foundation on the Arts and the Humanities			<u>\$ 109,692</u>
U.S. SMALL BUSINESS ADMINISTRATION			
Flow-Thru Grants and Contracts:			
<i>Illinois Department of Commerce and Economic Opportunity:</i>			
SBDC Fed 18 Grant	59.037	15-181126	\$ 67,840
SBDC Fed 56 Grant	59.037	NA	97,480
			<u>165,320</u>
Total U.S. Small Business Administration			<u>\$ 165,320</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Direct Grants and Contracts:			
Community Rooted Green Infrastructures for Urban Water	(3) 66.440		\$ 5,597
Flow-Thru Grants and Contracts:			
<i>East-West Gateway Council of Governments:</i>			
Water Sample Testing Analysis	(3) 66.460		27,316
<i>Illinois Environmental Protection Agency:</i>			
Water Loss Accounting and Software Training	(14) 66.468	DWA-15201	81,311
Operating Training & Testing	66.605	FW-13201	222,627
			<u>303,938</u>
			<u>331,254</u>
Total U.S. Environmental Protection Agency			<u>\$ 336,851</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2015

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Expenditures
U.S. DEPARTMENT OF ENERGY			
Flow-Thru Grants and Contracts:			
<i>Washington University:</i>			
Development of an Enhanced Hip Chip	(3)	81.049	WU-13-37/PO 2916436W
			\$ 21,079
Total U.S. Department of Energy			<u>\$ 21,079</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 37,691,252</u></u>

Subtotal of Non Major Clusters:

- (4)Head Start Cluster Total Expenditures of \$14,468,027
- (6)Workforce Investment Act Cluster Total Expenditures of \$763,853
- (7)Highway Safety Cluster Total Expenditures of \$364,575
- (8)Fish and Wildlife Cluster Total Expenditures of \$895,195
- (9)Highway Planning and Construction Cluster Total Expenditures of \$575,810
- (10)Employment Service Cluster Total Expenditures of \$91,671
- (12)Aging Cluster Total Expenditures of \$52,615
- (13)Child Care and Development Fund Cluster Total Expenditures of \$12,324
- (14)Drinking Water State Revolving Cluster Total Expenditures of \$81,311
- (15)Temporary Assistance for Needy Families Cluster Total Expenditures of \$136,662

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Southern Illinois University (the “University”) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY

The University administered the following federal loan programs during the year ended June 30, 2015:

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Perkins Loan Program CFDA #84.038			
Outstanding balance, July 1, 2014	\$ 17,033,197	\$ 2,626,629	\$ 19,659,826
Additions:			
Interest income	282,623	60,825	343,448
Loan fund reimbursement on cancellation	-	-	-
Decrease in provision for note receivable	-	-	-
Total additions	<u>282,623</u>	<u>60,825</u>	<u>343,448</u>
Deductions:			
Loans canceled or written-off, net	61,913	1,690	63,603
Administrative charges	<u>87,320</u>	<u>70,000</u>	<u>157,320</u>
Total deductions	<u>149,233</u>	<u>71,690</u>	<u>220,923</u>
Outstanding balance, June 30, 2015	<u>\$ 17,166,587</u>	<u>\$ 2,615,764</u>	<u>\$ 19,782,351</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015**

**NOTE B – STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY
(Continued)**

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Nursing Student Loan Program CFDA #93.364			
Outstanding balance, July 1, 2014	\$ _____ -	\$ 15,231	\$ 15,231
Additions:			
Interest income	-	105	105
Decrease in provision for notes receivable	_____ -	_____ -	_____ -
Total additions	_____ -	_____ 105	_____ 105
Outstanding balance, June 30, 2015	<u>\$ _____ -</u>	<u>\$ 15,336</u>	<u>\$ 15,336</u>
Health Professionals Loan Program CFDA #93.342			
Outstanding balance, July 1, 2014	<u>\$ 703,820</u>	<u>\$ 543,305</u>	<u>\$ 1,247,125</u>
Additions:			
Interest income	13,592	10,243	23,835
Decrease in provision for notes receivable	<u>34,749</u>	<u>-</u>	<u>34,749</u>
Total additions	<u>48,341</u>	<u>10,243</u>	<u>58,584</u>
Deductions:			
Refunds to grantor	11,954	-	11,954
Increase in provision for notes receivable	_____ -	_____ -	_____ -
Total deductions	<u>11,954</u>	<u>-</u>	<u>11,954</u>
Outstanding balance, June 30, 2015	<u>\$ 740,207</u>	<u>\$553,548</u>	<u>\$ 1,293,755</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015**

**NOTE B – STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY
(Continued)**

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Disadvantaged Student Loan Program CFDA #93.342			
Outstanding balance, July 1, 2014	\$ <u>77,707</u>	\$ <u>-</u>	\$ <u>77,707</u>
Additions:			
Interest income	2,207	-	2,207
Decrease in provision for notes receivable	-	-	-
Other	-	-	-
Total additions	<u>2,207</u>	<u>-</u>	<u>2,207</u>
Deductions:			
Increase in provision for notes receivable	<u>420</u>	<u>-</u>	<u>420</u>
Total deductions	<u>420</u>	<u>-</u>	<u>420</u>
Outstanding balance, June 30, 2015	<u>\$ 79,494</u>	<u>\$ -</u>	<u>\$ 79,494</u>

The above deductions include disbursements and expenditures such as loans to students and administrative expenditures.

NOTE C – FEDERAL DIRECT STUDENT LOAN PROGRAM CFDA #84.268

During the fiscal year ended June 30, 2015, the University processed the following amounts of non-cash federal awards in the form of loans under the Federal Direct Student Loan Program (which includes Stafford Loans, Parents' Loans for Undergraduate Students and Supplemental Loans for Students):

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Year ended June 30, 2015	<u>\$ 110,150,630</u>	<u>\$ 93,166,692</u>	<u>\$ 203,317,322</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015**

NOTE D – MAJOR PROGRAMS

The following federal program expenditures comprise major program expenditures under OMB Circular A-133 for the year ended June 30, 2015. (Major programs are indicated in the Schedule of Expenditures of Federal Awards by (1), (2), (3), or (5)).

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
(1) Student Financial Aid Cluster	\$ 27,845,614	\$ 18,414,883	\$ 46,260,497
(2) TRIO Cluster	890,462	996,997	1,887,459
(3) Research and Development Cluster	13,344,601	2,451,226	15,795,827
(5) Federal Qualified Health Center Cluster	<u>1,059,743</u>	<u>-</u>	<u>1,059,743</u>
Total major program expenditures	43,140,420	21,863,106	65,003,526
Other program expenditures	<u>14,257,303</u>	<u>15,828,146</u>	<u>30,085,449</u>
Total federal expenditures	<u>\$ 57,397,723</u>	<u>\$ 37,691,252</u>	<u>\$ 95,088,975</u>

As part of the Student Financial Aid Program, Southern Illinois University administers loan proceeds under the Perkins Loan Program (as described in Note B) and the Federal Direct Student Loan Program (as described in Note C).

NOTE E – SUBRECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the University provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Carbondale:		
Agriculture and Food Research Initiative	10.310	\$ 5,669
Forest Health Protection	10.680	40,574
Military Medical Research and Development	12.420	201,097

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NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015**

NOTE E – SUBRECIPIENTS (Continued)

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Carbondale (Continued):		
Applied Science Program Cooperative Agreements Related to Coal Mining & Reclamation	15.255	\$ 32,731
Wildlife Restoration	15.611	23,702
Great Lakes Restoration	15.662	95,501
U.S. Geological Survey Research & Data Collection	15.808	25,018
Engineering Grants	47.041	58,260
Mathematical and Physical Sciences	47.049	67,762
Biological Sciences	47.074	36,442
Education and Human Resources	47.076	49,994
Trans-NSF Recovery Act Research Support	47.082	105,590
University Coal Research	81.057	12,575
Improving Teacher Quality State Grants	84.367	210,570
Drug Abuses and Addiction Research Programs	93.279	31,494
Discovery & Applied Research for Technolog- ical Innovations to Improve Human Health	93.286	37,519
Biomedical Research and Research Training	93.859	21,945
Child Health and Human Development Extramural Research	93.865	119,314
Aging Research	93.866	525,152
Rural Health Care Services Outreach and Rural Health Network Development Program	93.912	<u>194,670</u>
Subrecipients - Carbondale		<u>\$ 1,895,579</u>

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NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015**

NOTE E – SUBRECIPIENTS (Continued)

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Edwardsville:		
Head Start	93.600	\$ 205,230
Trade Adjustment Assistance Community College and Career Training Grants	17.282	239,993
Education and Human Resources	47.076	28,400
Grants to Local Educational Agencies	84.010	13,916
Aerospace Education Services Program	43.001	10,495
Special Education – State Personnel Development	84.323	116,899
Highway Planning & Construction	20.205	12,352
University Transportation Center Program	20.701	10,712
Oral Diseases & Disorders Research	93.121	<u>19,183</u>
Subrecipients - Edwardsville		<u>\$ 657,180</u>

NOTE F – NON-CASH ASSISTANCE AND FEDERAL INSURANCE

During the year ended June 30, 2015, the University received no non-cash assistance, except as disclosed in Note C. Also, there was no federally funded insurance in effect during the year ended June 30, 2015.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015**

NOTE G – SCHEDULE OF FEDERAL EXPENDITURES, NON-FEDERAL EXPENSES, AND NEW LOANS

	<u>Carbondale Amount</u>	<u>Edwardsville Amount</u>	<u>Total Amount</u>
Total federal expenditures reported on SEFA	\$ 57,397,723	\$ 37,691,252	\$ 95,088,975
Total new loans made not included on SEFA	110,150,630	93,166,692	203,317,322
Amount of federal loan balances at beginning of the year	17,814,724	3,185,165	20,999,889
Other noncash federal award expenditures	-	-	-
Total federal financial component	<u>\$ 185,363,077</u>	<u>\$ 134,043,109</u>	<u>\$ 319,406,186</u>
Total operating expenses (from financial statements)	\$ 803,850,077	\$ 346,475,747	\$ 1,150,325,824
Total nonoperating expenses (from financial statements)	6,745,088	9,795,290	16,540,378
Total new loans made	110,150,630	93,166,692	203,317,322
Amount of federal loan balances at beginning of the year	17,814,724	3,185,165	20,999,889
Other noncash federal award expenditures	-	-	-
Total financial component	<u>\$ 938,560,519</u>	<u>\$ 452,622,894</u>	<u>\$ 1,391,183,413</u>

<u>Total Federal Financial</u>	<u>Carbondale</u>		<u>Edwardsville</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Component	\$ 185,363,077	19.7%	\$ 134,043,109	29.6%	\$ 319,406,186	23.0%
Nonfederal expenses	<u>753,197,442</u>	<u>80.3%</u>	<u>318,579,785</u>	<u>70.4%</u>	<u>1,071,777,227</u>	<u>77.0%</u>
Total financial component	<u>\$ 938,560,519</u>	<u>100.00%</u>	<u>\$ 452,622,894</u>	<u>100.00%</u>	<u>\$ 1,391,183,413</u>	<u>100.00%</u>

Breakout of Major and Nonmajor Programs:

	<u>Carbondale</u>		<u>Edwardsville</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Major programs	\$ 43,140,420	75.2%	\$ 21,863,106	58.0%	\$ 65,003,526	68.4%
Nonmajor programs	<u>14,257,303</u>	<u>24.8%</u>	<u>15,828,146</u>	<u>42.0%</u>	<u>30,085,449</u>	<u>31.6%</u>
Total federal expenditures	<u>\$ 57,397,723</u>	<u>100.00%</u>	<u>\$ 37,691,252</u>	<u>100.00%</u>	<u>\$ 95,088,975</u>	<u>100.00%</u>