

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

(In accordance with the Single Audit Act
and the Uniform Guidance)

Year Ended June 30, 2017

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

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and the Uniform Guidance)
Year Ended June 30, 2017**

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**SOUTHERN ILLINOIS UNIVERSITY
BOARD OF TRUSTEES AND OFFICERS OF ADMINISTRATION
Fiscal Year 2017**

BOARD OF TRUSTEES OF SOUTHERN ILLINOIS UNIVERSITY

Randal Thomas, Chair	Springfield
Donna Manering, Vice Chair (7/1/16 to 2/9/17); Member (7/1/16 to 3/17/17)	Makanda
J. Phil Gilbert, member, Vice Chair (From 2/9/17)	Carbondale
Joel Sambursky, Secretary	Carbondale
Roger Herrin (7/1/16 to 1/22/17)	Harrisburg
Ryan Johnson	Edwardsville
Shirley Portwood	Godfrey
Marsha Ryan (From 1/23/17)	Carbondale
Amy Sholar	Alton
Naomi Tolbert	Carbondale

OFFICERS OF SOUTHERN ILLINOIS UNIVERSITY

Randy J. Dunn, President
Lucas Crater, General Counsel
Bradley Colwell, Vice President, Academic Affairs
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

Bradley Colwell, Interim Chancellor
Susan M. Ford, Interim Provost & Vice Chancellor for Academic Affairs (Thru 6/30/17)
Jerry Kruse, Dean and Provost, School of Medicine
Kevin D. Bame, Vice Chancellor for Administration and Finance (7/1/16 to 4/28/17)
James Garvey, Interim Vice Chancellor for Research
Lori Stettler, Interim Vice Chancellor for Student Affairs
James Salmo, Vice Chancellor for Development and Alumni Relations

OFFICERS OF ADMINISTRATION, SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE

Stephen Hansen, Interim Chancellor (7/1/16 to 7/31/16)
Randall Pembroke, Chancellor (From 8/1/16)
Denise Cobb, Provost and Vice Chancellor for Academic Affairs
Jeffrey Waple, Vice Chancellor for Student Affairs
Rich Walker, Vice Chancellor for Administration
Rachel Stack, Vice Chancellor for University Advancement

UNIVERSITY FACILITIES ARE LOCATED AT

Southern Illinois University Carbondale
1263 Lincoln Dr.
Carbondale, IL 62901

Southern Illinois University Edwardsville
1 Hairpin Dr.
Edwardsville, IL 62025

Southern Illinois University
Office of Internal Audit, Compliance and Ethics



March 6, 2018

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, 2017. Based on this evaluation, we assert that during the year ended June 30, 2017, 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. 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

Signature on File

Randy J. Dunn
President

Signature on File

Duane Stucky
Senior Vice President, Financial and Administrative Affairs

Signature on File

Lucas D. Crater
General Counsel

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2017**

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, but does contain a qualified opinion on compliance and material weakness over internal control.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	13	12
Repeated findings	6	8
Prior recommendations implemented or not repeated	6	3

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<u>FINDINGS (GOVERNMENT AUDITING STANDARDS)</u>			
2017-001	17	Inadequate Control over Reporting Financial Statement Accounts	Material Weakness
<u>FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)</u>			
2017-002	21	Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance
2017-003	26	Return of Title IV Errors- Edwardsville Campus	Significant Deficiency and Noncompliance
2017-004	29	Exit Counseling Not Completed- Edwardsville Campus	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2017**

COMPLIANCE REPORT

SUMMARY

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2017-005	31	Inadequate Procedures for Documenting Nonfederal Matching and Review Over Eligibility Determination - Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance
2017-006	34	Inadequate Procedures for Reporting Requirements – Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance
2017-007	37	Inadequate Retention of Supporting Documentation - Carbondale Campus	Significant Deficiency and Noncompliance
2017-008	39	Inadequate Review Procedures for Indirect Costs Calculations for - TRIO Program Edwardsville Campus	Significant Deficiency and Noncompliance

FINDINGS (STATE COMPLIANCE)

2017-009	42	Inadequate Procedures Over Maintenance of the Accounts Payable Master Vendor File	Significant Deficiency and Noncompliance
2017-010	44	Failure to Require Faculty Timesheets	Significant Deficiency and Noncompliance
2017-011	46	Noncompliance with Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)	Significant Deficiency and Noncompliance
2017-012	49	Noncompliance with Liquor Control Act	Significant Deficiency and Noncompliance
2017-013	51	Weaknesses in Computer Inventory Control	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2017**

COMPLIANCE REPORT

SUMMARY

FINDINGS AND QUESTIONED COSTS (STATE COMPLIANCE)

In addition, the following finding which is reported as a current finding relating to *Government Auditing Standards* also meets the reporting requirement for State Compliance.

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2017-001	17	Inadequate Control over Reporting Financial Statement Accounts	Material Weakness and Material Noncompliance

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2017**

COMPLIANCE REPORT

SUMMARY

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A.	53	Inadequate Review Over Patient Applications and Fees - School of Medicine - Center for Family Medicine
B.	53	Errors in Enrollment Reporting for National Student Loan Data System – Carbondale and Edwardsville Campuses
C.	53	Inadequate Procedures for Documenting and Reporting Participant Eligibility - Carbondale and Edwardsville Campuses
D.	54	Inadequate Subrecipient Monitoring- Edwardsville Campus
E.	54	Inadequate Review Calculation of Cost Share- Carbondale Campus
F.	54	Pell Overaward- Edwardsville Campus

EXIT CONFERENCE

The University waived an exit conference in correspondence dated February 12, 2018 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.

**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, 2017. 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 (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the University complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the University complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on University's compliance with specified requirements.

As described in item 2017-001 in the accompanying schedule of findings and questioned costs, the University did not comply with requirements regarding all applicable laws and regulations in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for the University to comply with requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2017. 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 2017-009 through 2017-013.

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

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2017-001 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2017-009 through 2017-013 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. The University's responses were not subjected to the procedures applied in the compliance examination 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 the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Signature on File

CliftonLarsonAllen LLP

Peoria, Illinois
March 6, 2018

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 Frank J. Mautino
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, 2017, 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 February 28, 2018.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings as item 2017-001, which we consider to be a material weakness.

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*.

Southern Illinois University's Response to Finding

Southern Illinois University's response to the finding identified in our audit is described in the accompanying schedule of findings. Southern Illinois University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion on it.

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.

Signature on File

CliftonLarsonAllen LLP

Peoria, Illinois
February 28, 2018

**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 the Uniform Guidance**

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 *OMB 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, 2017. The University's major federal programs are identified in the summary of auditors' 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 Southern Illinois University for financial statement purposes.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-002, 2017-003, 2017-004, 2017-005, 2017-006, 2017-007, and 2017-008. 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 the Uniform Guidance, 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 a 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 have not been 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 2017-002, 2017-003, 2017-004, 2017-005, 2017-006, 2017-007, and 2017-008 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 response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University of as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated February, 28, 2018, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors and an emphasis of matter paragraph stating Public Act 100-0021 granted the University Fiscal Year 2017 additional appropriations, totaling \$94.3 million, which the University has used to pay Fiscal Year 2017 costs. 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 February 28, 2018. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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.

Signature on File

CliftonLarsonAllen LLP

Peoria, Illinois
March 6, 2018

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017**

Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? x yes none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
Various	(1) Student Financial Aid Cluster
93.600	(5) Head Start

- Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,589,253
- Auditee qualified as low-risk auditee? x yes no

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS

2017-001. Finding: Inadequate Control over Reporting Financial Statement Accounts

Southern Illinois University (University) did not ensure all restrictions from revenue bond covenants, as well as classification between unrestricted and restricted current and noncurrent cash and investments, were properly reflected within the University's financial statements.

As of June 30, 2017, the University's Housing and Auxiliary Facilities System and Medical Facilities System consisted of certain facilities across campus which are not directly related to the University's instruction, research, or service units, including:

- Individual housing units
- Student centers
- Recreation-related facilities, such as the Carbondale Student Recreation Center and Edwardsville Student Fitness Center;
- Student services facilities, such as the Carbondale Student Health Services building and the student information system on the Carbondale campus, Edwardsville Student Success Center, the Carbondale child care center; and the Carbondale Student Services Building
- Athletic facilities, such as the Carbondale softball field, Carbondale baseball stadium Carbondale football stadium, and the Carbondale SIU Arena;
- Edwardsville traffic and parking
- Various clinical facilities

As of June 30, 2017, the University's Housing and Auxiliary Facilities System (HAFS) had outstanding revenue bond issues (Series 1993A, Series 1997A, Series 1999A, Series 2006A, Series 2008A, Series 2009A, Series 2012A, Series 2012B-1, Series 2012B-2, Series 2015A, and Series 2015B) and the University's Medical Facilities System (MFS) had outstanding revenue bond issues (Series 2015A) where the proceeds from these bonds had been used to finance certain projects within the System. Both the HAFS and the MFS are established as "closed systems" (systems) where the revenues generated by each system can only be used for the following purposes:

- 1) expenses necessary for the operation and reasonable upkeep and repair of the system;
- 2) payment of principal and/or interest amounts when due;
- 3) amounts set aside limited to and used for financing the costs of renovating or replacing capital assets of the system beyond ordinary maintenance and operation of the system; and,
- 4) amounts set aside limited to and used for constructing new space or additions to existing facilities within the system.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS

2017-001. Finding: Inadequate Control over Reporting Financial Statement Accounts
(Continued)

However, if any funds existed following the use of revenues for the above purposes, restrictions differed for HAFS and MFS. For MFS, all the moneys and investments in these accounts are required to be used and held for use only in the manner and in the order as specified above, with no provision to remove any surplus from the MFS system. For HAFS, any excess funds remaining may be used by the Board (i) to redeem previously issued bonds when callable; or (ii) for any expenditures, including the payment of debt service, incurred in improving or restoring portions of the HAFS , or to provide for additional facilities for the HAFS ; or (iii) to pay the cost of unusual or extraordinary maintenance or repairs, renewals and replacements and renovating or replacement of the furniture and equipment not paid as part of the ordinary maintenance and operation of the HAFS . Notably, resources within both HAFS and MFS are unavailable for use by the University outside of each system.

During testing, we noted the University had controls to segregate both systems' assets and include their net position with the University's financial statements; however, the University had not designed its internal controls to ensure accurate reporting of restricted assets and restricted net position under generally accepted accounting principles. Specifically, the University reported all portions of the HAFS and MFS net position as restricted on its University financial statements, except that portion used for the expenses necessary for the operation and reasonable upkeep of the systems, which was classified as unrestricted. The University originally designed the control due to the implementation of Governmental Accounting Standards Board Statement No. 34 by drawing inferences from the implementation guidance published by the Governmental Accounting Standards Board that was not necessarily on point with the University's unique "closed system" situation and from discussions with other universities with closed systems.

Historically, auditors did not take exception to the design flaw until the current year. After this issue was noted during the current year, the Auditor General's Office and the Office of the State Comptroller consulted with staff of the Governmental Accounting Standards Board. After this consultation, the University (and all Illinois public universities with closed systems) changed its accounting presentation in its final financial statements to show all non-capital assets associated with both systems, totaling \$29.40 million, as restricted assets and reclassified the systems' portion of the University's net position to expendable restricted net position, totaling \$28.80 million.

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2017-001. Finding: Inadequate Control over Reporting Financial Statement Accounts
(Continued)

Also, the University did not have sufficient internal controls to ensure restricted and unrestricted cash and short and long-term investments were properly reflected within the University's financial statements. The University pooled its cash and investments in an external investment pool, and used an allocation methodology to determine the year-end balances of restricted and unrestricted cash and investments. While making financial statement adjustments for restrictions on net position and assets, University staff identified flaws in the pooled investments allocation methodology, which overstated restricted cash and understated restricted investments. Staff had not identified the misallocation in their draft financial statements previously provided for Fiscal Year 2017. As a result, the University reclassified \$45.08 million in cash from restricted to unrestricted accounts, and reclassified \$43.74 million of long-term investments and \$1.34 million of short-term investments from unrestricted to restricted accounts.

Governmental Accounting Standards Board Statement No. 34, Paragraph 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, requires net position should be reported as restricted when constraints imposed upon the use of the net position are externally imposed by creditors, such as through debt covenants. Further, Governmental Accounting Standards Board Statement No. 34, Paragraph 99, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, requires the reporting of restricted assets when constraints imposed upon the use of the net position are externally imposed by creditors change the nature or normal understanding of the availability of the asset, such as assets that cannot be used to extinguish liabilities outside of those allowed by the bond covenants.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University establish and maintain a system, or systems, of fiscal and administrative controls to provide assurance that revenues, expenses, resources, and funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial reports and to maintain accountability over the State's resources.

University officials stated they consistently reported system operating funds in the past and they had not considered the need to question their longstanding practice until the OAG consulted with the Governmental Accounting Standards Board on the matter. The misclassification of cash and investments between unrestricted and restricted was due to flaws in the pooled investments allocation methodology for fiscal year 2017 which were not identified during the original financial statement preparation and review process.

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2017-001. Finding: Inadequate Control over Reporting Financial Statement Accounts
(Continued)

Failure to report the non-capital assets and net position related to the operating funds of the systems as restricted resulted in a material misstatement of the University's financial statements and reduced the overall reliability of Statewide financial reporting. Insufficient internal controls to ensure accuracy of the pooled investments allocation misrepresented the liquidity of unrestricted and restricted funds and resulted in material misstatements in the University's financial statements. (Finding Code No. 2017-001)

Recommendation

We recommend the University periodically review its internal controls over financial reporting to provide assurance accounts are properly classified under generally accepted accounting principles.

University Response

Agree. The necessary reclassifications have been made in order to ensure the accuracy of the University's financial statements with respect to this matter. Additionally, it should be noted that despite the design flaw in the allocation methodology, there has been no instance of misuse with respect to the restricted operating funds of the closed systems that have since been reclassified as restricted on the University's financial statements.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS

2017-002. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards – Edwardsville and Carbondale Campuses

Federal Agency: U.S. Department of Education, U.S. Department of Health and Human Services, National Science Foundation, U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of the Interior, National Endowment for the Humanities, National Aeronautics and Space Administration, U.S. Department of Energy, U.S. Department of Justice, U.S. Environmental Protection Agency, U.S. Department of Transportation, National Endowment for the Humanities, U.S. Department of Labor

CFDA Number: Various R&D Cluster; Various Trio Cluster; WIOA Cluster; 93.600, 11.611, 17.282, 47.076, 84.002, 84.126, 84.367, 93.243, 93.667, 93.912, 93.917

Program Expenditures: \$16,354,931 R&D Cluster; \$2,284,036 Trio Cluster; \$884,224 WIOA Cluster; \$14,937,154 Head Start and various CFDA numbers

Program Name: R&D Cluster; Trio Cluster; WIOA Cluster; Head Start and various CFDA numbers

Award Numbers: See Table of Award Numbers

Questioned Costs: None

The University did not have adequate procedures in place to ensure award accounts were completely closed out on a timely basis and the expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) contained the 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 were in place on each campus to perform close-out procedures on all Federal awards and send required financial and performance reports to the grantor to close the award within the 90 day required timeframe. However, the associated accounts were not zeroed out and closed at that time, thus permitting future transactions (late charges, errors, and/or adjustments) to be posted to the award account.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-002. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards – Edwardsville and Carbondale Campuses(Continued)

During our review of the Carbondale and Edwardsville campuses' SEFAs for fiscal year 2017, we noted expenditures reported for awards that were past the award period of performance end date and the 90-day close-out timeframe. There were 73 Federal awards with expired period of performance end dates and past the 90-day close-out timeframe noted during our review. The award close-out expiration dates for each campus are summarized as follows:

Carbondale			
Year Ended	Number of awards with expired end date during fiscal year	Year ended June 30, 2017	
		Dollar amount of positive costs	Dollar amount of negative costs
06/30/2013	1	\$ -	\$ (20,032)
06/30/2014	1	3,087	-
06/30/2015	1	-	(9,206)
06/30/2016	18	35,535	(80,559)
06/30/2017	32	74,977	(95,632)
Carbondale Total	53	\$ 113,599	\$ (205,429)

Edwardsville			
Year Ended	Number of awards with expired end date during fiscal year	Year ended June 30, 2017	
		Dollar amount of positive costs	Dollar amount of negative costs
06/30/2015	1	\$ 2,027	\$ -
06/30/2016	2	176	(291)
06/30/2017	17	37,779	(3,282)
Edwardsville Total	20	\$ 39,982	\$ (3,573)

Of the 53 exceptions at the Carbondale campus, one was due to a refund received from a subrecipient after the award end date, and another related to an audit expense incurred outside the close out period. Of the 20 exceptions at the Edwardsville campus, three awards had service contracts where the expenses related to fulfilling contract requirements which occurred after the award end date and an extension had not been requested.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-002. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards – Edwardsville and Carbondale Campuses(Continued)

Additionally, during our review of the Edwardsville campus SEFA, we noted the subrecipient expenditure amounts for five out of 14 (36%) awards with subrecipient expenditures contained inaccurate subrecipient expenditure amounts. The following awards contained subrecipient expenditures that did not agree to the award expenditure detail for the fiscal year:

Award Name	CFDA Number	Over (Under)statement
Building the Illinois Bioeconomy	17.282	\$ (226,141)
Cosmoquest: Engaging Students & the Public	43.001	(94,338)
Head Start FY16/17 – Program Operations	93.600	26,489
FCOI: Lead Optimization of Somatostatin	93.866	(9,908)
Digital East St. Louis: An Urban Place-based Learning	47.076	(11,650)
Net Total		\$ (315,548)

In the five cases noted above, the subrecipient expenditure amount erroneously excluded a total of \$(362,723) accrual transactions, erroneously excluded a total of \$46,044 subrecipient expenditures incurred during the fiscal year, and erroneously included \$1,131 of expenditures not associated with a subrecipient award. The subrecipient expenditure errors on the Edwardsville campus net total was \$(315,548) and was subsequently corrected for SEFA reporting.

On each campus, expenditure coding was used to track subrecipient award expenditures to monitor the awards and report subrecipient amounts on the SEFA. However, the Edwardsville campus erroneously tracked and summarized some subrecipient expenditures during preparation of the SEFA.

According to Uniform Guidance (2 CFR 200.343(b)), 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 awards within the 90 calendar day timeframe.

According to Uniform Guidance (2 CFR 200.510(b)), the auditee must prepare a Schedule of Expenditures of Federal Awards that includes the total Federal awards expended and include the total amount provided to subrecipients from each Federal program. The University should implement SEFA review procedures to ensure proper identification and reporting of expenditure amounts provided to subrecipients.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-002. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards – Edwardsville and Carbondale Campuses(Continued)

Uniform Guidance (2 CFR 200.303(a)) 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 is reporting complete and accurate expenditure information.

In response to the prior year finding, officials stated the University was aware of the issues that the limitations of the general ledger system has caused on the accuracy of the SEFA. Officials stated they started discussing potential solutions to ensure the accuracy of the SEFA. During the current year, the University did start to implement potential solutions to close out awards on a timely basis; however, management stated the process is expected to take more time to fully implement.

According to University officials in regard to the 90-day close-out timeframe, charges that hit the grant accounts subsequent to the 90-day close-out period were incurred prior to the grant's end date, but were not posted timely to meet the 90-day close-out period.

According to University officials in regard to subrecipient expenditure amounts, the underlying cause for expenditures on the Edwardsville SEFA not matching the expenditures detail was due to human error. The process for tracking and summarizing subrecipient expenditures was a manual one, particularly with regard to prior year accruals. The manual nature of the process was subject to human error.

Without effective policies, procedures and processes for timely and accurate SEFA reporting, the University is at a greater risk for reporting errors in the required annual financial statements and to the federal government. (Finding Code No. 2017-002, 2016-002, 2015-002)

Recommendation

We recommend the University review internal policies and procedures for Federal award expenditures regarding SEFA close-out and continue to monitor the timeliness of award close-outs.

We recommend the University review internal policies and procedures for Federal award expenditures regarding SEFA reporting requirements and implement additional procedures to ensure subrecipient award expenditures are properly coded and reconciled to the subrecipient expenditure amounts reported on the SEFA.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-002. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards – Edwardsville and Carbondale Campuses(Continued)

University Response

Implementation in process. The University would like to emphasize the costs posted beyond the 90 day close out period were either a) allowable expenses charged to the project or b) unallowable expenses or overruns being transferred off the project. Only costs that were allowable and within the start and end dates of the project remained on the grant at final closeout.

The two campuses have joined efforts and corrective actions have been initiated to assist with the timely closeout of accounts. This process required a coordinated effort of several different units and significant restructuring of the internal processes on both campuses with respect to the close out of federal accounts.

Specifically, a system-wide change to the financial enterprise system (AIS) was implemented. This system change now allows for an automated procedure which blocks expenditures trying to post after the expiration of the 90 day close out period. This system modification will prevent postings to closed grants and facilitate the timely closeout of accounts.

Additionally, staff in our grant accounting offices now have the ability to accurately identify federal projects which will be expiring and communicate with departmental staff to determine what actions are needed to meet the 90 day close out deadline.

With respect to the sub awards payment weakness reported, SIUE is in the process of implementing additional procedures to ensure amounts reported as payment to sub recipients are accurate. Measures are being taken to revise the manual process to allow for the easier identification of sub award payments in the future during the SEFA preparation process.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-003. Finding: Return of Title IV Errors- Edwardsville Campus

Federal Agency: U.S. Department of Education
CFDA Number: 84.007/84.063/84.379/84.038/84.268/84.033/93.342/93.364
Program
Expenditures: \$256,126,968
Program Name: Student Financial Aid Cluster
Award Numbers: See Table of Award Numbers
Questioned Costs: \$209

The Southern Illinois University Edwardsville campus did not accurately complete return of title IV calculations for all students.

During our testing of the University's student return of title IV calculations, we noted 18 out of 60 (30%) student calculations tested contained errors. The Edwardsville campus used the wrong withdrawal date for one student for a return of title IV calculation and, for that same student, as well as an additional 17 other students, the Edwardsville campus did not use the correct number of total days in the denominator of the return of title IV calculations. The sample was a statistically valid sample. We noted:

- One out of 60 (2%) student calculations tested did not use the correct date to accurately calculate the return of title IV calculation. The student requested the withdrawal on October 20, 2016 but the Edwardsville campus used October 26, 2016 as the withdrawal date for the return of title IV calculation. The date used resulted in an error in the return of title IV calculation of \$209, which should have been returned to the Department of Education.
- 18 out of 60 (30%) student calculations tested did not use the correct number of days for the return of title VI calculation. The incorrect number of days used in the calculation resulted in an error in the return of title IV calculation for a total of \$94, which should have been earned by the students.

According to 34 CFR 668.22(c) (1)(ii), for a student that provides official notification of his or her intent to withdraw, for the purposes of calculation of the return of title IV funds, the date the student began the institution's withdrawal process is the withdrawal date for title IV purposes.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-003. Finding: Return of Title IV Errors- Edwardsville Campus (Continued)

According to 34 CFR 668.22(f)(2)(i), the total number of calendar days in a payment period or period of enrollment includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period. Good internal controls require an accurate academic calendar be used to ensure the return of title IV calculations are accurate.

Uniform Guidance (2 CFR 200.303(a)) 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 students return of title IV calculations are completed accurately.

In the prior year finding, we noted the Carbondale campus did not accurately complete return of title IV calculations for students. In response, University officials stated a more thorough review process would be implemented to reduce the risk of human error in processing refunds. Carbondale officials also responded practices were revised to calculate the last date of attendance. During our testing, we noted no return of title IV errors at the Carbondale campus. However, during our testing in the current year, errors were noted at the Edwardsville campus, therefore, causing the finding to be repeated.

According to University officials, the one incorrect withdrawal date was an isolated incident due to human error. Additionally, officials stated the Financial Aid Office used the academic calendar to compose the denominator for a return of title IV fund calculation. During a 2011 Federal program review by the U.S. Department of Education (ED), University officials were asked to use 109 days as the denominator for a return of title IV calculation. In follow-up conversations with ED staff, SIU officials were told to use 110 days, and consequently made that change. Financial Aid followed this verbal recommendation until fall 2017, when one of its employees realized that using the 110-day denominator was inaccurate based on the current academic calendar.

The return of title IV calculation determines the amount of federal financial assistance that the student is entitled to and is based on the number of days they completed in the period. Using the incorrect number of days in the term in the return of title IV calculations results in incorrect return calculations and additional funds that should be returned to the Department of Education or earned by the students. (Finding Code No. 2017-003, 2016-007)

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-003. Finding: Return of Title IV Errors- Edwardsville Campus (Continued)

Recommendation

We recommend the University establish a more thorough review to ensure errors are caught before refunds are processed. We also recommend the University update its academic calendar to ensure funds are properly and timely returned.

University Response

Implemented. Upon its discovery that the denominator for the return calculation was incorrect, the SIUE Financial Aid Office took the initiative to begin using the correct denominator (109 days) going forward. This change took place in September 2017. No further corrective action is required. Financial Aid Office staff will revisit the composition of the denominator anytime there is a change in the academic calendar.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-004. Finding: Exit Counseling Not Completed- Edwardsville Campus

Federal Agency: U.S. Department of Education
CFDA Number: 84.007/84.063/84.379/84.038/84.268/84.033/93.342/93.364
Program
Expenditures: \$256,126,968
Program Name: Student Financial Aid Cluster
Award Numbers: See Table of Award Numbers
Questioned Costs: None

The Southern Illinois University Edwardsville campus did not complete exit counseling for all necessary students within the required time period.

During our testing of students who received title IV aid at the University, we noted 5 out of 60 (8%) students who received Direct Loans, did not complete exit counseling timely after leaving the Edwardsville campus. The sample was a statistically valid sample.

The Edwardsville campus requires students to complete exit counseling when they leave the University after previously attending. During the year, five students tested attended the May 2017 semester, received direct loans and graduated on May 6, 2017 of the term, but had not received exit counseling until July 12, 2017, which is 67 days after the graduation date.

According to 34 CFR 685.304(b), a school must ensure that exit counseling is conducted with each Direct Subsidized Loan or Direct Unsubsidized Loan borrower and graduate or professional student Direct PLUS Loan borrower shortly before the student borrower ceases at least half-time study at the school.

According to 34 CFR 682.604(a)(1), if a student borrower withdraws from school without the school's prior knowledge or fails to complete an exit counseling session as required, the school must, within 30 days after learning that the student borrower has withdrawn from school or failed to complete the exit counseling as required, ensure that exit counseling is provided through interactive electronic means, by mailing written counseling materials to the student borrower at the student borrower's last known address, or by sending written counseling materials to an email address provided by the student borrower that is not an email address associated with the school sending the counseling materials.

Uniform Guidance (2 CFR 200.303(a)) 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 student exit counseling is completed appropriately.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-004. Finding: Exit Counseling Not Completed- Edwardsville Campus (Continued)

According to University officials, exit counseling was placed on the task calendar to complete, but was initially over-looked during one of the busiest times in the Financial Aid office.

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 will also be collected at the end of the exit counseling session. Failure to complete exit counseling may increase the likelihood of default on student loans. (Finding Code No. 2017-004)

Recommendation

We recommend the University implement more thorough review procedures during the busiest times in the Financial Aid office to verify that all appropriate students complete exit counseling in the required period of time.

University Response

Agree. SIUE Student Financial Aid, with the assistance of Production Control, will develop an automated process to run Exit Counseling at the end of each month. This will ensure the process is run automatically and delivers a report for Financial Aid to review in order to conduct the necessary exit interviews in a timely manner.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-005. Finding: Inadequate Procedures for Documenting Nonfederal Matching and Review Over Eligibility Determination- Edwardsville and Carbondale Campuses

Federal Agency: U.S. Department of Health and Human Services
CFDA Number: 93.600
Program
Expenditures: \$14,937,154
Program Name: Head Start
Award Numbers: See Table of Award Numbers
Questioned Costs: None

The University did not have proper procedures in place to ensure adequate review of the Head Start nonfederal matching contributions and participant eligibility determination documentation.

The Southern Illinois University Edwardsville campus did not have proper review procedures in place to ensure adequate documentation for Head Start nonfederal matching contributions. The Southern Illinois University Carbondale campus did not have procedures in place to ensure an independent review of participant eligibility determinations was performed for the Head Start program.

During our testing of the nonfederal matching contributions at the Edwardsville campus, we noted two out of four (50%) monthly volunteer in-kind contributions contained calculation errors. The spreadsheet calculation did not properly sum the total amount of in-kind volunteer contributions recorded from the volunteer timesheets. In both instances, total hours and fair market value of the volunteer in-kind contributions were understated for the month due to the spreadsheet calculation error. The understatement totaled \$36,391 for the spreadsheet calculation errors. We also noted the annual calculation for in-kind third-party service contributions did not have evidence of an independent preparer and reviewer. The sample was a statistically valid sample.

During our testing of the University's targeted earmarking requirements, we noted 5 out of 60 (8%) eligibility determination records lacked an independent reviewer's approval. In these five cases at the Carbondale campus, the same Head Start employee prepared and approved the eligibility determination record. The Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Specialist or the Family and Community Partnerships Coordinator were authorized to approve Head Start participants. Due to staffing constraints, the ERSEA Specialist both prepared and approved participant eligibility records. The eligibility determination records included the proper information, but did not include an independent preparer and reviewer approval. The sample was a statistically valid sample.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-005. Finding: Inadequate Procedures for Documenting Nonfederal Matching and Review Over Eligibility Determination- Edwardsville and Carbondale Campuses (Continued)

According to 45 CFR 75.306(j), for third-party in-kind contributions, the fair market value of goods and services must be documented.

Uniform Guidance (2 CFR 200.303(a)) 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 accurate supporting documentation is prepared and properly reviewed for nonfederal matching contributions. Effective internal controls should also include procedures to ensure proper review procedures are in place and followed for documenting and maintaining support for eligibility determinations.

According to University officials, in regard to the nonfederal matching contributions, a newly hired employee did not realize that as she was revising the spreadsheet's formatting, she was also changing the calculation formulas. Furthermore, at the time, the program had not implemented an independent review of the calculation due to lack of trained, available manpower and competing priorities.

According to University officials in regard to the participant eligibility determination documentation, preparation and approval by the same individual was due to unanticipated resignations and lack of trained backup staff.

Without effective review procedures for nonfederal matching contributions, the University is at greater risk for reporting nonfederal contribution amounts in error or not meeting federal matching requirements. Also, without effective internal controls for the independent approval of eligibility determinations, the University is at greater risk of incorrectly accepting or denying a participant into the Head Start program. (Finding Code No. 2017-005)

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-005. Finding: Inadequate Procedures for Documenting Nonfederal Matching and Review Over Eligibility Determination- Edwardsville and Carbondale Campuses (Continued)

Recommendation

We recommend the University implement sufficient review procedures to ensure all nonfederal matching contributions are reviewed by the appropriate level of University management and accurate documentation is maintained to support the nonfederal share amount. We further recommend the University implement the necessary controls, including timely training of backup staff, to ensure independent review and approvals are conducted and documented within eligibility determination records.

University Response

SIUC: Implementation in process. SIUC Head Start management is in the process of implementing a process to train all supervisory staff to certify eligibility determination records. All staff who participate in the eligibility determination, either through completion of selection criteria or certification, will receive additional protocol training for independent review prior to the enrollment period for the upcoming program year. These internal controls will be clearly articulated in the program's revision of its policies and procedures.

SIUE: Implemented. The SIUE Head Start Program Director has implemented a system of checks and balances to now include the program's monitoring of non-federal share efforts. The home-based program supervisor, or his/her designee, reviews all home visit logs, including the calculation of non-federal share efforts. As an additional check, the Program Accountant completes a second review to ensure the in-kind effort calculations are correct. Additionally, the Program has provided training to the appropriate staff regarding all SIUE Head Start/Early Head Start Program policies and procedures, including those related to the accuracy of in-kind data.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-006. Finding: Inadequate Procedures for Reporting Requirements- Edwardsville and Carbondale Campuses

Federal Agency: U.S. Department of Health and Human Services
CFDA Number: 93.600
Program
Expenditures: \$14,937,154
Program Name: Head Start
Award Numbers: See Table of Award Numbers
Questioned Costs: None

The University did not have adequate procedures in place to ensure the proper Head Start reporting requirements were submitted on an annual basis.

During our testing of reporting requirements and special provision requirements for Head Start programs at the University, we noted errors in two out of eight (25%) reports tested for reporting requirements and one out of eight (13%) special provision requirements tested. We noted the Edwardsville campus did not submit one annual report, the Carbondale campus did not submit all required forms for one annual report, and the Edwardsville campus did not disclose all required information for one annual special provision reporting requirement. The sample was a statistically valid sample. We noted:

- The Edwardsville campus did not submit the annual Standard Form SF-429 to report no change of status for Head Start real property.
- The Carbondale campus did not submit the annual SF-429-A General Reporting form with the annual SF-429 for each parcel of real property being reported for the Head Start program. It was noted the annual SF-429 was submitted with SF-429-C forms rather than SF-429-A forms.
- The Edwardsville campus did not disclose all required information in the annual Head Start public report. The 2015-2016 Edwardsville Head Start/Early Head Start Program Annual Report did not disclose \$149,725 of \$14,150,470 for the amount of public and private funds received and the amount from each source. We also noted the report did not disclose results of the most recent financial audit or reference the location of the results.

According to the Office of Head Start policy and regulations (ACF-IM-15-01), effective for budget periods beginning on or after December 26, 2014, all grantees, including those with no covered real property, were instructed to use and submit Standard Form (SF) 429. The SF-429 Cover Page form must be submitted annually by all grantees and accompany all reports and requests. The SF-429-A General Reporting form must be submitted on the same date the grantee's annual SF-425 Federal Financial Report for the budget period is due.

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Year Ended June 30, 2017**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-006. Finding: Inadequate Procedures for Reporting Requirements- Edwardsville and Carbondale Campuses (Continued)

According to 42 USC 9839(a)(2), each Head Start agency shall make available to the public a report published at least once in each fiscal year that discloses the following information from the most recently concluded fiscal year:

- The total amount of public and private funds received and the amount from each source.
- An explanation of budgetary expenditures and proposed budget for the fiscal year.
- The results of the most recent financial audit.

Uniform Guidance (2 CFR 200.303(a)) 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 all required reports are properly submitted with all required information.

According to SIUE officials, Head Start Program staff have historically provided a signed inventory list in the place of the SF-429, which has been filed with the SF-425. Officials stated the report was accepted and they have never been notified this was unacceptable.

According to SIUC officials, Head Start staff thought the SF-429 attachment A was not required because there were no changes to real property and did not realize it was a new requirement.

According to University officials, SIUE Program staff misinterpreted the annual public report requirements.

Without proper program reporting policies and procedures, the University is at greater risk of noncompliance with the funding agency requirements and of making reporting errors. (Finding Code No. 2017-006)

Recommendation

We recommend the University review and update current policies and procedures to ensure Head Start program reporting requirements are up to date and completed appropriately.

University Response

SIUC: Implementation in process. SIUC has revised its fiscal policies/procedures to reflect the requirements of ACF-IM-15-01 and provide updated instructions on the timely and accurate submission of the SF-429-A. This report will be submitted annually with the SF-429 in conjunction with the SF-425. The Assistant Director of Head Start will prepare the reports and submit to the OSPA Grants Accountant for submission into Grant solutions prior to the July 30 deadline. The Head Start Director will monitor that submission has been made.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-006. Finding: Inadequate Procedures for Reporting Requirements- Edwardsville and Carbondale Campuses (Continued)

University Response (Continued)

SIUE: Implemented. SIUE Policies and Procedures have been updated consistent with the agreed-upon change in reporting format.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-007. Finding: Inadequate Retention of Supporting Documentation-Carbondale Campus

Federal Agency: U.S. Department of Health and Human Services
CFDA Number: 93.600
Program
Expenditures: \$14,937,154
Program Name: Head Start
Award Numbers: See Table of Award Numbers
Questioned Costs: \$20

The Southern Illinois University Carbondale campus did not have proper procedures in place to ensure all expenditure support was maintained.

During our testing of the University's Head Start expenditures, we noted one out of 60 (2%) supporting documents was not provided for testing. Carbondale campus officials could not locate the supporting documentation for one \$20 expenditure selected for testing. The sample was a statistically valid sample.

According to 45 CFR 75.361, the University must retain supporting documents and all other records pertinent to a Federal award for a period of three years from the date of submission of the final expenditure report.

Uniform Guidance (2 CFR 200.303(a)) 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 proper supporting documentation is maintained for all program expenses.

According to University officials, accounting responsibilities were performed by multiple staff members and temporary workers for a majority of FY 17 due to staffing shortages. As a result, the paperwork for this particular payment was either misplaced or not retained. Officials noted this was an isolated incident.

Failure to maintain proper supporting documentation in accordance with policies and procedures may result in undetected improper use of Federal funds or inadequate records to support the use of Federal funds. (Finding Code No. 2017-007)

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SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-007. Finding: Inadequate Retention of Supporting Documentation-Carbondale Campus (Continued)

Recommendation

We recommend the University ensure adequate backup staff are trained for Federal award expenditures to ensure that proper supporting documentation is retained for the required time period.

University Response

Implemented. New processes have been developed by SIUC to ensure supporting documentation is retained for every expenditure charged to the Federal award. Backup staff have been trained to perform this function if future vacancies occur.

**STATE OF ILLINOIS
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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

**2017-008. Finding: Inadequate Review Procedures for Indirect Costs Calculations for-
TRIO Program Edwardsville Campus**

Federal Agency: U.S. Department of Education
CFDA Number: 84.047/84.042/84.217
Program
Expenditures: \$2,284,036
Program Name: TRIO Cluster
Award Numbers: P047A121298/ P047M130445
Questioned Costs: \$2,945

The Southern Illinois University Edwardsville campus did not have proper review procedures in place to determine if the calculated indirect costs on expenditures for the TRIO programs were appropriate.

During our testing of the indirect cost calculations at the Edwardsville campus, we noted the manual process of calculating indirect costs was not adequately reviewed and calculated. The TRIO programs at the Edwardsville campus allowed a rate of 8% for indirect cost recovery on the modified total direct cost base.

We noted nine out of 12 (75%) quarterly calculations tested for the TRIO programs were not properly calculated in accordance with the grant agreement or were not adequately reviewed. In four cases, the Edwardsville campus erroneously included participant support costs in the direct expenditure base used to calculate the programs' indirect cost amount. In nine cases, including the four noted above, the program department did not approve the transactions that should be excluded from the direct expenditure base to calculate the indirect cost amounts. The 12 indirect cost charges selected for testing totaled \$33,924 out of a total of 34 indirect cost charges at the Edwardsville campus for the TRIO programs. The sample was a statistically valid sample. We noted:

- In three cases, the erroneous inclusions resulted in an over application of the allowed amount of indirect costs totaling \$2,770 to TRIO award number P047A121298.
- In one case, the erroneous inclusion resulted in an over application of the allowed amount of indirect costs totaling \$175 to TRIO award number P047M130445.
- In nine cases, the calculation did not have an adequate review to identify calculation errors or did not have proper documentation of the review.

University management is responsible for reviewing grant agreements and verifying that indirect costs are properly applied as defined in 34 CFR 75.562(c). Indirect costs are limited to the recipient's actual indirect costs, as determined in its negotiated indirect cost rate agreement of 8% or a modified total direct cost base, whichever is less. The University should maintain proper review procedures over the calculations to verify the correct indirect cost amounts are being applied to the grants.

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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2017-008. Finding: Inadequate Review Procedures for Indirect Costs Calculations for-TRIO Program Edwardsville Campus (Continued)

Uniform Guidance (2 CFR 200.303(a)) 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.

In the prior year finding, we noted the Edwardsville campus lacked adequate review procedures to properly calculate indirect cost charges. In response, University officials stated campus staff implemented sufficient review procedures to ensure indirect costs are properly recorded. Officials stated the Edwardsville Office of Research and Projects began to identify TRIO expenditures that were exempt from indirect costs and the program manager began to approve the transactions as part of the quarterly indirect cost process.

According to University officials, there are two primary causes for these exceptions. Officials stated, due to human error, the wrong version of the indirect cost spreadsheet was used by the Office of Research and Projects (ORP) staff to calculate these particular costs. The exempt transactions were not identified on the spreadsheet that was utilized; therefore, they were ultimately erroneously included when the indirect cost calculation was made.

Additionally, the noted transactions were not reviewed and approved by program managers. ORP had sent the identified transactions to the program managers for approval. ORP staff did not obtain approval; and, therefore, moved forward with the calculations based on their own analysis and without corroboration from program staff.

Without effective review procedures of indirect costs charges, the University is at a greater risk of over or under charging indirect costs to federal programs. (Finding Code No. 2017-008, 2016-005, 2015-007, 2014-003, 2013-004)

Recommendation

We recommend the University implement procedures to more thoroughly review calculations to ensure the correct spreadsheet was used and enforce compliance with established internal controls, including program management review and approval.

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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

**2017-008. Finding: Inadequate Review Procedures for Indirect Costs Calculations for-
TRIO Program Edwardsville Campus** (Continued)

University Response

Implemented. Several TRIO transactions were not properly identified as Participant Support Costs, thus overstating the indirect recovery. The SIUE Office of Research and Projects (ORP) and The East Saint Louis Center (ESTL) have agreed upon and implemented a new review process to ensure future expenditures are correctly identified. The new procedure requires ORP to initially review the transactional data for the TRIO programs and then forward that analysis to both the Principal Investigator and ESTL accountant for further review. After their final review and approval, all necessary changes are communicated back to ORP and recorded on the Indirect Cost Reimbursement worksheet.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

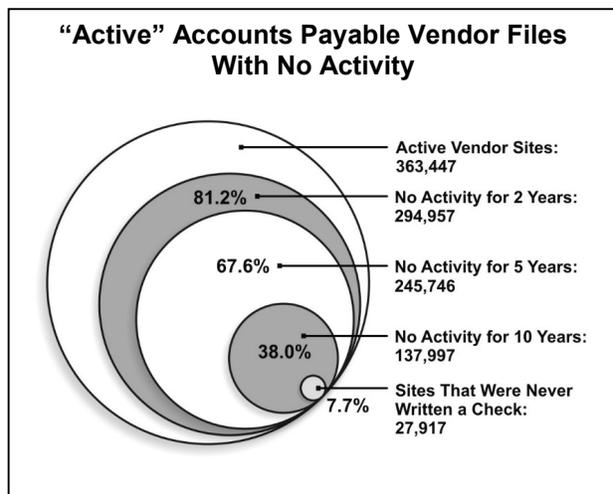
CURRENT FINDINGS - STATE COMPLIANCE

2017-009. Finding: Inadequate Procedures Over Maintenance of the Accounts Payable Master Vendor File

Southern Illinois University (University) had inadequate controls in place to monitor and maintain the accounts payable master vendor file.

During our review of the University's accounts payable master vendor file, we determined that at June 30, 2017 there were 363,447 vendor location sites that were designated as active accounts and approved to receive payments from the University. The master file included an excessive number of vendor files with no activity, and the University had no policy to revoke approval to issue payments to non-active vendors in order to prevent inappropriate payments. We noted:

- The majority of vendors authorized to receive payments, a total of 294,957 (81.2%) vendor sites, had no activity for the past 2 years; 245,746 (67.6%) of the vendor sites had no activity for the past 5 years; and 137,997 (38.0%) of the vendor sites had no activity for the past 10 years. (See exhibit at right.)
- The master file listed as active 27,917 (7.7%) vendor sites, which had never been written a check in the 18 years since the accounts payable system was implemented.
- The list of active accounts payable vendors included former employees and former students which no longer had a business relationship with the University. The master file included 32,419 vendor sites designated as employees, over three times the University Fall 2016 employee headcount of 9,067, and 185,218 vendor sites designated as students, which was more than six times the University Fall 2016 headcount of 30,129.
- The University did not have a policy in place to deactivate inactive vendors.
- One vendor was duplicated with two different names but the same tax identification number in the accounts payable system.



**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-009. Finding: Inadequate Procedures Over Maintenance of the Accounts Payable Master Vendor File (Continued)

Good internal controls recommend that the accounts payable master vendor file be maintained and reviewed periodically to ensure the completeness, accuracy, and validity of the vendor master file data. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires each State Agency to establish and maintain an effective system of internal control, which would include controls over the master vendor file. Periodic deactivation of non-active vendors within the master vendor file is a common internal control used to prevent fraudulent or erroneous payments from being created. Industry best practices recommend inactivating vendors with no activity every 15 months. Further steps could include archiving and purging vendors with no activity over a certain time period in order to preserve historical payment records while reducing the fraud risk associated with inactive vendor accounts.

University officials stated they considered the maintenance of the vendor files and the mitigating controls in place, and they believed that devoting further resources to this task was not warranted. Officials thought segregation of duties relative to the payment process, multiple levels of review and approval (including verification of services performed/goods received by the fiscal officer), and restricted access to financial systems would be sufficient controls to prevent any fraud. However, we noted that vendor accounts maintained in active status despite lack of activity over a reasonable period of time poses an increased risk that fraud could be perpetrated and not prevented or detected by staff in the normal course of business.

Failure to appropriately monitor the accounts payable master vendor file and deactivate vendors without activity increases the risk of unauthorized vendor payments. (Finding Code 2017-009)

Recommendation

We recommend the University review and implement stronger internal controls in order to monitor and maintain the accounts payable master vendor file, including adopting a policy to deactivate vendors with no activity over a reasonable period of time.

University Response

Agree. The University will research and adopt a policy to deactivate vendors once it determines what constitutes a reasonable period of time with no activity.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-010. Finding: Failure to Require Faculty Timesheets

Southern Illinois University (University) did 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."

In response to the prior finding, the University accepted our recommendation to work with faculty unions to amend its policies to require all employees to submit timesheets in compliance with the Act. Management responded that this issue is subject to bargaining with the various faculty unions and as a result of the State budget impasses, management was limited in the items it could include in bargaining negotiations. Officials also responded to the prior finding that the University will continue to consider and explore a resolution as opportunity allows. We noted the University's last faculty union negotiations occurred in June 2017, but the timesheet matter was not discussed. Management stated that the timesheet topic was included as a general issue statement but as faculty negotiations progressed, the matter never rose to the level of a negotiated matter.

University officials indicated they have not established a formal policy 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. 2017-010, 2016-010, 2015-009, 2014-007, 2013-016, 12-10, 11-5, 10-4, 09-3, 08-5, 07-10, 06-4, 05-1)

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-010. Finding: Failure to Require Faculty Timesheets (Continued)

Recommendation

We recommend the University work with faculty unions to amend its policies to require all employees to submit timesheets documenting time spent daily on official State business to the nearest quarter hour in compliance with the Act.

University Response

Agree. This matter is subject to bargaining with the various faculty unions across campuses. Because of many competing priorities, not the least of which is continued budget constraints, management is limited in the items it can reasonably include in bargaining negotiations. The University will continue to consider and explore a resolution as opportunity allows.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)

Southern Illinois University (University) 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 had not met since 2012. As a result, the Advisory Board had not performed its duties of providing review and guidance to the University Board of Trustees to assist in operating and managing the Pilot Plant as required by the State statute. However, Southern Illinois University Edwardsville (SIUE) had continued to manage the Research Pilot Plant under the guidance of a stakeholders group.

The Southern Illinois University Management Act (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 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, and six members appointed by the Governor. Seven of the 13 members shall constitute a quorum. The Advisory Board shall meet at least annually and 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, and
- 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.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board) (Continued)

University officials stated the Advisory Board had not met since March 2012 due to a lack of a quorum. All six of the Governor appointed positions to the Advisory Board have expired terms despite efforts by SIUE to encourage the Governor's Office of Executive Appointments to fill these vacancies. SIUE officials stated that they reached out to the other individuals who are mandated members of the Advisory Board in order to set up a meeting, but they had been unsuccessful in receiving any response or commitment to a meeting in either Fiscal Year 2016 or 2017.

In response to the prior finding, University officials stated that they would encourage the Office of the Governor to make the necessary appointments to the Board, and take all available opportunities to highlight to members of the administration, the fact that the Advisory Board continues to have unfilled positions. They also stated, a list of nominees was developed and shared with the Office of the Governor, requesting the appointments be made. Further, the University stated that if those measures failed, NCERC staff would reach out to the statutory members of the Board in an attempt to obtain a quorum for an annual meeting despite the vacancies.

The University did develop and share a list of nominees with the Office of the Governor on May 16, 2017, requesting appointments be made. Officials stated early indications led the University to believe appointments were forthcoming. However, there was no further progress in terms of appointment. Additionally, during Fiscal Year 2017 the Pilot Plant staff invited the statutory members of the Board to the annual Stakeholder's meeting in an attempt to obtain a quorum, despite the vacancies. The meeting was held on September 28, 2017, and a quorum was not achieved.

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. 2017-011, 2016-011, 2015-011)

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board) (Continued)

Recommendation

We recommend University officials continue to work with the seven existing Advisory Board members to schedule an annual meeting that all seven members can attend, thereby achieving a quorum, so the board can perform its duties under the Act.

We further recommend the University continue to work with the Governor's Office of Executive Appointments to fill the vacancies on the Advisory Board.

University Response

Agree. SIU will continue to work with the existing Advisory Board members in an attempt to achieve a quorum at its next annual meeting. Additionally, we will continue to work with the Governor's Office to fill the current vacancies. NCERC at SIUE will utilize our working Stakeholders group to assist in every way possible to influence the office of the Governor to make the much needed appointments to the Advisory Board.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-012. Finding: Noncompliance with Liquor Control Act

Southern Illinois University (University) did not comply with the statutory provisions regarding the Liquor Control Act.

Southern Illinois University (University) was not in compliance with the Grape and Wine Resources Council portion of the Liquor Control Act as the Council had not been active for the past several years. The University had not received funding for this statute from the State and, also, the University had not received legislative relief from this mandate from the General Assembly.

The Liquor Control Act (the Act) (235 ILCS 5/12-1 thru 5/12-2) requires that the University house the Grape and Wine Resources Council and appoint experts and specific University officials to the Council. The Council is required to provide support and growth services to the grape wine industry in Illinois, including advocacy, promotion, consultation, training, research, and marketing.

The University had not received funding from the legislature for the Illinois Grape and Wine Council since FY04. In September 2015, the University provided a request to the Governor's Office of Management and Budget recommending the repeal of this statutory mandate. The University had not received any feedback regarding this request. In May 2016, SB3430 was introduced seeking \$500,000 from the General Assembly to fund this mandated initiative for Fiscal Year 2016; however, no funding was secured in the Fiscal Year 2016 stop gap budget passed on June 30, 2016. The University continued to work with the Budgeting for Results Commission during Fiscal Year 2017 to receive funding for this Act. In February 2017, the University stopped seeking funding and SB1936 was introduced seeking to repeal the Grape and Wine Council.

Failure to comply with the Grape and Wine Council provisions of the Liquor Control Act results in the grape wine industry not receiving the support and growth services contemplated by the General Assembly as described in the Act. (Finding Code No. 2017-012)

Recommendation

We recommend the University either continue to request funding to comply with the Act or continue to seek statutory relief from the mandated requirements.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-012. Finding: Noncompliance with Liquor Control Act (Continued)

University Response

Agree. SIU worked with the Budgeting for Results Commission to request the elimination of the statutory language relating to the Grape and Wine Resources Council. SB1936 was introduced in February 2017 and is still working its way through the legislative process. At the start of this legislative session, the University requested that this bill be moved from the Assignments Committee to a full committee for a hearing and further action. It is our belief that this bill will be acted upon in the spring legislative session.

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-013. Finding: Weaknesses in Computer Inventory Control

Southern Illinois University (University) was unable to locate 220 computer equipment items from the Carbondale campus during their annual inventory.

Although inventory controls have been enhanced to better locate and adequately dispose of older computer items, these items were noted as missing by University staff during its Fiscal Year 2017 inventory, surplus initiative that began at the end of Fiscal Year 2016, and/or cleanup efforts from Fiscal Year 2015.

The original cost of these items totaled \$306,005. Of these, 4 were reported as stolen and were investigated by the University police department. The computers noted as missing represent 0.17% of the University's total computer related equipment at June 30, 2017 and the age of these computer related items range from 1 to 28 years, with an average age of 10.2 years. Although the University has established procedures for requiring encryption on computers that could have confidential information on them, the University could not determine if the missing computer equipment items were encrypted. Since the University was not able to identify whether the missing items contained confidential information or were encrypted, the auditors could not determine if the items had confidential information exposed.

In response to the prior finding, management responded that they would continue its efforts to improve inventory practices in order to further reduce instances of theft or loss of computers. They stated that they would continue efforts to evaluate and secure new and existing networked computers, as necessary, in order to protect confidential information. Management also stated that they would explore ways to better document their assessment practices, in order to track those containing confidential information and demonstrate that they are protected.

Management stated, that in the Spring of 2016, in order to further identify items that were no longer being maintained within the departments and remove them from the University's inventory records, the Carbondale campus identified all computers and related equipment that were 10 or more years old, and required all departments to surplus the items. Any items that were not located during this new surplus initiative were included in the listing of missing computers and related items. During Fiscal Year 2017, management began providing an annual pre-inventory training to campus staff members in order to go over the inventory process. Although staff initiated corrective actions during Fiscal Year 2017, those actions were not fully implemented or sufficient to address all weaknesses identified.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2017-013. Finding: Weaknesses in Computer Inventory Control (Continued)

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.

Failure to have adequate controls over computer inventory has resulted in lost and stolen computer inventory and the potential for unintended exposure of confidential information. (Finding Code No. 2017-013, 2016-012, 2015-008, 2014-006, 2013-015, 12-11)

Recommendation

We recommend the University:

- Continue to 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.
- Perform and document an evaluation of data maintained on computers and ensure those containing confidential information are adequately tracked and protected with methods such as encryption.

University Response

Implementation in process. SIUC Property Control has purchased barcode scanners and is working to develop a continuous campus-wide physical inventory process. The process is in its infancy, but the preliminary tests have allowed us to locate several computers that had previously been reported as lost. While taking inventory, Property Control staff will be able to identify problem areas and educate departments on best practices. Additionally, SIUC Information Technology continues to review computers on the network in order to routinely identify and assess the existence of confidential information. This practice has been in place for the last year and a half and undergoes continual refinement. For those computers identified with confidential information, owners/department liaisons are required to take corrective action including removal/redaction of sensitive information as well as encryption. Also, Property Control continues to require the Missing Computer Internal Investigation form for all computers reported missing (lost or stolen). As an additional means of tracking and remediation, the form requires the department to indicate the presence of sensitive data.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
PRIOR FINDINGS NOT REPEATED
Year Ended June 30, 2017**

A. Finding: Inadequate Review Over Patient Applications and Fees - School of Medicine - Center for Family Medicine

The Southern Illinois University School of Medicine – Center for Family Medicine (Center) did not use the proper fees to determine patient financial assistance and improperly wrote off patient charges within the Federal Qualified Health Center cluster program. (Finding Code No. 2016-001, 2015-001, 2014-004, 2013-009)

Status: Not Repeated

During the current year engagement, for the auditors' sample tested, the University correctly determined proper fees for patient financial assistance and wrote off patient charges within the Center program.

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

The University had error records returned on the enrollment reporting rosters sent to the National Student Loan Data System (NSLDS) that were not corrected and resubmitted within the required 10 days. (Finding Code No. 2016-003, 2015-003, 2014-001)

Status: Not Repeated

During the current year engagement, the auditors' sample testing indicated the tested students' statuses were accurately and timely reported to NSLDS and corrections were timely resubmitted.

C. Finding: Inadequate Procedures for Documenting and Reporting Participant Eligibility - Carbondale and Edwardsville Campuses

The University did not have proper review procedures in place to document and report participant eligibility in the TRIO Upward Bound, Student Support Services, and McNair programs. (Finding Code No. 2016-004, 2015-005)

Status: Not Repeated

During the current year engagement, in the auditors' sample testing, the University ensured participant eligibility information was fully and accurately documented and entered into the reporting system.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
PRIOR FINDINGS NOT REPEATED
Year Ended June 30, 2017**

D. Finding: Inadequate Subrecipient Monitoring- Edwardsville Campus

The Edwardsville campus did not have proper procedures in place to ensure that all subrecipient monitoring activities were completed adequately. (Finding Code No. 2016-006)

Status: Not Repeated

During the current year engagement, for the auditors' sample tested, the University ensured subrecipient monitoring was completed in a timely manner.

E. Finding: Inadequate Review Calculation of Cost Share- Carbondale Campus

The Carbondale campus did not have adequate internal controls to ensure cost share information was calculated correctly and contained the proper documentation. (Finding Code No. 2016-008)

Status: Not Repeated

During the current year engagement, the auditors' sample testing indicated cost share information tested was calculated properly and supporting documentation was reviewed in a timely manner.

F. Finding: Pell Overaward- Edwardsville Campus

The Edwardsville campus did not award the correct amount for the Pell grant to one student. (Finding Code No. 2016-009)

Status: Not Repeated

During the current year engagement, the auditors' sample testing identified no instances where the incorrect Pell amounts were awarded to student accounts.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SUMMARY
Year Ended June 30, 2017**

	Federal Expenditures		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
U.S. Department of Education	\$ 146,188,149	\$ 113,688,551	\$ 259,876,700
U.S. Department of Health and Human Services	18,040,072	14,121,239	32,161,311
National Science Foundation	2,384,938	1,436,721	3,821,659
U.S. Department of Agriculture	1,500,244	648,924	2,149,168
U.S. Department of Labor	1,009,910	2,292,065	3,301,975
U.S. Department of Defense	1,668,377	91,610	1,759,987
U.S. Department of Transportation	152,512	270,501	423,013
U.S. Department of Energy	504,260	-	504,260
U.S. Department of Commerce	940,628	-	940,628
U.S. Department of the Interior	1,073,148	385,488	1,458,636
U.S. Department of Homeland Security	165,699	-	165,699
Library of Congress	61,178	110,696	171,874
Delta Regional Authority	16,325	-	16,325
U.S. Small Business Administration	137,836	47,413	185,249
U.S. Department of Veteran's Affairs	1,864	-	1,864
National Foundation on the Arts and the Humanities	78,994	92	79,086
National Aeronautics and Space Administration	73,729	1,101,817	1,175,546
U.S. Department of Justice	220,879	51,999	272,878
U.S. Environmental Protection Agency	67,898	280,838	348,736
U.S. Department of State	242,663	-	242,663
Corporation for National and Community Service	-	18,060	18,060
U.S. Department of Housing and Urban Development	26,741	-	26,741
TOTAL FEDERAL GRANTS AND CONTRACTS	<u><u>\$ 174,556,044</u></u>	<u><u>\$ 134,546,014</u></u>	<u><u>\$ 309,102,058</u></u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
TABLE OF AWARD NUMBERS REFERENCED IN FEDERAL COMPLIANCE FINDINGS
Year Ended June 30, 2017**

Name of Federal Program Cluster

93.600 Head Start

Award Number

05CH5141/44	05CH10061-02-00	05CH8445-03-00	05CH8445-04-00
05CH10061-01-01	05CH10061-02-02	05CH8445-03-00	05CH8445-04-00
05CH10061-01-01	05CH110061	05CH8445-03-00	05CH8445-04-00
05CH10061-02-00	05CH8445-03-00	05CH8445-04-00	

Student Financial Aid Cluster

Award Number

FEDERAL SEOG GRANT 2016-2017
USOE FEDERAL WORK-STUDY PROGRAM
PERKINS LOAN PROGRAM
FEDERAL PELL GRANT 2015-2016
FEDERAL PELL GRANT 2016-2017
FEDERAL DIRECT STUDENT LOAN PROGRAM
FEDERAL TEACH GRANT 2009-10
HEALTH PROFESSIONALS LOAN PROGRAM
DISADVANTAGED STUDENT LOAN PROGRAM
PERKINS LOAN PROGRAM
FEDERAL DIRECT STUDENT LOAN PROGRAM
FEDERAL WORK STUDY AMERICA COUNTS
FWS JOB LOCATOR PROGRAM FY2017
FEDERAL WORK STUDY PROGRAM
INSTRUCTION COOPERATIVE WORK STUDY PROGRAM USOE
RESEARCH COOPERATIVE WORK STUDY PROGRAM USOE
PUBLIC SERVICE COOPERATIVE WORK STUDY PROGRAM USOE
STUDENT SERVICES COOPERATIVE WORK STUDY PROGRAM USOE
ACADEMIC SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE
INSTITUTIONAL SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE
AUXILIARY ENTERPRISES COOPERATIVE WORK STUDY PROGRAM USOE
O&M OF PHYSICAL PLANT COOPERATIVE WORK STUDY PROGRAM-USOE
FEDERAL WORK STUDY - AMERICA READS TUTOR
PELL GRANT PROGRAM
SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT
TEACH GRANT
HEALTH PROFESSIONALS LOAN PROGRAM
NURSING STUDENT LOAN PROGRAM

TRIO Cluster

Award Number

P217A120298	P047A121293	PO47A121298	P047M130445-14
PO42A101498	P047A121293	P047A121298	PO47M130445
P042A151636	P047A121293	P047A121298	P047M130445
P047A120420	PO47A121293	P047A121298	P047M130445 - 16

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
TABLE OF AWARD NUMBERS REFERENCED IN FEDERAL COMPLIANCE FINDINGS
Year Ended June 30, 2017**

**Name of Federal Program Cluster
WIOA Cluster**

Award Number

13-654010	IL WORKNET WIOA CAREER SERVICES (TASK 1)
	IL WORKNET WIOA CAREER SERVICES (TASK 1)
13-633010	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 1)
	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 1)
	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 2)
	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3)
	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3)
	RAPID RESPONSE (TASK 2)
	STRATEGIC WORKFORCE DEVELOPMENT INITIATIVE (TASK 3)
	STRATEGIC WORKFORCE DEVELOPMENT INITIATIVE (TASK 3)

Research and Development (R&D) Cluster

Award Number

5P20CA192987-02	N67285C-N	1724764	16-PA-11090800-034
1r21eb020323-01	W9128F-17-P-0064	F14AP00458	17-CS-11091204-009
W9128F-14-P-0015	E-2567	5R21AG051869-02	17CS11091204-012
W9128F-14-P-0015	5R01DA028017-05	F16PX01984	15-PA-11090500-038
W9128F-15-P-0067	2016-70020-25802	1R03HD078622-01/02	15-CS-11091204-023
W9128F-16-P-0122	2012-67005-19585	N003439228	086819-16417
ASIAN CARP LAKE SURVEY FOR SPARTA TRAINING AREA			
SC-15-31	1535658	1519048	DE-FE0008864
CAFWS106K	EAR-1345105	G16AC00449	SC-16-5
CAFWS-106D	CBET-1438440	4R01GM095758-04	58-6054-5-011
CAFWS-123A	FA9550-15-C-0003	N00014-16-1-3192	5R03AG046605-02
14-CS-11090800-014	7F-30064	1521546	079901-15780- (2016-04042-02-00)
G13AC00294	F16AC00910	SC-17-20	IIS-1218712
W912HQ-09-C-0028/- SI-1692	240796A	1R21NS091724-01	63203001D
R17423	ECCS1610474	1R15AT006593-01A1	63204001D
2905378N WU-09-100	SC-16-25	103890	SC-14-31
BEST-CLI	UA-15-056	R15GM119100	SC-16-7
2015-05405-01	ERC, INC.-PO#RP020298	CCF-1218839	F16AC01016
SC1342	15-CS-11090800-028	5R01DC002396-21	PO#254-2017-M-93153
15-PA-11090800-035	14-CS-11091202-012	W911NF-16-2-0148	5R00ES020878-05
phy-1352326	16-CS-11091204-014	UAAES91147-02	1623353
CHE-1352431	16-CS-11091204-015	ECCS-1102192	A12-0366-S001
1K22AI110413-01A1	RZ5167214	G16PX00127	W81XWH-15-1-0475
R21AI133062-01	5K01AG046432-04	17-599	TASK ORDER NO.- T352A87

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
TABLE OF AWARD NUMBERS REFERENCED IN FEDERAL COMPLIANCE FINDINGS
Year Ended June 30, 2017

Name of Federal Program Cluster
Research and Development (R&D) Cluster (Continued)

Award Number			
G16AC00445	450333-19090	NSF-524940-01	S15110
W81XWH-16-1-0176	2014-02342-03	1U1QHP28715-01-00	6F-30302
BCS-1009925	1R21AI115238-01	1545870	4R01AG019899-15
5R01DC000151-34	CHE1416432	100621-4	G15AC00306
DMR-1006428	F17AP00159	EAR-1621858	S12AC20001
IIP-1361847	W81XWH-14-0180	SC-15-39B	W81XWH-15-1-0272
BCS-1339655	1R03CA181907-02	SC-17-3	DEB-1122634
DEB-1122634	1R15GM116062-01	CAFWS-116A	1512093
DE-FG02-06ER46291	6836597	16-JV-11242309-063	DMS1419028
2015-32100-06043	W9132T-15-2-0013	W9132T-17-2-0009	RC14FWS93K- CAFWS93
2016-32100-06043	14-CS-11090880-008	SWIFT 97344	145246.22
1R15HD078885-01	CAFWS-106J	SC-16-9	5R01DC014549-03
1R15CA179214-01	CAFWS-86	H99015HP	
5R01DC014441-02	T114R1	NA16OAR4310066	
W9128F-13-P-0058	W9132T-12-2-0020	1R01CA199649-01A1	
PARTNERSHIPS AND STRATEGIES TO REDUCE VIOLENT CRIME FY16 - CITY OF SPRINGFIELD/ICJIA			
W000314797	A16-0307-S002	DMR-1461255	FW16101
17-CS-11091200-010	83614301	CCF-1218839	SPECIAL WILDLIFE- STUDIES
1R01DA036032-01	416-41-15B	P15AC00307	BCS-1547377
P15AC00805	F14AC00408	2R15GM055945-06	DRL-1139400
83611801-0	R15GM088798-02	4R00ES022638-02	CHE-1213680
1R15HD073868-01	1R15CA173657-01A1	2015-CK-BX-0011	NNX16AC68A
1R21EB018014-01A1	DMR-1461255	60056675-SIU	DRL-1433660
N00164-14-1-1003	IIP-1432026	DE-FG02-06ER46291	H003662401
1463964	IOS-1147439	1R15AR068622-01	BCS-1149639
S15105	28-S162843	1R15AI109566-01A1	1608515
UAF-15-0027	1R01AT005295-01A2	UWSC7550 (759508)	1G11HD080220-01,02,03
5268-SIUC-DOE-6161	PO# 254-2015-M-87883	DEB-1021203	SIU21127-2335
1R15GM106364-01	10-CS-11090800-015	EPAMX00D19114	1556778
3R01AG019899-15S1	10-CS-11090800-014	DEB-1036516	HST-EO-13701.002-A
T-103-R-1	5R01CA166907-05	73204001E	2016-72
NSF-PLR-1263051	P15AC01743	73203002E	2017-CQ02
N-00014-16-1-2306	UA14-042	EAR-1249477	1625499
W81XWH-14-1-0350	60(GG009393)	1565068	G15AC00189
W81XWH-13-1-0461	1R35GM119818-01	1565068	
1R21NS090282-01A1, 5R21NS090282-02			
FCOI: EDUCATIONAL TESTING SERVICE (ETS) PROJECT/NS			
FCOI: EPPI PROMISING PRACTICES			
1659633	1R01AG047858-01A1	283577	1608484
1566442	CHE-1465003	00052446-1	1618283
FCOI: THE ALGEBRA PROJECT NSF/INCLUDES			

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
TABLE OF AWARD NUMBERS REFERENCED IN FEDERAL COMPLIANCE FINDINGS
Year Ended June 30, 2017**

**Name of Federal Program Cluster
Research and Development (R&D) Cluster (Continued)**

Award Number			
NNX16AJ21G	A14-0278-S001-A01	1R15DK094142-01A1	4631HE
1456767DMS			
INTEGRATING THE COMMON CORE INTO SECONDARY COURSES			
A17-0061-S003	CMMI-1228139	DMS-1311733	AML-GSWA-0013D
AML-GSWA-1600E	UT18121	Due-1317651	AML-GSWA-1600D
TSCN-SIUE-2012-7-NSF DRL-1223830			
FA9550-14-0247	25-0512-0028-003		

11.611 Manufacturing Extension Partnership

Award Number			
IMEC FY16			
ILLINOIS MANUFACTURING EXCELLENCE CENTER FY17			

17.282 Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants

Award Number			
TC-26491-14-60-A-17			

47.076 Education and Human Resources

Award Number			
DUE-1136414	53953-1	1644166	53953
DUE-1136414	53953 MOD 2	1565068	DUE-1439827
DGE-0903510	1644166	1564969	1340042
DGE-0903510			

84.002 Department of Education Office of Career, Technical, and Adult Education

Award Number			
F-SIUE-AEL17004	F-SIUE-AEL17005	AEL 16005	AEL16001

84.126 Rehabilitation Services Vocational Rehabilitation Grants to States

Award Number			
46CTD03086	46CUD03081	46CQ011649	46CTD00221
46CUD03086	46CVF03081	46CR011649	46CUD00221
46CTD03081	46CVF03086	46CSD00221	46CVF00221

84.367 Supporting Effective Instruction State Grants

Award Number			
17NCLBSIUC	15NCLB2	16NCLB6	FY2015 NCLB
16NCLB2	17NCLBSIUE1		

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
TABLE OF AWARD NUMBERS REFERENCED IN FEDERAL COMPLIANCE FINDINGS
Year Ended June 30, 2017**

Name of Federal Program Cluster

93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance

Award Number

49/1068M40	1 G02HP27963-01-00	1U79SM062499-01	1H79TI025431-01
1U79SM062532-01			

93.667 Social Services Block Grant

Award Number

FCSUJ00235	0597348020	FCSUJ00216	FCSVJ03371
FCSVJ03374			

93.912 Rural Health Care Services Outreach, Rural Health Network Development, and Small Health Care Provider Quality Improvement Program

Award Number

1D60RH25763-01-00	1D60RH25763-04-00
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93.917 HIV Care Formula Grants

Award Number

75780030E	55780067C	65780044D
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STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION					
Student Financial Assistance:					
FEDERAL SEOG GRANT 2016-2017	(1)	84.007		\$ -	\$ 687,928
USOE FEDERAL WORK-STUDY PROGRAM	(1)	84.033		-	1,921,741
PERKINS LOAN PROGRAM	(1)	84.038		-	19,223,024
FEDERAL PELL GRANT 2015-2016	(1)	84.063		-	54,645
FEDERAL PELL GRANT 2016-2017	(1)	84.063		-	20,786,349
FEDERAL DIRECT STUDENT LOAN PROGRAM	(1)	84.268		-	100,827,434
FEDERAL TEACH GRANT 2009-10	(1)	84.379		-	2,796
				<u>-</u>	<u>143,503,917</u>
Direct Grants and Contracts:					
STUDENT SUPPORT SERVICES	(2)	84.042		-	1,980
STUDENT SUPPORT SERVICES	(2)	84.042		-	275,702
UPWARD BOUND	(2)	84.047		-	388,014
REHABILITATION LONG TERM RSA TRAINING GRANT		84.129		-	155,835
SIUC MCNAIR PROGRAM FY13	(2)	84.217		-	235,709
				<u>-</u>	<u>1,057,240</u>
Flow-Thru Grants and Contracts:					
<i>Regional Office of Education #30:</i>					
I-STEM NETWORK LOCAL AREA PARTNERSHIPS		84.Unknown	SPA17-04	-	23,850
<i>Illinois Board of Higher Education:</i>					
RAMPDUP & ONWARD		84.367	15NCLB2	61,229	87,196
RAMPD UP: COMMUNITY OF PRACTICES		84.367	16NCLB2	162,044	295,360
NCLB K-12 TEACHER ENHANCEMENT PROJECT		84.367	17NCLBSIUC	-	32,114
				<u>223,273</u>	<u>414,670</u>
<i>Illinois Department of Human Services:</i>					
EDC MENU BASED AGREEMENT FY15		84.126	46CTD03086	-	6,239
EDC MENU BASED AGREEMENT FY16		84.126	46CUD03086	-	5,745
EDC POS CONTRACT AGREEMENT FY17		84.126	46CVF03086	-	549
EDC THIRD PARTY AGREEMENT FY12		84.126	46CQ011649	-	(20,032)
EDC THIRD PARTY AGREEMENT FY13		84.126	46CR011649	-	3,087
EDC THIRD PARTY AGREEMENT FY14		84.126	46CSD00221	-	(9,206)
EDC THIRD PARTY AGREEMENT FY15		84.126	46CTD00221	-	(10,147)
EDC THIRD PARTY AGREEMENT FY16		84.126	46CUD00221	-	75,133
EDC THIRD PARTY AGREEMENT FY17		84.126	46CVF00221	-	924,339
EDC MILESTONE AGREEMENT FY15		84.126	46CTD03081	-	5,480
EDC MILESTONE AGREEMENT FY16		84.126	46CUD03081	-	3,492
EDC MILESTONE AGREEMENT FY17		84.126	46CVF03081	-	6,629
				<u>-</u>	<u>991,308</u>
<i>Illinois State Board of Education:</i>					
CAREER AND TECHNICAL EDUCATION CURRICULUM REVITALIZATION		84.048	16-472000-30-039-5400-51	-	59,625
ILLINOIS SCIENCE ASSESSMENT PARTNERSHIP		84.369	MY17643	-	136,097
ILLINOIS OPEN EDUCATIONAL RESOURCES		84.372	IGA	-	1,442
				<u>-</u>	<u>197,164</u>
				<u>223,273</u>	<u>1,626,992</u>
Total U.S. Department of Education				<u>\$ 223,273</u>	<u>\$ 146,188,149</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Grants and Contracts:					
SUPER-HIGH RESOLUTION OPTICAL NANOSCOPY BASED ON MICROLENSSES	(3)	93.859		\$ -	\$ 47,751
PREDICTORS OF LIGHT SMOKER TRAJECTORIES	(3)	93.279		42,067	482,047
SOUTHERN ILLINOIS BRIDGES TO THE BACCALAUREATE PROGRAM		93.859		21,502	238,899
HEAD START BASIC FY15	(5)	93.600		-	(226)
PURE PARAHYDROGEN-ENHANCED METABOLIC MRI CONTRACT AGENTS	(3)	93.286		59,628	154,579
UNRAVELING THE ROLE OF PROTEIN PHOSPHORYLATION	(3)	93.855		-	149,486
TRAUMA BASED BEHAVIORAL HEALTH FELLOWSHIP: GRADUATE SOCIAL WORK TRAINING		93.243		-	426,990
HEAD START BASIC FY16 - DHHS	(5)	93.600		-	119,949
HEAD START T&TA FY16	(5)	93.600		-	3,674
MOLECULAR DETERMINANTS OF CAPRIN-1-PARTNER PROTEIN INTERACTION	(3)	93.859		-	137,550
TIME DEPENDENT FIELD MEASUREMENTS OF IMMEDIATE ROOF DEFORMATIONS	(3)	93.254-2015-M-87883		-	17,629
ELUCIDATION OF THE ROLE OF BACTERIAL SIGNAL MODIFICATION	(3)	93.859		-	138,048
HEAD START BASIC FY17	(5)	93.600		-	3,164,824
HEAD START T/TA FY17	(5)	93.600		-	40,962
IT TAKES A VILLAGE		93.243		-	47,787
ULTRAFAST DYNAMICS IN ENZYME CATALYSIS	(3)	93.859		-	278,809
HEAD START SUPPLEMENTAL - START UP FUNDS FY17	(5)	93.600		-	30,677
HEAD START BASIC FY18	(5)	93.600		-	1
DEVELOPMENT OF GENE INACTIVATION FOR CHLAMYDIA SPP	(3)	93.855		-	180,258
15 N-BASED pH AND METABOLIC SENSORS AS PURE PARAHYDROGEN-ENHANCED METABOLIC MRI CONTRAS	(3)	93.286		94,556	158,169
IMPROVING SAFETY PERFORMANCE OF COAL RIBS IN IL BASIN COAL MINES	(3)	93.254-2017-M-93153		-	7,617
CHARACTERIZATION OF SEROSAL BRIDGES: ROUTES FOR ANTIGEN AND PATHOGEN TRANSPORT	(3)	93.855		-	272
A NOVEL APPROACH TO CHRONIC PAIN TREATMENT USING RESINIFERATOXIN	(3)	93.279		-	(164)
AFFORDABLE CARE ACT: PRIMARY RESIDENCY EXPANSION-ALBERS	(3)	93.510		-	122,419
THERAPEUTIC EFFICACY OF FLAXSEED	(3)	93.213		-	112,915
EFFECTS OF DIETARY SOY COMPOUNDS ON STROKE OUTCOMES	(3)	93.213		-	797
LONGEVITY GENE & CALORIE RESTRICTION	(3)	93.866		240,022	459,309
PRO-INFLAMMATORY REGULATION OF ANGIOGENIC GENE EXPRESSION IN HUMAN TROPHOBLAST	(3)	93.865		-	7,454
FQHC/HEALTH CENTER CLUSTER	(4)	93.224		-	1,822,569
RENAL CELL TUMOR-MEDIATED TRANS-DIFFERENTIATION OF NATURAL KILLER CELLS	(3)	93.396		-	9,017
MECHANISMS OF WNT7A-FGF1	(3)	93.396		-	104,362
ILLINOIS DELTA NETWORK - OHRP/HRSA/DHHS		93.912		15,330	27,411
TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY	(3)	93.395		-	318,366
REGULATION TRANSCRIPTION INITIATION BY THE 19S PROTEASOME SUBCOMPLEX	(3)	93.859		-	44,960
DEPRESSING NRIP 1 REDUCES IFF1 SIGNALING IMPROVES METABOLISM & EXTENDS LONGEVITY	(3)	93.866		-	157,784
DIAGNOSTIC UTILITY OF CULDOCENTESIS IN PATIENTS W/SUSPICIOUS ADNEXAL MASS	(3)	93.394		-	13,794
ENDOGENOUS MODULATION OF COCHLEAR INJURY	(3)	93.173		-	310,093
IDENTIFY GENETIC MECHANISMS THAT REGULATE FEMALE SEXUAL MATURATION	(3)	93.866		-	(224)
MECHANISM BY WHICH FOXO1 REGULATES SOMATOTROPE DIFFERENTIATION	(3)	93.865		-	167,575
INFLUENCE OF ENDOCRINE DISRUPTORS ON REPRODUCTIVE NEUROENDOCRINE	(3)	93.113		-	166,245
ANDROGEN AND PROGESTERONE ACTIONS ON CATECHOLAMINERGIC NEURONS	(3)	93.865		-	18,649
EFFECTS OF DEAF1 ON NEURONAL ACTIVITY AND TARGET GENE EXPRESSION	(3)	93.853		-	167,663
RNA MODIFICATION IN ARCHAEA AND EUKARYOTES	(3)	93.859		-	123,900
FQHC HEALTH CENTER CLUSTER	(4)	93.224		-	430,320
CHARACTERIZATION OF A NOVEL QUORUM QUENCING PROTEIN PRODUCED BY S AUREUS OLSON NIH	(3)	93.855		-	73,775
UNDERSTANDING THE ROLE OF IFN-GAMMA AND CIITA IN SKELETAL MUSCLE	(3)	93.846		-	69,111
OPTIMIZING D-METHIONINE PRE-LOADING AND RESCUE DOSING THROUGH FUNCTIONAL & BIOMARKER	(3)	93.173		-	517,527
1/2 ADDRESSING RURAL CANCER HEALTH DISPARITIES: AN SCC-SIUSM PARTNERSHIP	(3)	93.397		-	212,589
CODING AUDITORY NEURONS: EFFECTS OF AMINO ACIDS	(3)	93.173		-	461,947
DNA MISMATCH REPAIR IN THE NUCLEOSOMAL ENVIRONMENT	(3)	93.859		-	227,714
ROLES OF POLYMERASE GAMMA ACCESSORY SUBUNIT GENE MUTATIONS	(3)	93.113		-	210,169
MECHANISMS THAT REGULATE HAIR CELL SURVIVAL	(3)	93.173		-	207,769
AGING AT THERMONEUTRAL TEMPERATURE	(3)	93.866		9,404	233,165
NOVEL ROLE OF MYELOID-DERIVED LYMPHATIC PROGENITORS IN INDUCTION OF BREAST CANCER LYMPHATI	(3)	93.396		-	243,302
PRIMARY CARE TRAINING AND ENHANCEMENT		93.884		-	326,878
ILLINOIS DELTA NETWORK 2		93.912		432,000	642,402
SUPPLEMENT 2 FOR LONGEVITY GENES AND CALORIE RESTRICTION	(3)	93.866		-	23,901
FQHC HEALTH CLUSTER CENTER YEARS 6-9	(4)	93.527		-	447,308
				<u>914,509</u>	<u>14,308,523</u>

STATE OF ILLINOIS
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Student Financial Assistance:					
HEALTH PROFESSIONALS LOAN PROGRAM	(1)	93.342		\$ -	\$ 911,354
DISADVANTAGED STUDENT LOAN PROGRAM	(1)	93.342		-	59,545
				<u>-</u>	<u>970,899</u>
Flow-Thru Grants and Contracts:					
<i>Administrative Office of the Illinois Courts:</i>					
JUVENILE JUSTICE CLINIC		93.586	CIPTRNG-G-1501	-	36,302
JUVENILE JUSTICE CLINIC		93.586	CIPTRNG-G-1601	-	71,206
				<u>-</u>	<u>107,508</u>
<i>Illinois Department of Children and Family Services:</i>					
FY16 CMRN CHILDREN'S MEDICAL RESOURCE NETWORK		93.643	0457439026	-	(31,830)
FY17 CMRN CHILDREN'S MEDICAL RESOURCE NETWORK		93.643	0457439027	-	351,209
PROJECT 12-WAYS ENHANCEMENT		93.667	0597348020	-	1,630
				<u>-</u>	<u>321,009</u>
<i>Illinois Department of Human Services:</i>					
PROJECT 12-WAYS FY16		93.667	FCSUJ00216	-	772
EMPLOYABILITY DEVELOPMENT FY16		93.667	FCSUJ00235	-	1,488
PROJECT 12-WAYS FY17		93.667	FCSVJ03371	-	596,952
EMPLOYABILITY DEVELOPMENT FY17		93.667	FCSVJ03374	-	5,156
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	(14)	93.558	NA	-	61,661
CHILDCARE	(15)	93.575	NA	-	732
				<u>-</u>	<u>666,761</u>
<i>Illinois Department of Public Health:</i>					
CENTRAL ILLINOIS CARE CONNECT FY15		93.917	55780067C	-	794
ILLINOIS ASTHMA PROGRAM EVALUATION YEAR 2	(3)	93.070	63203001D	-	22,117
FY16 MOBILE SCHOOL HEALTH CENTER		93.994	66380021D	-	49
LOCAL ASTHMA CHAMPION 2016		93.070	63283004D	-	22,266
ILLINOIS COMPREHENSIVE CANCER CONTROL PLAN 2016	(3)	93.283	63204001D	-	3,623
CENTRAL ILLINOIS CARE CONNECT FY16 - IDPH		93.917	65780044D	-	705,910
FY17 MOBILE SCHOOL HEALTH CENTER		93.994	76380021E	-	109,538
Y2 ILLINOIS COMPREHENSIVE CANCER CONTROL PLAN	(3)	93.283	73204001E	-	15,000
Y3 ILLINOIS ASTHMA PROGRAM EVALUATION	(3)	93.070	73203002E	-	16,569
Y3 ILLINOIS ASTHMA PROGRAM EVALUATION		93.070	73203002E	-	23,724
CENTRAL IL CARE CONNECT FY17		93.917	75780030E	-	182,644
ILL ASTHMA HOME ASSESSMENT PROGRAM 2017		93.070	73283004E	-	10,658
ORAL HEALTH WORKFORCE GRANT		93.236	73489108E	-	31,245
DENTAL SEALANT GRANT PROGRAM		93.994	43480143B	-	2,791
DENTAL SEALANT GRANT PROGRAM		93.994	53480140C	-	11,599
DENTAL SEALANT GRANT PROGRAM		93.994	63480138D	-	6,592
DENTAL SEALANT GRANT PROGRAM		93.994	IDHP-73489032E	-	3,745
ILLINOIS PRESCRIPTION MONITORING PROGRAM		93.243	49/1068M40	-	68,921
				<u>-</u>	<u>1,237,785</u>
<i>Egyptian Area Agency on Aging:</i>					
LEGAL SERVICES TO OLDER PERSONS		93.052	15508 & 15408	-	(416)
LEGAL SERVICES TO OLDER PERSONS		93.052	16508	-	3,424
LEGAL SERVICES TO OLDER PERSONS		93.052	17508	-	5,921
LEGAL SERVICES TO OLDER PERSONS	(13)	93.044	15508 & 15408	-	(3,742)
LEGAL SERVICES TO OLDER PERSONS	(13)	93.044	17508	-	23,684
LEGAL SERVICES TO OLDER PERSONS	(13)	93.044	16508	-	17,974
				<u>-</u>	<u>46,845</u>
<i>Illinois Department of Aging:</i>					
ALZHEIMER'S DISEASE INITIATIVE-SPECIALIZED SUPPORTIVE SERVICES		93.763	ALZSSS1701	-	120,157

STATE OF ILLINOIS
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<i>Illinois State Board of Education:</i>					
EVALUATION PLAN FOR ISBE'S PROMOTING ADOLESCENT HEALTH		93.079	MY16535	\$ -	\$ 10,037
ISBE's EVALUATION PLAN FOR PROMOTING ADOLESCENT HEALTH		93.079	MY16535	-	32,732
				<u>-</u>	<u>42,769</u>
<i>University of Illinois:</i>					
ILLINOIS LEND TRAINING PROGRAM FY16		93.110	487592-E2198	-	(197)
ILLINOIS LEND TRAINING PROGRAM FY17		93.110	083123-0001	-	15,433
3-WAY APPROACH FOR ED PREVENTION	(3)	93.847	E-2567	-	8,198
				<u>-</u>	<u>23,434</u>
<i>University of Washington:</i>					
VESTIBULAR HAIR CELL TURNOVER IN NORMAL ADULT MAMMALS	(3)	93.173	UWSC7550 (759508)	-	36,918
<i>Regents of the University of Minnesota:</i>					
ANTIHYPERTENSIVE TREATMENT OF CEREBRAL HEMORRHAGE	(3)	93.853	N003439228	-	(2,810)
<i>Washington University in St. Louis:</i>					
ATTRACT TRIAL-PHARMACOMECHANICAL CATHETER-DIRECTED	(3)	93.839	2905378N WU-09-100	-	553
<i>Rush University:</i>					
GERIATRIC WORKFORCE ENHANCEMENT PROGRAM	(3)	93.969	1U1QHP28715-01-00	-	148,492
<i>Illinois AHEC:</i>					
SOUTHERN ILLINOIS INTERPROFESSIONAL OPIOID AND PRESCRIPTION DRUG AND HEROIN CONFERENCE		93.107	PRIME U77HP26847	-	10,948
<i>New England Research Institute:</i>					
BEST-CLI: ENDOVASCULAR VS. SURGICAL THERAPY IN PATIENTS WITH CRITICAL LIMB ISCHEMIA	(3)	93.837	BEST-CLI	-	281
				<u>-</u>	<u>2,760,650</u>
Total U.S. Department of Health and Human Services				<u>\$ 914,509</u>	<u>\$ 18,040,072</u>

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NATIONAL SCIENCE FOUNDATION					
Direct Grants and Contracts:					
IGERT: MULTIDISCIPLINARY TEAM-BASED TRAINING IN WATERSHED SCIENCE		47.076		\$ -	\$ 7,838
IGERT: MULTIDISCIPLINARY TEAM-BASED TRAINING IN WATERSHED SCIENCE		47.076		-	63,597
CNH: CLIMATE CHANGE HYDROLOGY AND LANDSCAPES OF AMERICAS HEARTLAND	(3)	47.075		(1,968)	11,120
COLLABORATIVE RESEARCH: CARBON NANOHORNS	(3)	47.049		-	8,069
WORMNET II ASSEMBLING THE ANNELID TREE OF LIFE	(3)	47.074		-	19,130
VULNERABLE HOST STAGES DEVELOPMENT TIME AND HOST-PARASITOID STABILITY	(3)	47.074		-	(1,365)
LTREB RENEWAL	(3)	47.074		3,985	23,222
FUNDAMENTAL STUDIES OF EFFICIENCY DROOP	(3)	47.041		-	(271)
A COMMUNITY OF PROBLEM SOLVERS (ADMIN)		47.076		171,175	268,789
A COMMUNITY OF PROBLEM SOLVERS (PARTICIPANT EXPENSE)		47.076		(149,340)	204,427
THE ROLE OF ECOLOGICAL HETEROGENEITY IN A LONG TERM GRASSLAND RESTORATION EXPERIMENT	(3)	47.074		-	77,510
EMBEDDED THERMOELECTRIC COOLING OF HIGH PERFORMANCE ICS	(3)	47.070		-	8,229
III SMALL PATTERN LEARNING IN A MINIMAX FRAME	(3)	47.070		-	27,918
SEISMIC EXPERIMENT IN THE WABASH VALLEY	(3)	47.050		-	44,121
COLLABORATIVE RESEARCH: PHYSICAL DRIVERS OF EQUIVALENT TEMPERATURE VARIABILITY	(3)	47.075		-	41,204
SUSTAINABILITY OF CRITICAL AREAS FOR EIDERS & SUBSISTENCE HUNTERS	(3)	47.050		-	82,088
COLLABORATIVE RESEARCH; ID OF MAGNETIC SOURCES IN THE UPPER MANTLE	(3)	47.050		-	55,144
CAREER: ELECTRON ACCEPTOR MATERIALS	(3)	47.049		-	96,982
COLLABORATIVE RESEARCH: CONSORTIUM FOR EMBEDDED SYSTEMS	(3)	47.070		-	1,969
CAREER: A PHYSICAL UNDERSTANDING OF SECRECY	(3)	47.049		-	157,953
REU SUPPLEMENT: EMBEDDED THERMOELECTRIC COOLING	(3)	47.070		-	9,213
NUMERICAL APPROXIMATION OF JOINT SPECTRAL RADIUS	(3)	47.049		-	43,727
DEVELOPMENT OF NOVEL CATALYSTS FOR PARAHYDROGEN-INDUCED ENHANCEMENT	(3)	47.049		-	70,161
COMBINED CATALYTIC CONVERSION OF CH4 AND CO2	(3)	47.041		-	35,388
TESTABILITY AND TIMING ANALYSIS IN NANOSCALE DESIGNS	(3)	47.041		-	72,483
REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH	(3)	47.049		-	20,545
REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - PARTICIPANT	(3)	47.049		-	73,871
DISSERTATION RESEARCH: SOCIAL INTERACTION DETERMINED THROUGH SPATIAL/TECHNOLOGICAL	(3)	47.075		-	2,757
GRADUATE RESEARCH FELLOWSHIP	(3)	47.076		-	40,636
NUMERICAL & EXPERIMENTAL STUDY OF INSTABILITY MECHANISMS & BUBBLE GROWTH	(3)	47.041		-	35,411
EAGER: CARBONDALE STUDY: MODEL FOR STUDENT/COMMUNITY ENGAGEMENT IN RESEARCH	(3)	47.075		-	45,744
STOCHASTIC DYNAMICS: FINITE AND INFINITE DIMENSIONAL	(3)	47.049		-	62,463
COLLABORATIVE RESEARCH: SCALABLE/POWER-EFFICIENT CMOS SENSORS & CIRCUITS	(3)	47.041		-	36,129
GSA CONFERENCE: LAYERED MAFIC INTRUSIONS/ASSOCIATED ECONOMIC	(3)	47.050		-	16,901
LTREB RENEWAL (PARTICIPANT COSTS)	(3)	47.074		-	3,077
SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (PARTICIPANT)	(3)	47.076		-	64,500
SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (ADMIN)	(3)	47.076		-	59,885
SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (ADMIN)		47.076		-	10,164
COUPLED THERMAL PIEZOELECTRIC AND HOT CARRIER EFFECTS IN AIGAN/GAN HEMTS	(3)	47.041		-	29,828
UPPER DELTA REGION BIODIVERSITY SCHOLARSHIPS (GENERAL)		47.076		-	233
INTEGRATING EMBEDDED SYSTEMS SECURITY INTO COMPUTER ENGINEERING	(3)	47.076		-	28,930
PATHWAYS TO STEM LEADERSHIP		47.076		-	28,367
PATHWAYS TO STEM LEADERSHIP (PARTICIPANT)		47.076		-	125
ADDRESSING IRRIGATION AQUIFER DEPLETION AND CHALLENGES TO SUSTAINABILITY (PARTICIPANT)	(3)	47.041		-	4,000
				23,852	1,992,212
Flow-Thru Grants and Contracts:					
<i>Chicago State University:</i>					
ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS		47.076	53953-1	-	(1,195)
ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS (MOD 2)		47.076	53953 MOD 2	-	29,222
				-	28,027
<i>Western Illinois University:</i>					
GEOMORPHIC/ECOLOGICAL ANALYSIS OF MOSS CONTROLLING STREAM BANK EROSION	(3)	47.075	NSF-524940-01	-	24,811
<i>Kansas State University:</i>					
KONZA PRAIRIE: PROCESSES INFLUENCING COMMUNITY ASSEMBLY	(3)	47.074	S15110	-	16,468
STREAM INVERTEBRATE AND FOREST CICADA STUDIES ON KONZA PRAIRIE	(3)	47.074	S15105	-	33,594
				-	50,062
<i>Louisiana State University:</i>					
EFFICIENT TEMPORAL SPATIAL SPECTRUM SHARING THROUGH VOLUNTARY EXCHANGE	(3)	47.075	103890	-	79,072

STATE OF ILLINOIS
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<i>University of Iowa:</i> PEOPLE WATER AND CLIMATE: ADAPTATION AND RESILIENCE IN AGRICULTURAL WATERSHEDS	(3)	47.075	W000314797	\$ -	\$ 43,752
<i>Texas A&M University:</i> THEORETICAL AND EXPERIMENTAL INVESTIGATIONS	(3)	47.049	28-S162843	-	16,597
<i>University of Alabama:</i> CR: FIRST-PRINCIPLES BASE DESIGN OF SPINTRONIC MATERIALS/DEVICES	(3)	47.049	UA-15-056	-	39,810
<i>University of Alabama Tuscaloosa:</i> TREE RING RECONSTRUCTION OF FLOOR DYNAMICS	(3)	47.075	UA14-042	-	45,188
<i>University of Alaska:</i> STREAM RESILIENCY RESEARCH COORDINATED NETWORK	(3)	47.074	UAF-15-0027	-	16,607
<i>Consortium for Ocean Leadership:</i> IODP EXPEDITION 352	(3)	47.050	TASK ORDER NO. T352A87	-	7,523
<i>Columbia University NY:</i> U.S. SCIENCE SUPPORT PROGRAM OFFICE ASSOCIATED WITH IODP	(3)	47.050	60(GG009393)	-	1,166
<i>Association of Universities for Research in Astronomy:</i> 2017 CITIZEN CATE EXPERIMENT SCIENTIST TRAINING	(3)	47.049	N67285C-N	-	40,111
				-	392,726
Total National Science Foundation				\$ 23,852	\$ 2,384,938

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U.S. DEPARTMENT OF AGRICULTURE					
Direct Grants and Contracts:					
TRAIL SURVEYS IN THE KINKAID AND HUTCHINS CREEK DRAINAGES	(3)	10.10-CS-11090800-014		\$ -	\$ 1,635
TRAIL OF TEARS TESTING	(3)	10.10-CS-11090800-015		-	(1,635)
ARCHAEOLOGICAL SURVEY ON THE HOOSIER NATIONAL FOREST OF INDIANA ASSESSMENT & MITIGATION WORKPLAN	(3)	10.14-CS-11091202-007		-	54
MONITORING AND STUDY OF AVIAN COMMUNITIES & FOREST SUCCESSION ON THE SNF MORE KIDS IN THE WOODS	(3)	10.14-CS-11090800-014		-	1,760
CULTURAL RESOURCES INVESTIGATIONS	(3)	10.14-CS-11090880-008		-	34,522
MCINTIRE-STENNIS ADMINISTRATION FY15	(3)	10.14-CS-11090800-019		-	39,171
IDENTIFICATION OF NOVEL SOURCES OF RESISTANCE TO EAR ROT AND AFLATOXIN ACCUMULATION	(3)	10.14-CS-11091202-012		-	533
ARCHAEOLOGICAL TESTS W/IN LICK CREEK SETTLEMENT-HOOSIER NATL FOREST	(3)	10.202		-	(7,397)
ARCHAEOLOGICAL RESEARCH-MARK TWAIN NATIONAL FOREST	(3)	10.001		-	15,097
CULTURAL RESOURCE/BIO INVENTORY WYDEN RX PROJECT SHAWNEE NATIONAL FOREST	(3)	10.15-CS-11091204-023		-	17,581
BOTANICAL SURVEY OF SHAWNEE NATIONAL FOREST WYDEN RX PROJECT AREA	(3)	10.15-PA-11090500-038		-	10,798
MCINTIRE-STENNIS ADMINISTRATION FY16	(3)	10.652		-	3,811
CULTURAL RESOURCES INVESTIGATIONS TELL CITY BARRENS	(3)	10.652		-	17,000
CULTURAL RESOURCES INVESTIGATIONS TELL CITY OPENINGS	(3)	10.202		-	240,213
ANALYSIS OF BARK BEETLE TRAPPING DATA	(3)	10.16-CS-11091204-014		-	14,450
ARCHAEOLOGICAL COLLECTION REHABILITATION	(3)	10.16-CS-11091204-015		-	13,999
MOVING PAST CONFLICT ON THE SHAWNEE NATIONAL FOREST	(3)	10.16-JV-11330129-057		-	1,904
A PILOT PROJECT ON FOOD SAFETY OUTREACH	(3)	10.16-PA-11090800-034		-	14,385
ARCHAEOLOGICAL INVESTIGATIONS 721 ACRES OF TELL CITY OPENINGS PROJECT AREA	(3)	10.652		-	7,699
PHASE II ARCHAEOLOGICAL INVESTIGATIONS OF SITES 12-Lr-338, 12-Or-846, 12-Or-852	(3)	10.328		-	64,087
ARCHAEOLOGICAL INVESTIGATIONS 901 ACRES IN TELL CITY BARRENS & LICK CREEK	(3)	10.17-CS-11091204-009		-	32,074
SUMMER 2017 ARCHAEOLOGICAL FIELD SCHOOL SUPPORT	(3)	10.17-CS-11091200-010		-	8,466
ACCUMULATION OF ENGINEERED NANOPARTICLES IN BELOWGROUND VEGETABLES	(3)	10.17CS11091204-012		-	586
		10.17-PA-11090800-016		-	518
		10.310		39,997	47,016
				<u>39,997</u>	<u>578,327</u>
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Agriculture:</i>					
IMPACT OF NOVEL & TRADITIONAL SOIL MANAGEMENT SYSTEMS	(3)	10.170	SC-14-31	-	4,898
ASIAN GREENS IN ILLINOIS FARMERS MARKETS	(3)	10.170	SC-15-31	-	19,821
HORSERADISH BREEDING AND PROPAGATION RESEARCH 2015	(3)	10.170	SC-15-39B	-	197
IMPROVING ORGANIX STRAWBERRIES WITH BIOINOCULANTS & DEEP-OCEAN MINERALS	(3)	10.170	SC-16-7	-	16,022
NITROGEN & CARBON STABLE ISOTOPE PATTERNS IN TOMATOES	(3)	10.170	SC-16-9	-	2,825
HYBRID COOLING TECHNOLOGY OF SPECIALTY CROPS IN ILLINOIS	(3)	10.170	SC-16-5	-	7,336
COVER CROP MANAGEMENT SYSTEMS TO ILLINOIS VINEYARDS	(3)	10.170	SC-16-25	-	34,875
EDIBLE NANO-COATING FOR EXTENDING SHELF-LIFE AND IMPROVING FOOD SAFETY OF BERRIES	(3)	10.170	SC-17-20	-	197
HORSERADISH BREEDING FOR IMPROVED INTERNAL DISCOLORATION RESISTANCE	(3)	10.170	SC-17-3	-	26,085
				<u>-</u>	<u>112,256</u>
<i>Illinois Department of Commerce and Economic Opportunity:</i>					
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PORTAL MGT		10.596	NA	-	500,117
<i>Illinois State Board of Education:</i>					
CHILD & ADULT CARE FOOD PROGRAM		10.558	58618-4400	-	246,487
CHILD & ADULT CARE COMMODITIES		10.558	58618-4400	-	10,282
CHILD & ADULT CARE COMMODITIES C/O		10.558	58618-4400	-	2,933
				<u>-</u>	<u>259,702</u>
<i>Iowa State University:</i>					
REGIONAL AQUACULTURE CENTER	(3)	10.200	416-41-15B	-	16,846
<i>North Carolina State University:</i>					
COSTS OF CONTINUOUS CONSERVATION TILLAGE	(3)	10.310	240796A	-	18,071
<i>University of Arkansas:</i>					
FISHING FOR NOVEL SOURCE OF METHIONINE IN ORGANIC POULTRY FEED	(3)	10.303	UAAES91147-02	-	14,925
				<u>-</u>	<u>921,917</u>
Total U.S. Department of Agriculture				<u>\$ 39,997</u>	<u>\$ 1,500,244</u>

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U.S. DEPARTMENT OF COMMERCE					
Direct Grants and Contracts:					
NORTH AMERICAN HEAT WAVE PREDICTABILITY	(3)	11.431		\$ -	\$ 6,297
Flow-Thru Grants and Contracts:					
<i>University of Illinois:</i>					
DEVELOPING FDA-APPROVED DRUG FOR TREATING CULTURED MARINE FISHES	(3)	11.417	2014-02342-03	920	31,319
<i>Bradley University:</i>					
ILLINOIS MANUFACTURING EXCELLENCE CENTER FY16		11.611	IMEC FY16	-	228,972
ILLINOIS MANUFACTURING EXCELLENCE CENTER FY17		11.611	NA	-	674,040
				-	903,012
				920	934,331
Total U.S. Department of Commerce				<u>\$ 920</u>	<u>\$ 940,628</u>
U.S. DEPARTMENT OF DEFENSE					
Direct Grants and Contracts:					
ASSISTED MIGRATION AS A MANAGEMENT TOOL IN COASTAL ECOSYSTEM	(3)	12.W912HQ-09-C-0028/SI-1692		\$ -	\$ (4,003)
STATE GRAPH TRAVERSAL WITH HAMILTONIAN PATHS	(3)	12.N00164-14-1-1003		-	2,496
LOW COST HIGH THROUGHPUT 3D PULMONARY IMAGER	(3)	12.W81XWH-15-1-0272		-	163,422
SOUTHERN ILLINOIS COLLEGIATE CYBER CO-OP (SI3C)		12.H98230-15-1-0291		-	9,800
FINITE ELEMENT/CONTACT MECHANISMS MODELING AND EXPERIMENTAL CORRELATION	(3)	12.431		-	20,536
DYNAMICS OF MULTILAYER STRUCTURES	(3)	12.300		-	27,503
MULTI-SOURCE AND MULTI-SCALE DATA ANALYSIS	(3)	12.630		-	21,662
MONITORING RESPONSES OF THE TEXAS HORNED LIZARD	(3)	12.630		-	(225)
MISSOURI RIVER PALLID STURGEON RECRUITMENT AND BROODSTOCK MANAGEMENT	(3)	12.W9128F-13-P-0058		-	10,740
2014 MISSOURI RIVER PALLID STURGEON OBJECTIVE 1	(3)	12.W9128F-14-P-0015		-	26,249
2014 MISSOURI RIVER PALLID STURGEON OBJECTIVE 2	(3)	12.W9128F-14-P-0015		-	5,865
2015 MISSOURI RIVER PALLID STURGEON OBJECTIVE 1	(3)	12.W9128F-15-P-0067		-	7,955
MONITORING & MANAGEMENT OF TEXAS HORNED LIZARD AT TINKER AFB, OK	(3)	12.630		-	25,495
2016 MISSOURI RIVER PALLID STURGEON OBJECTIVE1	(3)	12.W9128F-16-P-0122		-	29,294
2017 MISSOURI RIVER PALLID STURGEON RECRUITMENT & BROODSTOCK MGT	(3)	12.W9128F-17-P-0064		-	33
TARGETING TUMOR OCT4 TO DEplete PROSTATE TUMOR AND METASTASIS	(3)	12.420		-	110,700
TARGETING QUIESCENT CANCER CELLS TO ELIMINATE TUMOR RECURRENCE AFTER THERAPY	(3)	12.420		-	37,824
INVESTIGATION OF NOTCH SIGNALING DURING SPONTANEOUS REGENERATION	(3)	12.420		-	414,801
CHEMICAL LIBRARY SCREENING FOR POTENTIAL THERAPEUTICS	(3)	12.W81XWH-16-1-0176		-	191,948
TARGETING ATTENTIONAL MECHANISMS IN TINNITUS: CONTRIBUTION OF THALAMIC	(3)	12.300		-	228,345
				-	1,330,440

STATE OF ILLINOIS
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Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Military Affairs:</i>					
ASIAN CARP LAKE SURVEY FOR SPARTA TRAINING AREA	(3)	12.401	NA	\$ -	\$ 11,488
EVALUATION OF NEWLY IDENTIFIED ARCHAEOLOGICAL SITE AT CAMP LINCOLN		12.401	NA	-	3,620
				<u>-</u>	<u>15,108</u>
<i>State of Minnesota:</i>					
NEONICOTINOIDS ON THE LANDSCAPE	(3)	12.120	SWIFT 97344	-	19,996
<i>University of Tennessee:</i>					
RECONFIGURABLE LOSS-TOLERANT MEASUREMENT DEVICE IN A MARITIME ENVIRONMENT	(3)	12.300	A16-0307-S002	-	46,056
<i>Virginia Polytechnic Institute and State University:</i>					
DETECTION OF MALWARE	(3)	12.800	450333-19090	-	1,908
<i>Rice University:</i>					
ATOMIC LAYERS OF NITRIDES OXIDE AND SULFIDES	(3)	12.431	R17423	-	114,192
<i>ERC INC.:</i>					
CRACK GROWTH ANALYSIS FY2003	(3)	12.Unknown	ERC, INC.-PO#RP020298	-	9,253
<i>Luminit LLC:</i>					
COMPRESSION IMAGING PHASE ARRAY ULTRASOUND	(3)	12.Unknown	FA9550-15-C-0003	-	593
<i>Otoscience Labs LLC:</i>					
DEVELOPMENT OF DEVISE FOR OBJECTIVE ASSESSMENT OF TINNITUS IN HUMANS	(3)	12.420	W81XWH-14-0180	-	130,831
				<u>-</u>	<u>337,937</u>
Total U.S. Department of Defense				<u>\$ -</u>	<u>\$ 1,668,377</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Public Health:</i>					
HOPWA FY16- ASHBY		14.241	65780032D	\$ -	\$ 26,741
Total U.S. Department of Housing and Urban Development				<u>\$ -</u>	<u>\$ 26,741</u>

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Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF THE INTERIOR					
Direct Grants and Contracts:					
SPECIAL WILDLIFE STUDIES	(3)	15.Unknown		\$ -	\$ 32,820
LOW COST GREEN TECHNOLOGY TO IMPROVE QUALITY IN MINING-IMPACTED	(3)	15.255		-	1,537
ASSESSMENT OF ASIAN CARP POPULATION DURING CONTROL EFFORTS	(3)	15.808		-	147,523
ADM APPROACH TO IDENTIFYING INFLUENCES	(3)	15.637		-	2,194
REGIONAL SCALE ASSESSMENT OF AUTUMN MIGRATION OF BATS	(3)	15.670		-	2,706
RIVER USE STUDY-NAMEKAGON RIVER	(3)	15.945		-	3,326
PREPARATION OF TRAIL OF TEARS NOMINATION FORMS	(3)	15.935		-	9,819
LONG-TAILED DUCKS WINTERING IN LAKE MICHIGAN	(3)	15.808		-	24,726
TREE COMMUNITY CENSUS AND ANALYSIS AT BARATARIA PRESERVE	(3)	15.945		-	4,943
IMPROVING POLLINATOR CONSERVATION AND WATER QUALITY	(3)	15.650		-	100,100
CHARACTERIZING HYBRIDIZATION OF THE PALLID STURGEON	(3)	15.808		-	8,247
DEVELOPMENT OF SAMPLING TECHNIQUES FOR BLACK CARP	(3)	15.662		-	63,032
GENETIC ANALYSIS MISSOURI RIVER STURGEON 2015	(3)	15.G16PX00127		-	1,373
CONTAMINANTS OF EMERGING CONCERN - CHEMICAL ANALYSIS AND SCREENING VALUES	(3)	15.678		-	88,864
DISTRIBUTION OF MERCURY AND TRACE ELEMENTS IN COALS OF THE ILLINOIS BASIN	(3)	15.808		-	9,072
ANALYSIS OF FLAME RETARDANTS AND FRAGRANCES IN BIRD EGGS	(3)	15.F16PX01984		-	3,090
				<u>-</u>	<u>503,372</u>
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Natural Resources:</i>					
PUBLIC SERVICE CHEMISTRY INTERNSHIP PROGRAM AY2002-03		15.252	6084004	-	12,322
OPTIMAL HARVEST STRATEGIES TO MINIMIZE ASIAN CARP	(3)	15.662	RC14FWS93K CAFWS93	(48,362)	(46,918)
MONITORING BLACK CARP IN ILLINOIS RIVERS	(3)	15.608	CAFWS-86	-	(711)
COOPERATIVE FUR-BEARING AND NON GAME MAMMAL INVESTIGATION FY16	(7)	15.611	W-135-R-17	-	13,780
ILLINOIS DEER INVESTIGATIONS	(7)	15.611	W-087-R-38	-	(3,316)
ECOLOGY OF CANADA GEESE IN THE GREATER CHICAGO METRO AREA FY16	(7)	15.611	W-182-R-02	-	(10,395)
SURVEY & RISK ASSESSMENT OF SALAMANDER-KILLING CHYTRID FUNGUS IN IL	(3)	15.634	T-103-R-1	-	4,097
COOPERATIVE UPLAND WILDLIFE RESEARCH & SURVEYS FY16	(7)	15.611	W-106-R-26	-	19,466
ADAPTIVE MANAGEMENT APPROACH AT IDENTIFYING INFLUENCES OF WATERFOWL	(7)	15.611	W-185-R-02	-	1,632
ASSESSING POPULATION MOVEMENT AND BEHAVIOR OF ASIAN CARP	(3)	15.662	CAFWS-106D	-	155,189
MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2016	(3)	15.608	CAFWS-116A	-	39,168
MONITORING BLACK CARP DISTRIBUTION AND POPULATION CHARACTERISTICS	(3)	15.662	CAFWS-106J	-	2,091
ASSESSING ASIAN CARP POPULATIONS ACROSS ECOLOGICALLY SIGNIFICANT ECOSYSTEMS	(3)	15.662	CAFWS106K	-	19,330
ASSESSING SPATIOTEMPORAL CHANGE IN ASIAN CARP ABUNDANCE AND DENSITY	(3)	15.662	CAFWS-123A	-	176,583
MONITORING ECOLOGICAL RESPONSES TO PARTIAL HYDROLOGIC RECONNECTION OF CACHE RIVER	(3)	15.634	T114R1	-	13,808
IDENTIFYING WETLAND AVAILABILITY & QUALITY FY16	(7)	15.611	W-184-R-02	-	749
				<u>(48,362)</u>	<u>396,875</u>
<i>University of Illinois:</i>					
ECOLOGY OF CANADA GEESE	(7)	15.611	2014-05088-01	(5,591)	(5,591)
BIOAVAILABILITY TO ASSESS PYRETHROID INSECTICIDE TOXICITY	(3)	15.805	2015-05405-01	-	157,516
IDENTIFYING WETLAND INUNDATION EXTENT AND PATTERNS IN ILLINOIS	(3)	15.805	079901-15780(2016-04042-02-00)	-	10,360
ARE CURRENT SEDIMENT BIOASSAYS BEING BIASED BY COLLECTION & HOLD TIME PROCEDURES	(3)	15.805	086819-16417	-	3,120
				<u>(5,591)</u>	<u>165,405</u>
<i>University of Tennessee:</i>					
INVENTORY & DOCUMENTATION OF BATS IN WRANGELI-ST. ELIAS & GLACIER BAY	(3)	15.945	A12-0366-S001	-	2,564
<i>Montana Fish & Wildlife:</i>					
GENETIC IDENTIFICATION OF LARVAL STURGEON	(3)	15.Unknown	17-599	-	4,932
				<u>(53,953)</u>	<u>569,776</u>
Total U.S. Department of the Interior				<u>\$ (53,953)</u>	<u>\$ 1,073,148</u>

STATE OF ILLINOIS
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Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE					
Direct Grants and Contracts:					
SCHOOL CLIMATE ENHANCEMENT & BULLYING PREVENTION IN SI	(3)	16.560		\$ 49,956	\$ 172,110
Flow-Thru Grants and Contracts:					
<i>City of Springfield, IL:</i>					
PARTNERSHIPS AND STRATEGIES TO REDUCE VIOLENT CRIME FY16 - CITY OF SPRINGFIELD/ICJIA	(3)	16.738	NA	-	48,769
Total U.S. Department of Justice				<u>\$ 49,956</u>	<u>\$ 220,879</u>
U.S. DEPARTMENT OF LABOR					
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Commerce and Economic Opportunity:</i>					
DISABILITY EMPLOYMENT INITIATIVE	(8)	17.207	13-112001	\$ -	\$ 86,094
ILLINOIS WORKNET WEB AND MOBILE APPLICATION FOR WIA ADULT AND YOUTH	(9)	17.258	13-633010	-	(57,200)
IL WORKNET WIOA CAREER SERVICES (TASK 1)	(9)	17.258	NA	-	67,986
STRATEGIC WORKFORCE DEVELOPMENT INITIATIVE (TASK 3)	(9)	17.258	NA	-	31,332
ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3)	(9)	17.258	NA	-	23,097
ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 1)	(9)	17.258	NA	-	114,901
IL WORKNET WIOA CAREER SERVICES (TASK 1)	(9)	17.259	NA	-	67,986
STRATEGIC WORKFORCE DEVELOPMENT INITIATIVE (TASK 3)	(9)	17.259	NA	-	31,332
ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3)	(9)	17.259	NA	-	23,097
ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 1)	(9)	17.259	NA	-	114,901
(DISCONTINUED 11-10-16) ILLINOIS WORKNET WEB & MOBILE APPLICATIONS FOR LAYOFF AVERSION AND RAPID RESPONSE (TASK 2)	(9)	17.278	13-654010	-	15,081
ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 2)	(9)	17.278	NA	-	208,233
				-	243,478
				-	970,318
<i>Chicago Cook Workforce Partnership:</i>					
CAREER CONNECT (IWIS)-IWDS SYSTEM INTERFACE DEVELOPMENT		17.283	2014-05088-01	-	39,475
<i>Bradley University:</i>					
ILLINOIS MANUFACTURING EXCELLENCE CENTER FY16		17.268	IMEC FY16	-	30
ILLINOIS MANUFACTURING EXCELLENCE CENTER FY17		17.268	NA	-	87
				-	117
Total U.S. Department of Labor				<u>\$ -</u>	<u>\$ 1,009,910</u>

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Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF STATE					
Direct Grants and Contracts:					
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (PROGRAM) YEAR 2		19.009		\$ -	\$ 3,578
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (ADMIN) YEAR 2		19.009		-	(3,611)
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (PROGRAM) YEAR 3		19.009		-	86,740
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (ADMIN) YEAR 3		19.009		-	76,524
				<u>-</u>	<u>163,231</u>
Flow-Thru Grants and Contracts:					
<i>FHI 360:</i>					
CUSTOMIZED U.S. CULTURE AND VALUES WORKSHOP FOR ACCESS TEACHERS (ADMIN)		19.421	101296.001.001	-	36,922
CUSTOMIZED U.S. CULTURE AND VALUES WORKSHOP FOR ACCESS TEACHERS (PROGRAM)		19.421	101296.001.001	-	42,510
				<u>-</u>	<u>79,432</u>
Total U.S. Department of State				<u>\$ -</u>	<u>\$ 242,663</u>
U.S. DEPARTMENT OF TRANSPORTATION					
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Transportation:</i>					
RURAL MEDICAL TRANSPORTATION NETWORK STUDY	(10)	20.205	SPR-PL-3000(50)	\$ -	\$ (29,533)
SOUTHWEST ILLINOIS TRAFFIC SAFETY CENTER	(11)	20.600	OP-160149	-	29,395
SOUTHWEST ILLINOIS TRAFFIC SAFETY CENTER	(11)	20.600	OP-17-0076	-	91,487
ARCHAEOLOGICAL ASSESSMENT OF THE HICKORY HILL HISTORIC SITE	(10)	20.205	11G460	-	165
				<u>-</u>	<u>91,514</u>
<i>University of Illinois:</i>					
SIUC/UIC NATIONAL SUMMER TRANSPORTATION INSTITUTE	(10)	20.205	2015-05966-01-00	-	1,118
<i>Rides Mass Transit:</i>					
RIDES TO WELLNESS		20.Unknown	NA	-	59,880
				<u>-</u>	<u>60,998</u>
Total U.S. Department of Transportation				<u>\$ -</u>	<u>\$ 152,512</u>
LIBRARY OF CONGRESS					
Direct Grants and Contracts:					
TEACHING WITH PRIMARY SOURCES - LOC		42.GA070058		\$ -	\$ 61,178
Total Library of Congress				<u>\$ -</u>	<u>\$ 61,178</u>

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Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Direct Grants and Contracts:					
NASA WINGS SUMMER CAMP - NASA-NNX16AL57G		43.007		\$ -	\$ 13,976
Flow-Thru Grants and Contracts:					
<i>Southwest Research Institute:</i> NOBLE GAS FRACTIONATION DURING AQUEOUS ALTERATION OF MARS MINERALS	(3)	43.011	H99015HP	-	34,210
<i>SETI Institute:</i> BIOSYNTHESIS OF 3-METHYLHOPANOIDS	(3)	43.001	SC1342	-	3,334
<i>Ohio State University:</i> SCIENCE UTILIZATION OF THE SOIL MOISTURE ACTIVE-PASSIVE MISSION	(3)	43.001	60056675-SIU	-	22,209
				-	59,753
Total National Aeronautics and Space Administration				<u>\$ -</u>	<u>\$ 73,729</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Direct Grants and Contracts:					
DEATH AND THE CITY	(3)	45.161		\$ -	\$ 72,594
Flow-Thru Grants and Contracts:					
<i>Illinois Arts Council:</i> SOUTHERN ILLINOIS SYMPHONY AND MUSIC FESTIVAL		45.025	20160794	-	2,880
SI MUSIC FESTIVAL: SUMMER YOUTH EMPLOYMENT IN THE ARTS		45.025	20170627,YOUTH	-	3,520
				-	6,400
Total National Foundation on the Arts and the Humanities				<u>\$ -</u>	<u>\$ 78,994</u>
U.S. SMALL BUSINESS ADMINISTRATION					
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Commerce and Economic Opportunity:</i> SMALL BUSINESS DEVELOPMENT CENTER 2016		59.037	16-561125	\$ -	\$ 88,016
ILLINOIS SMALL BUSINESS DEVELOPMENT CENTER 2017		59.037	17-181125	-	49,820
				-	137,836
Total U.S. Small Business Administration				<u>\$ -</u>	<u>\$ 137,836</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS					
Direct Grants and Contracts:					
EDC VETERANS AFFAIRS SERVICES		64.V69DP-3324,-3330,& -3339		\$ -	\$ 1,864
Total U.S. Department of Veterans Affairs				<u>\$ -</u>	<u>\$ 1,864</u>

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U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Grants and Contracts:					
WILL REINTRODUCTION OF FIRE	(3)	66.EPAMX00D19114		\$ -	\$ 7,747
PRODUCING BIOFUELS FROM SWEET SORGHUM BAGASSE	(3)	66.516		-	4,591
RECOVERY OF RARE EARTH & OTHER STRATEGIC MATERIALS FROM COAL ASH	(3)	66.516		-	3,481
				<u>-</u>	<u>15,819</u>
Flow-Thru Grants and Contracts:					
<i>Illinois Environmental Protection Agency</i>					
SOUTHERN ILLINOIS UNIVERSITY INTENSIVE BASIN SURVEY ASSISTANCE	(3)	66.605	FW16101	-	18,760
<i>Clarkson University:</i>					
GREAT LAKES FISH MONITORING & SURVEILLANCE: EXPANDING THE BOUNDARIES	(3)	66.469	100621-4	-	11,163
<i>Illinois Emergency Management Agency:</i>					
STATE INDOOR RADON EDUCATION GRANT		66.032	16 SIUMED (RADON)	-	10,948
FY17 STATE INDOOR RADON EDUCATION GRANT		66.032	17SIUSOM RADON	-	9,222
				<u>-</u>	<u>20,170</u>
<i>Bradley University:</i>					
ILLINOIS MANUFACTURING EXCELLENCE CENTER FY16		66.717	IMEC FY16	-	503
ILLINOIS MANUFACTURING EXCELLENCE CENTER FY17		66.717	NA	-	1,483
				<u>-</u>	<u>1,986</u>
				<u>-</u>	<u>52,079</u>
Total U.S. Environmental Protection Agency				\$ -	\$ 67,898
U.S. DEPARTMENT OF ENERGY					
Direct Grants and Contracts:					
UNDERSTANDING COMPOUND PHASE TRANSITIONS IN NEW HEUSLER ALLOY GIANT	(3)	81.049		\$ -	\$ (415)
HVOF THERMAL SPRAY TIC/TIB2 COATINGS	(3)	81.057		-	38,563
MAGNETICALORIC AND MULTIFUNCTIONAL MAGNETIC MATERIALS	(3)	81.049		-	112,999
OPTIMIZED MICROBIAL CONVERSION OF BITUMINOUS COAL	(3)	81.089		-	92,733
				<u>-</u>	<u>243,880</u>
Flow-Thru Grants and Contracts:					
<i>University of California at Berkeley:</i>					
MOLECULAR DETERMINANTS OF COMMUNITY ACTIVITY, STABILITY AND ECOLOGY (MDCASE)	(3)	81.Unknown	6836597	-	131,887
<i>Pennsylvania State University:</i>					
STUDY OF MICROBIALLY-ENHANCED METHANE PRODUCTION FROM COAL (MECGM)	(3)	81.089	5268-SIUC-DOE-6161	-	111,720
<i>Argonne National Lab:</i>					
LANDSCAPE BY DESIGN-VALUATION OF ECOSYSTEM SERVICES	(3)	81.Unknown	6F-30302	-	14,842
COMPUTATIONAL MODELING COMPLEX HYDRIDE	(3)	81.Unknown	7F-30064	-	1,931
				<u>-</u>	<u>16,773</u>
				<u>-</u>	<u>260,380</u>
Total U.S. Department of Energy				\$ -	\$ 504,260
DELTA REGIONAL AUTHORITY					
Direct Grants and Contracts:					
GROWING SOUTHERN ILLINOIS: STRENGTHENING THE REGIONAL ENTREPRENEURSHIP ECOSYSTEM		90.201		\$ -	\$ 16,325
Total Delta Regional Authority				\$ -	\$ 16,325

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U.S. DEPARTMENT OF HOMELAND SECURITY					
Flow-Thru Grants and Contracts:					
<i>Illinois Emergency Management Agency:</i> DISASTER MITIGATION AND READINESS: MULTI PURPOSE MEDIA		97.039	FEMA-DR-1991-IL	\$ 15,195	\$ 39,986
<i>Illinois State University:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.047	A16-0147-S0001	-	2,974
<i>Jackson County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-05	-	2,948
<i>Menard County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE		97.039	SPA17-21	-	1,944
<i>Jefferson County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-02	-	2,512
<i>Crawford County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-09	-	4,428
<i>Perry County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-01	-	2,466
<i>Williamson County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-14	-	(393)
<i>Edwards County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-10	-	6,591
<i>Franklin County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-03	-	4,782
<i>Lawrence County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-06	-	29,031
<i>Wayne County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-08	-	26,867
<i>Wabash County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-07	-	27,315
<i>Clinton County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	15-26	-	6,907
<i>Gallatin County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE		97.039	SPA17-20	-	1,465
<i>St. Clair County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE		97.039	SPA17-19	-	1,734
<i>White County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-11	-	4,142
Total U.S. Department of Homeland Security				<u>\$ 15,195</u>	<u>\$ 165,699</u>
Total Federal Assistance				<u>\$ 1,213,749</u>	<u>\$ 174,556,044</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION					
Direct Grants and Contracts					
UPWARD BOUND - EC FY13-17	(2)	84.047A		\$ -	\$ (2,481)
UPWARD BOUND - BEMV FY13-17	(2)	84.047A		-	(7,078)
UPWARD BOUND MATH & SCIENCE 13-18	(2)	84.047A		-	30,367
UPWARD BOUND - EC FY13-17 (YEAR 3)	(2)	84.047A		-	(7,913)
UPWARD BOUND MATH & SCIENCE (YEAR 3)	(2)	84.047A		-	(33,127)
UPWARD BOUND - BEM FY13-17 (YEAR 3)	(2)	84.047A		-	2,757
UPWARD BOUND - BEM YEAR 4	(2)	84.047A		-	117,116
UPWARD BOUND - EC YEAR 4	(2)	84.047A		-	296,347
UPWARD BOUND MATH & SCIENCE YEAR 3	(2)	84.047A		-	137,507
UPWARD BOUND MATH & SCIENCE YEAR 4	(2)	84.047A		-	128,057
UPWARD BOUND - BEM YEAR 5	(2)	84.047A		-	265,215
UPWARD BOUND - EC YEAR 5	(2)	84.047A		-	455,864
				<u>-</u>	<u>1,382,631</u>
Financial Assistance					
Perkins Loan Program	(1)	84.038		-	2,941,430
Federal Direct Student Loan Program	(1)	84.268		-	90,458,150
FEDERAL WORK STUDY AMERICA COUNTS	(1)	84.033		-	28,277
FWS JOB LOCATOR PROGRAM FY2017	(1)	84.033		-	48,495
FEDERAL WORK STUDY PROGRAM	(1)	84.033		-	42,498
INSTRUCTION COOPERATIVE WORK STUDY PROGRAM USOE	(1)	84.033		-	16,350
RESEARCH COOPERATIVE WORK STUDY PROGRAM USOE	(1)	84.033		-	2,744
PUBLIC SERVICE COOPERATIVE WORK STUDY PROGRAM USOE	(1)	84.033		-	1,643
STUDENT SERVICES COOPERATIVE WORK STUDY PROGRAM USOE	(1)	84.033		-	44,368
ACADEMIC SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE	(1)	84.033		-	16,037
INSTITUTIONAL SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE	(1)	84.033		-	7,063
AUXILIARY ENTERPRISES COOPERATIVE WORK STUDY PROGRAM USOE	(1)	84.033		-	201,582
O&M OF PHYSICAL PLANT COOPERATIVE WORK STUDY PROGRAM-USOE	(1)	84.033		-	1,122
FEDERAL WORK STUDY - AMERICA READS TUTOR	(1)	84.033		-	143,738
PELL GRANT PROGRAM	(1)	84.063		-	16,924,070
SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT	(1)	84.007		-	428,826
TEACH GRANT	(1)	84.379		-	45,651
				<u>-</u>	<u>111,352,044</u>
Flow-Thru Grants and Contracts					
<i>Illinois State Board of Education (ISBE)</i>					
INTEGRATING THE COMMON CORE INTO SECONDARY COURSES	(3)	84.000	NA	-	176
IDEA STATE PERSONNEL DEVELOPMENT GRANT	(3)	84.412A	4631HE	-	57,744
				<u>-</u>	<u>57,920</u>
<i>Regional Office of Education #47</i>					
IHE PARTNERSHIP		84.323A	NA	-	83,648
				<u>-</u>	<u>83,648</u>
<i>Illinois Board of Higher Education (IBHE)</i>					
STUDENTS LEARNING SCIENCE THROUGH A SUSTAINED NETW		84.367	FY2015 NCLB	-	69,328
SOUTHERN ILLINOIS REGIONAL SCIENCE NETWORK FY2016		84.367	16NCLB6	-	141,913
SIUE NCLB		84.367	17NCLBSIUE1	-	57,307
FCOI: EPPI PROMISING PRACTICES	(3)	84.412	NA	-	129,916
				<u>-</u>	<u>398,464</u>
<i>Illinois Community College Board</i>					
ADULT EDUCATION AND FAMILY LITERACY - FEDERAL PORT		84.002A	AEL16001	-	2,485
INDEX OF NEED FY16		84.002	AEL 16005	-	2,185
FCOI: ADULT EDUCATION AND FAMILY LITERACY		84.002	F-SIUE-AEL17004	-	379,674
FCOI: INDEX OF NEED FY17		84.002	F-SIUE-AEL17005	-	29,500
				<u>-</u>	<u>413,844</u>
				<u>-</u>	<u>953,876</u>
Total U.S. Department of Education				\$ -	\$ 113,688,551

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Financial Assistance					
HEALTH PROFESSIONALS LOAN PROGRAM	(1)	93.342		\$ -	\$ 284,683
NURSING STUDENT LOAN PROGRAM	(1)	93.364		-	15,425
				<u>-</u>	<u>300,108</u>
Direct Grants and Contracts					
ICARE: INITIATIVE TO CREATE AWARENESS, RECOGNITION HEAD START FY16/17 - PROGRAM OPERATIONS	(5)	93.243		-	111,327
HEAD START T/TA FY16/17	(5)	93.600		427,568	7,259,206
EARLY HEAD START FY16/17 - PROGRAM OPERATIONS	(5)	93.600		-	75,949
EARLY HEAD START T/TA FY16/17	(5)	93.600		102,547	1,770,962
HEAD START FY17/18 - PROGRAM OPERATIONS	(5)	93.600		-	30,687
HEAD START T/TA FY17/18	(5)	93.600		14,656	1,921,801
EARLY HEAD START FY17/18 - PROGRAM OPERATIONS	(5)	93.600		-	25,435
EARLY HEAD START T/TA FY17/18	(5)	93.600		-	476,995
FCOI: STUDENT NURSE ACHIEVEMENT PROGRAM	(5)	93.600		-	16,258
WE CARE CLINIC		93.178		-	287,633
FCOI: ADVANCE EDUCATION NURSING TRAINEESHIP PROGRAM		93.359		-	424,319
FCOI: SIUE FY16 NAT PROGRAM		93.358		-	349,271
ENHANCING RESEARCH SUPPORT TO ADVANCE AN EMERGING HUMAN BETA CELL METABOLIC SIGNALING	(3)	93.124		-	19,585
FCOI: LEAD OPTIMIZATION OF SOMATOSTATIN-BASED THER	(3)	93.865		-	98,282
FCOI: DIETARY IMPACT ON BLOOD-BRAIN BARRIER TIGHT	(3)	93.647		-	1,357
NIH PAIN CONSORTIUM CENTERS OF EXCELLENCE IN PAIN	(3)	93.866		50,443	591,176
	(3)	93.853		-	168,100
		93.Unknown		16,017	82,995
				<u>611,231</u>	<u>13,711,338</u>
Flow-Thru Grants and Contracts					
<i>Madison County Probation & Court Services</i>					
PROJECT NEW DIRECTION		93.243	1H79TI025431-01	-	10,924
<i>Illinois Department of Public Health</i>					
DENTAL SEALANT GRANT FY13		93.994	33480140A	-	(110)
DENTAL SEALANT GRANT FY14		93.994	53480139C	-	2,027
DENTAL SEALANT GRANT FY16		93.994	63480137D	-	591
FCOI: ASTHMA HOME ASSESSMENT PROGRAM		93.070	73203001E	-	8,476
FCOI: ILLINOIS HOME ASSESSMENT PROGRAM AND ASTHMA		93.070	63203002D	-	33,303
				<u>-</u>	<u>44,287</u>
<i>Lessie Bates Davis Neighborhood House</i>					
TANF/Low Income Scholarship Program	(14)	93.558	NA	-	38,504
<i>Forsyth Institute</i>					
FCOI - BIOMARKERS OF PERIODONTAL DISEASE PROGRESSION	(3)	93.121	SIU21127-2335	-	8,259
<i>University of Missouri</i>					
FCOI: REFINEMENT AND IMPLEMENTATION OF AUTOMATED O	(3)	93.310	00052446-1	-	7,819
				<u>-</u>	<u>109,793</u>
Total Department of Health and Human Services				<u>\$ 611,231</u>	<u>\$ 14,121,239</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
NATIONAL SCIENCE FOUNDATION					
Direct Grants and Contracts					
SIUE NOYCE MATH SCHOLARS		47.076		\$ 23,164	\$ 105,262
DEDICATED HIGH-SPEED RESEARCH AND EDUCATION NETWORK		47.070		-	242,611
DOCUMENTING THE LANGUAGES OF MANANG, NEPAL FOR LOC	(3)	47.075		-	33,351
SIUE NOYCE SCHOLARSHIP PROGRAM		47.076		-	174,032
REGULAR SYNTHESIS FOR MULTI-INPUT OPTIMAL CONTROL	(3)	47.049		-	55,487
DIGITAL EAST ST LOUIS: AN URBAN PLACE-BASED LEARNING	(3)	47.076		23,300	247,588
CALIBRATING CAUSALITY AND RESPONSES TO THE 2015 EA	(3)	47.075		-	11,610
EARTHCACHING PRE-SERVICE TEACHERS	(3)	47.076		-	59,007
FCOI: RUI: DOMAIN-DOMAIN AND PROTEIN-PROTEIN INTER	(3)	47.049		-	23,502
FCOI: TANGIBLE HUMAN ROBOT INTERFACES	(3)	47.070		-	43,013
FCOI: HIGH RESOLUTION SPECTROSCOPIC STUDIES OF ION	(3)	47.049		-	15,762
FCOI: CR: MRI DEVELOPMENT OF ASIC'S SUITE	(3)	47.049		-	22,557
FCOI: EXPLORING EVIDENCE OF THE ANTHROPOCENE	(3)	47.075		-	41,723
COLLABORATIVE RESEARCH: MAXIMIZING MENTOR EFFECTIV	(3)	47.076		-	2,224
COLLABORATIVE RESEARCH: REDOX BEHAVIOR OF HEME-NOX	(3)	47.049		-	491
PIEZOELECTRIC ENERGY HARVESTING SHOCK ABSORBER	(3)	47.041		-	1,135
STUDENT TEAM ENGAGING PEERS FOR UNDERGRADUATE PROG	(3)	47.076		17,250	119,555
FCOI: NEW METHODS FOR CHEMICAL SIALYLATION: AN O-P	(3)	47.049		-	103,472
FCOI: US-POLAND INTERNATIONAL WORKSHOP	(3)	47.049		-	2,567
FCOI: A GENOMIC ANALYSIS OF THE IMPACT OF GENETIC	(3)	47.074		-	8,754
				<u>63,714</u>	<u>1,313,703</u>
Flow-Thru Grants and Contracts					
<i>Chicago State University</i>					
INCREASING THE MINORITY SCIENTIST POOL: LSAMP: PHA		47.076	53953	-	13,723
<i>Illinois State University</i>					
MIDWEST REGIONAL ROBERT NOYCE CONNECTIONS: STRENGTH	(3)	47.076	A17-0061-S003	-	6,224
<i>Science Education Solutions</i>					
TEEN SCIENCE CAFES NETWORK	(3)	47.000	TSCN-SIUE-2012-7-NSF DRL-1223830	-	174
<i>University of Oklahoma</i>					
FCOI: COLLABORATIVE RESEARCH: REDOX BEHAVIOR & CHE	(3)	47.049	2016-72	-	23,961
<i>Algebra Project</i>					
FCOI: THE ALGEBRA PROJECT NSF/INCLUDES	(3)	47.049	NA	-	13,024
<i>Educational Testing Service (ETS)</i>					
FCOI: EDUCATIONAL TESTING SERVICE (ETS) PROJECT/NS	(3)	47.076	NA	-	65,912
Total National Science Foundation				<u>\$ 63,714</u>	<u>\$ 1,436,721</u>
U.S. DEPARTMENT OF AGRICULTURE					
Flow-Thru Grants and Contracts					
<i>Illinois State Board of Education (ISBE)</i>					
HEAD START-FOOD SERVICE-ISBE		10.558	NA	\$ -	\$ 555,745
PROJECT SUCCESS-FOOD SERVICE-ISBE		10.558	NA	-	29,501
ECC FOOD PROGRAM - ISBE		10.558	NA	-	26,795
PALS - FOOD SERVICE		10.558	NA	-	(48)
SUMMER FOOD PROGRAM - ISBE	(16)	10.559	NA	-	18,254
TRIO FOOD		10.558	Site # 43557	-	18,677
				<u>-</u>	<u>648,924</u>
Total U.S. Department of Agriculture				<u>\$ -</u>	<u>\$ 648,924</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF DEFENSE					
Direct Grants and Contracts					
UNDERSTANDING LASER-CLUSTER INTERACTIONS IN THE X-	(3)	12.800		\$ -	\$ 84,611
Flow-Thru Grants and Contracts					
<i>University of Tennessee</i>					
FERROPLASMON: THEORY AND EXPERIMENTAL INVESTIGATION	(3)	12.431	A14-0278-S001-A01	-	6,999
Total U.S. Department of Defense				<u>\$ -</u>	<u>\$ 91,610</u>
U.S. DEPARTMENT OF THE INTERIOR					
Direct Grants and Contracts					
FCOI: DEVELOPING AND APPLYING TRAJECTORY ANALYSIS	(3)	15.808		\$ -	\$ 4,610
Flow-Thru Grants and Contracts					
<i>Illinois Department of Natural Resources</i>					
FY17 SUBSIDENCE SERVICE AGREEMENT		15.252	NA	-	65
SUBSIDENCE MONITORING RESPONSE TEAM FY14-16	(3)	15.252	AML-GSWA-0013D	-	301
MINE MAP PRESERVATION PROJECT FY17-19	(3)	15.252	AML-GSWA-1600E	-	217,100
SUBSIDENCE MONITORING RESPONSE TEAM FY17-19	(3)	15.252	AML-GSWA-1600D	-	163,412
Total U.S. Department of the Interior				<u>\$ -</u>	<u>\$ 385,488</u>
U.S. DEPARTMENT OF LABOR					
Direct Grants and Contracts					
BUILDING THE ILLINOIS BIOECONOMY		17.282		\$ 846,147	\$ 2,292,065
Total U.S. Department of Labor				<u>\$ 846,147</u>	<u>\$ 2,292,065</u>
U.S. DEPARTMENT OF TRANSPORTATION					
Flow-Thru Grants and Contracts					
<i>University of Illinois</i>					
EFFECTIVE POST-CONSTRUCTION BEST MANAGEMENT PRACTICE	(10)	20.205	2011-05776-30/061379-13533	\$ -	\$ 72,196
PLASTICITY REQUIREMENTS OF THE AGGREGATES AS SUBBA	(10)	20.205	2011-05776-40/061379-13548	-	18,992
FCOI: ESTABLISHING PROCEDURES AND GUIDELINES FOR P	(10)	20.205	2011-05776-45/061379-13555	29,734	77,089
FCOI: DESIGN OF LIVING BARRIERS TO REDUCE THE IMPA	(10)	20.205	126384-G003525	-	10,740
				<u>29,734</u>	<u>179,017</u>
<i>Minnesota Department of Transportation</i>					
DEVELOPING A TRAINING VIDEO AND MANUAL FOR CLEARIN	(10)	20.205	06740/TPF-5(218)	23,303	48,238
<i>Saint Louis University</i>					
EFFECTIVENESS OF EXTERIOR BEAM ROTATION PREVENTION	(10)	20.205	11-BOB-135, 2011-05776-32	-	252
<i>University of Minnesota</i>					
DIRECTIONAL RUMBLE STRIPS FOR REDUCING WRONG-WAY D	(3)	20.701	H003662401	34,649	42,994
Total U.S. Department of Transportation				<u>\$ 87,686</u>	<u>\$ 270,501</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
LIBRARY OF CONGRESS					
Direct Grants and Contracts					
TEACHING WITH PRIMARY SOURCES		42.000		\$ -	\$ 110,696
Total Library of Congress				\$ -	\$ 110,696
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Direct Grants and Contracts					
COSMOQUEST: ENGAGING STUDENTS & THE PUBLIC THROUGH	(3)	43.001		\$ 613,027	\$ 1,025,281
FCOI: TRANSIENT TRACKER: FINDING ASTEROIDS AND MOR	(3)	43.001		10,481	26,443
				<u>623,508</u>	<u>1,051,724</u>
Flow-Thru Grants and Contracts					
<i>Illinois Space Grant Consortium</i>					
ILLINOIS SPACE GRANT CONSORTIUM		43.008	2015-05200-05	-	7,998
<i>Ohio University</i>					
PROTEOMICS ANALYSIS OF ARABIDOPSIS SEEDLINGS IN MI	(3)	43.003	UT18121	-	7,853
<i>Space Telescope Science Institute</i>					
FCOI: A JOURNEY TO THE EDGE OF THE PINWHEEL	(3)	43.001	HST-EO-13701.002-A	-	1,827
<i>University of Arizona</i>					
FCOI: OSIRIS REX CITIZEN SCIENCE	(3)	43.Unknown	283577	-	7,352
<i>Astronomical Society of the Pacific</i>					
FCOI: COSMOQUEST: ENGAGING STUDENTS & THE PUBLIC T	(3)	43.001	2017-CQ02	-	25,063
Total National Aeronautics and Space Administration				\$ 623,508	\$ 1,101,817
NATIONAL ENDOWMENT FOR THE HUMANITIES					
Direct Grants and Contracts					
WALT WHITMAN AS AUTHOR BEFORE "LEAVES OF GRASS"	(3)	45.161		\$ -	\$ 92
Total National Endowment for the Humanities				\$ -	\$ 92
U.S. SMALL BUSINESS ADMINISTRATION					
Flow-Thru Grants and Contracts					
ILLINOIS DEPARTMENT COMMERCE & ECONOMIC OPPORTUNITY					
FCOI: SBDC FED 56 GRANT NO. 16-561126		59.037	16-561126	\$ -	\$ 37,322
FCOI: SBDC FEDERAL GRANT NO. 17-181126		59.037	17-181126	-	10,091
				<u>-</u>	<u>47,413</u>
Total U.S. Small Business Administration				\$ -	\$ 47,413
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Flow-Thru Grants and Contracts					
<i>Illinois Environmental Protection Agency</i>					
OPERATING TRAINING & TESTING		66.605	FW-13201	\$ -	\$ (291)
WATER POLLUTION CONTROL TRAINING AND OPERATOR CERT		66.605	FW16105	-	281,129
				<u>-</u>	<u>280,838</u>
Total U.S. Environmental Protection Agency				\$ -	\$ 280,838

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass Through Grantor/Program Title	Notes	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE					
Direct Grants and Contracts					
FCOI: REDUCE SEXUAL ASSAULT, DOMESTIC, AND DATING V		16.525		\$ -	\$ 37,439
Flow-Thru Grants and Contracts					
<i>Madison County (IL)</i>					
FCOI: PROJECT RESTORE		16.585	NA	-	14,560
Total U.S. Department of Justice				<u>\$ -</u>	<u>\$ 51,999</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Flow-Thru Grants and Contracts					
<i>Lessie Bates Davis Neighborhood House</i>					
PROJECT ADVANCE - AMERICORPS		94.006	N/A	\$ -	\$ 18,060
Total Corporation for National and Community Service				<u>\$ -</u>	<u>\$ 18,060</u>
Total Federal Award Expenditures				<u>\$ 2,232,286</u>	<u>\$ 134,546,014</u>

Nonmajor Clusters:	Expenditures
(2) TRIO CLUSTER	\$ 2,284,036
(3) RESEARCH & DEVELOPMENT CLUSTER	16,354,931
(4) HEALTH CENTER PROGRAM CLUSTER	2,700,197
(6) CDBG - ENTITLEMENT GRANT CLUSTER	-
(7) FISH & WILDLIFE CLUSTER	16,325
(8) EMPLOYMENT SERVICE CLUSTER	86,094
(9) WIOA CLUSTER	884,224
(10) HIGHWAY PLANNING & CONSTRUCTION CLUSTER	199,257
(11) HIGHWAY SAFETY CLUSTER	120,882
(13) AGING CLUSTER	37,916
(14) TEMPORARY ASSISTANCE TO NEEDY FAMILIES CLUSTER	100,165
(15) CCDF CLUSTER	732
(16) CHILD NUTRITION CLUSTER	18,254

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southern Illinois University (the University) under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The University has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017**

NOTE C – STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY

The University administered the following federal loan programs during the year ended June 30, 2017:

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Perkins Loan Program CFDA #84.038			
Outstanding balance, July 1, 2016	\$ 17,263,621	\$ 2,577,620	\$ 19,841,241
Additions:			
Interest income	232,126	54,396	286,522
Contributions:			
U.S. Government	-	-	-
University – General Funds	-	-	-
Total contributions	-	-	-
Total additions	<u>232,126</u>	<u>54,396</u>	<u>286,522</u>
Deductions:			
Loans canceled or written-off, net	65,903	62,698	128,601
Administrative charges	99,198	70,000	169,198
Increase (decrease) in provision for notes receivable	-	-	-
Total deductions	<u>165,101</u>	<u>132,698</u>	<u>297,799</u>
Outstanding balance, June 30, 2017	<u>\$ 17,330,646</u>	<u>\$ 2,499,318</u>	<u>\$ 19,828,964</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017**

**NOTE C – 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, 2016	\$ -	\$ 15,425	\$ 15,425
Additions:			
Interest income	-	12	12
Total additions	<u>-</u>	<u>12</u>	<u>12</u>
Deductions:			
Loans canceled or written off, net	-	-	-
Refund to grantor	-	-	-
Total deductions	<u>-</u>	<u>-</u>	<u>-</u>
Outstanding balance, June 30, 2017	<u>\$ -</u>	<u>\$ 15,437</u>	<u>\$ 15,437</u>
Health Professionals Loan Program CFDA #93.342			
Outstanding balance, July 1, 2016	\$ 751,853	\$ 284,683	\$ 1,036,536
Additions:			
Contributions	-	-	-
Interest income	9,012	5,040	14,052
Other	-	-	-
Total additions	<u>9,012</u>	<u>5,040</u>	<u>14,052</u>
Deductions:			
Return Government Contribution	-	-	-
Loans canceled or written off (net)	-	-	-
Refunds to grantor	-	-	-
Increase (decrease) in provision for notes receivable	37,882	-	37,882
Contractual services – Primary Care Loan	-	-	-
Total deductions	<u>37,882</u>	<u>-</u>	<u>37,882</u>
Outstanding balance, June 30, 2017	<u>\$ 722,983</u>	<u>\$ 289,723</u>	<u>\$ 1,012,706</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017**

**NOTE C – 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, 2016	\$ 59,545	\$ -	\$ 59,545
Additions:			
Interest income	1,291	-	1,291
Other	-	-	-
Total additions	<u>1,291</u>	<u>-</u>	<u>1,291</u>
Deductions:			
Refunds to grantor	-	-	-
Increase (decrease) in provision for notes receivable	532	-	532
Nonmandatory Transfer-Out	-	-	-
Total deductions	<u>532</u>	<u>-</u>	<u>532</u>
Outstanding balance, June 30, 2017	<u>\$ 60,304</u>	<u>\$ -</u>	<u>\$ 60,304</u>

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

NOTE D – FEDERAL DIRECT STUDENT LOAN PROGRAM CFDA #84.268

During the fiscal year ended June 30, 2017, the University processed the following amounts of noncash 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, 2017	<u>\$ 100,827,434</u>	<u>\$ 90,458,150</u>	<u>\$ 191,285,584</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017**

NOTE E – MAJOR PROGRAMS

The following federal program expenditures comprise major program expenditures under Uniform Guidance for the year ended June 30, 2017. (Major programs are indicated in the Schedule of Expenditures of Federal Awards by (1) or (5)).

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
(1) Student Financial Aid Cluster	\$ 144,474,816	\$ 111,652,152	\$ 256,126,968
(5) Head Start	<u>3,359,861</u>	<u>11,577,293</u>	<u>14,937,154</u>
Total major program expenditures	147,834,677	123,229,445	271,064,122
Other program expenditures	<u>26,721,367</u>	<u>11,316,569</u>	<u>38,037,936</u>
Total federal expenditures	<u>\$ 174,556,044</u>	<u>\$ 134,546,014</u>	<u>\$ 309,102,058</u>

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

NOTE F – NONCASH ASSISTANCE AND FEDERAL INSURANCE

During the year ended June 30, 2017, the University received no noncash assistance, except as disclosed in Note D. Also, there was no federally funded insurance in effect during the year ended June 30, 2017.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017**

NOTE G – FEDERAL STUDENT LOAN PROGRAMS

The University administers a series of loan programs as part of the Student Financial Assistance Cluster Program. Loan balances, not including the Federal Direct Student Loan Program (as described in Note D), during the year ended June 30, 2017 were as follows:

	CARBONDALE			
	<u>Perkins</u> 84.038	<u>Health Professionals</u> 93.342	<u>Disadvantaged Student</u> 93.342	<u>Total</u>
Beginning Loan Balance	\$ 17,263,621	\$ 751,853	\$ 59,545	\$ 18,075,019
New loans issued for FY17	1,860,205	159,501	-	2,019,706
Admin cost allowance	<u>99,198</u>	<u>-</u>	<u>-</u>	<u>99,198</u>
Total Loan Balance	<u>\$ 19,223,024</u>	<u>\$ 911,354</u>	<u>\$ 59,545</u>	<u>\$ 20,193,923</u>

	EDWARDSVILLE			
	<u>Perkins</u> 84.038	<u>Health Professionals</u> 93.342	<u>Nursing Student</u> 93.364	<u>Total</u>
Beginning Loan Balance	\$ 2,577,620	\$ 284,683	\$ 15,425	\$ 2,877,728
New loans issued for FY17	293,810	-	-	293,810
Admin cost allowance	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
Total Loan Balance	<u>\$ 2,941,430</u>	<u>\$ 284,683</u>	<u>\$ 15,425</u>	<u>\$ 3,241,538</u>

NOTE H – FEDERAL DEPOSITORY LIBRARY PROGRAM

The University's Library serves as a depository library in the U.S. Government Publishing's Office's Federal Depository Library Program. The University is the legal custodian of government publications received under this program; however, these publications remain the property of the federal government.