

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT

**(In Accordance With the Single Audit Act
and Applicable Federal Regulations)**

For the Year Ended June 30, 2024

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

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
For the Year Ended June 30, 2024

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NORTHERN ILLINOIS UNIVERSITY
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FEDERAL SINGLE AUDIT
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UNIVERSITY OFFICIALS

President	Lisa C. Freeman
Executive Vice President and Provost	Laurie Elish-Piper
Vice President for Administration and Finance and Chief Financial Officer	George Middlemist
Vice President for Research and Innovation Partnerships (from July 2024)	Richard Mocarski
Vice President for Research and Innovation Partnerships (Aug 2023 - June 2024)	Yvonne Harris
Vice President and General Counsel	Bryan Perry
Vice President for Enrollment Management, Marketing and Communications	Sol Jensen
Vice President for Outreach, Engagement and Regional Development	Rena Cotsonos
Vice President for University Advancement	Catherine Squires
Director of Internal Audit	Danielle Schultz

Financial Staff

Associate Vice President for Finance and Budget (from January 2025)	Brian Caputo
Associate Vice President for Finance and Treasury (through August 2024)	Shyree Sanan
Controller	Jason Askin
Deputy Controller	Greg Martyn
Financial Reporting Manager	Kathy Marshall

NIU Board Members

Chair	Montel Gayles
Vice Chair	John R. Butler
Secretary	Dennis Barsema
Trustees	Eric Wasowicz Rita Athas Veronica Herrero Leland Strom
Student Trustee	Aidan O'Brien

NIU Office is located at:
300 Altgeld Hall
DeKalb, Illinois 60115

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
For the Year Ended June 30, 2024

SUMMARY

The compliance testing performed during this audit of Northern Illinois University (University) was conducted in accordance with the Single Audit Act, Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Guidance Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and *Government Auditing Standards*.

AUDITOR'S REPORT

The Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and Report on the Schedule of Federal and Nonfederal Financial Activity does not contain scope limitations, disclaimers, or other significant non-standard language but does contain a material weakness over internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	4	7
Repeated Findings	2	0
Prior Recommendations Implemented or Not Repeated	5	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings – Government Auditing Standards				
2024-001	11	2023/2023	Financial Statement Errors	Significant Deficiency
2024-002	13	2023/2023	Leases and SBITA Errors	Significant Deficiency
Current Findings – Federal Compliance				
2024-003	14	NEW	Errors in Reporting for NSLDS	Significant Deficiency and Noncompliance
2024-004	16	NEW	Internal Controls Over Procurement	Material Weakness
Prior Findings Not Repeated				
A	18	2023/2023	Capital Assets	
B	18	2023/2023	Effective Interest Rate	
C	18	2023/2023	Cash Management – Timeliness of Subrecipient Payments	
D	18	2023/2023	Period of Performance – Service Period Beyond Grant's Period of Performance	
E	18	2023/2023	Timeliness of Federal Funding Accountability and Transparency Act Reporting	

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A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
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EXIT CONFERENCE

The University waived an exit conference for the Federal Compliance OMB Uniform Guidance audit via email correspondence from Jason Askin, Controller on March 12, 2025. The responses to the findings were provided by Jason Askin, Controller via email correspondence on March 13, 2025.

**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***

Independent Auditor's Report

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Northern 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 (*Government Auditing Standards*), the financial statements of the business-type activities, fiduciary activities, and the aggregate discretely presented component units of Northern Illinois University (the University), a component unit of the State of Illinois, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 27, 2025. Our report includes a reference to other auditors who audited the financial statements of Northern Illinois University Foundation and the Northern Illinois Research Foundation, discretely presented component units of the University, as described in our report on the University's financial statements.

The financial statements of the Northern Illinois University Foundation and the Northern Illinois Research Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Northern Illinois University Foundation and the Northern Illinois Research Foundation or that are reported on separately by those auditors who audited the financial statements of the Northern Illinois University Foundation and the Northern Illinois Research Foundation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. 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*.

The University's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the University's responses to the findings identified in our audit and described in the accompanying schedule of findings. The University's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Schaumburg, Illinois
February 27, 2025

**Report on Compliance for Each Major Federal Program; Report on
Internal Control Over Compliance; Report on Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance; and Report on
Schedule of Federal and Nonfederal Financial Activity**

Independent Auditor's Report

Honorable Frank J. Mautino
Auditor General, State of Illinois

and

Board of Trustees
Northern Illinois University

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

As Special Assistant Auditors for the Auditor General, we have audited Northern Illinois University's (University) compliance with the types of compliance requirements identified as subject to audit 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, 2024. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

Other Matter—Component Units Not Included in the Compliance Audit

The University's basic financial statements include the operations of the Northern Illinois University Foundation and the Northern Illinois Research Foundation, discretely presented component units of the University, which are not included in the University's schedule of expenditures of federal awards during the year ended June 30, 2024. Our compliance audit, described in the "Opinion on Each Major Federal Program", does not include the operations of these component units because the component units did not expend federal funding during the year ended June 30, 2024.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the University's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-003. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-004 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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-003 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 and the Report on Schedule of Federal and Nonfederal Financial Activity

We have audited the financial statements of the business-type activities, fiduciary activities, and the aggregate discretely presented component units of Northern Illinois University, a component unit of the State of Illinois, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated February 27, 2025, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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. In addition, the accompanying schedule of federal and nonfederal financial activity is presented for the purposes of additional analysis 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 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 and the schedule of federal and nonfederal financial activity are fairly stated in all material respects in relation to the basic financial statements as a whole.

SIGNED ORIGINAL ON FILE

Schaumburg, Illinois
March 13, 2025

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None Reported
- Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☒ Yes ☐ No
- Significant deficiency(ies) identified? ☒ Yes ☐ None Reported

Type of auditor’s report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 C.F.R. § 200.516(a)? ☒ Yes ☐ No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007/84.033/84.038/84.063/84.268/84.379/84.408	Student Financial Assistance Cluster
84.011	Migrant Education State Grant Program
84.042 / 84.047	TRIO Cluster
84.116	Fund for the Improvement of Postsecondary Education
84.184	School Safety National Activities
93.575	CCDF Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low risk auditee? ☐ Yes ☒ No

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Current Findings – Government Auditing Standards
For the Year Ended June 30, 2024

Section II – Financial Statement Findings

Finding 2024-001 Financial Statement Errors

Northern Illinois University (the University) did not properly adjust its financial statements for certain transactions.

The University prepares year-end entries to adjust the financial statements for transactions recorded during the year that do not represent revenues or expenses for the fiscal year. When testing the University's recorded revenues and expenses we noted the following matters:

- The University's fiscal year 2023 entry to remove from revenue and expense cash basis transactions related to direct loans was miscalculated. The University properly adjusted expenses but did not remove \$1,621,668 of revenue, which resulted in fiscal year 2023 year-end accounts receivable and revenue being overstated by the same amount. The University did not correct this error in fiscal year 2024 and therefore fiscal year 2024 year-end accounts receivable and net position are overstated by \$1,621,668. The University elected not to record an adjusting entry for this matter.
- The University incorrectly recorded an agreement with a third-party for student scholarships. Based on the nature of the arrangement, the agreement with the third-party represents an agency transaction and therefore should not result in revenue or expense for the University. The University improperly set up this agreement in the general ledger, resulting in an overstatement of accounts payable of approximately \$890,000, an understatement of opening net position of approximately \$415,000, and an understatement of revenue of approximately \$475,000 in fiscal year 2024. The University elected not to record an adjusting entry for this matter.
- The University incorrectly debited unearned revenue for approximately \$778,000 of Pell grants that relate to the summer term. Pell revenue is recognized when disbursed to students and therefore should not impact unearned revenue at year-end. This resulted in an understatement of unearned revenue of approximately \$778,000, understatement of opening net position of approximately \$681,000, and understatement of expenses of approximately \$97,000 in fiscal year 2024. The University elected not to record an adjusting entry for this matter.

Generally accepted accounting principles require transactions be reported in the period incurred. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls. Proper internal controls should ensure all transactions are properly recorded in the financial statements.

University officials stated that the direct loan condition noted dates back to the prior year error. The process was corrected in FY24 but the resulting balance from the prior year error and passed adjustment was not corrected. The third-party agreement condition noted was due to an isolated error in the setup of this particular agreement. The Pell unearned revenue condition resulted from an error in the setup of the summer tuition deferral related to Pell revenue applicable to the summer term.

Errors in year-end entries could result in material misstatements within the University's financial statements. (Finding Code No. 2024-001, 2023-002)

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Current Findings – *Government Auditing Standards*
For the Year Ended June 30, 2024

Finding 2024-001 Financial Statement Errors (Continued)

Recommendation:

We recommend the University review its process to record year-end transactions to ensure balances are properly recorded in the University's financial statements.

University Response:

Accepted. The University will conduct a comprehensive review of each finding. The University will correct the carryforward impact of the prior year direct loan elimination error. The University will correct the setup of the third-party agreement error noted. Lastly, the University will adjust its process for deferring summer tuition to ensure that Pell revenue applicable to the summer term is appropriately recognized and excluded from the deferral calculation.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Current Findings – Government Auditing Standards
For the Year Ended June 30, 2024

Finding 2024-002 Lease and SBITA Errors

Northern Illinois University (the University) incorrectly recorded certain agreements which met the requirements of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

While reviewing the University's lease agreements, we noted an error where the University mistakenly recorded a lease liability of approximately \$175,000 instead of recording a lease receivable, as the University was the lessor, not the lessee.

Additionally, while reviewing the University's technology agreements, we noted an agreement that should have been recorded in fiscal year 2023 but was not recorded until fiscal year 2024. Further, the University recorded the payments at incorrect amounts. The University's year-end assets and liabilities would have increased approximately \$360,000 if this agreement was accounted for appropriately.

GASB Statement No. 87 states assets which an entity has a non-cancellable right to use for a period longer than one year should be recognized in the statement of net position as intangible right to use assets and lease liabilities.

GASB Statement No. 96 states an entity should recognize a right to use subscription asset and a corresponding liability for agreements that convey control of another party's IT software, alone or in combination with tangible capital assets, for a period longer than one year.

Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls. Proper internal controls should ensure all transactions are properly recorded in the financial statements.

University officials stated that both conditions were due to data entry errors not identified during the entry and review process.

Failure to properly evaluate lease and technology agreements could result in a material misstatement within the University's financial statements. (Finding Code No. 2024-002, 2023-003)

Recommendation:

We recommend the University correct the lease and technology agreement in its tracking software in fiscal year 2025. We further recommend the University enhance their procedures over the review of potential lease and technology agreements for proper inclusion within the University's financial statements.

University Response:

Accepted. The University will enhance its review procedures to ensure that all leases and technology agreements are properly evaluated and accounted for in accordance with GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Current Findings – Federal Compliance and Questioned Costs
For the Year Ended June 30, 2024

Section III – Federal Award Findings and Questioned Costs

Federal Agency: US Department of Education (ED)

Program Name: Student Financial Assistance Cluster: Federal Direct Student Loans

ALN: 84.268

Award Numbers: N/A; Federal Awards Year 2023 - 2024

Questioned Costs: None

Repeat Finding: No

2024-003. Finding: Errors in Reporting for NSLDS

Northern Illinois University (the University) did not properly report enrollment changes for certain students who received federal student aid to the National Student Loan Data System (NSLDS) and the internal controls in place did not identify the errors.

Condition:

Out of 40 students tested, we noted 1 (2.5%) student in which the University did not report the correct enrollment effective date to the NSLDS at the Program Level.

Out of 40 students tested, we noted 1 (2.5%) student in which the University did not report the correct enrollment effective date to the NSLDS at the Campus Level.

Out of 40 students tested, we noted 1 (2.5%) student in which the University did not timely report the correct enrollment effective date to the NSLDS at the Campus Level.

The sample was not intended to be, and was not, a statistically valid sample.

Criteria:

The Code of Federal Regulations (34 CFR 685.309) requires enrollment status changes for students to be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. Regulations require the status to include an accurate effective date.

According to the NSLDS Enrollment Reporting Guide, a student's Program-Level enrollment status should be reported with the same enrollment status as that student's campus-level enrollment status for all programs the student is enrolled in at that location, even if the student is not currently taking coursework that applies to a particular program. If the student has withdrawn or graduated from an academic program, a "terminal enrollment status" of 'W' or 'G,' as appropriate, should be reported for that program, even if the student is still taking coursework applicable to other programs in which the student is enrolled.

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards to 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 enrollment reporting is completed properly.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Current Findings – Federal Compliance and Questioned Costs
For the Year Ended June 30, 2024

2024-003. Finding: Errors in Reporting for NSLDS (Continued)

Cause:

University officials stated the two Campus Level exceptions were the result of a change to system configuration to reflect an academic policy change in the graduate school regarding the assignment of grades for course and program withdrawals. A new withdrawal grade code was implemented for 45 graduate students for the 2023-2024 academic year which caused the student information system enrollment reporting logic not to accurately calculate a withdrawal status for some students.

University officials also stated the Program Level exception was the result of a misinterpretation of NSLDS reporting requirements regarding the appropriate effective date to provide in the event that a student's withdrawal is processed on a later date than the withdrawal's effective date.

Effect:

If the NSLDS system is not properly updated with the student information, overawards could occur should the student transfer to another institution and the student may not properly enter the repayment period. (Finding Code No. 2024-003)

Recommendation:

We recommend the University review current processes for reporting to NSLDS and implement procedures to ensure submissions are reported timely and accurately.

University Response:

Accepted. The University will take steps to address the recommendation in this finding. The University will correct the software issue which caused some students with the new withdrawal grade code to not have a withdrawal status calculated correctly at the campus level. The University will provide additional training and guidance to address the misinterpretation of withdrawal status effective date reporting which caused an error at the program level.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Current Findings – Federal Compliance and Questioned Costs
For the Year Ended June 30, 2024

Federal Agency: US Department of Education (ED)

Program Name: Fund for the Improvement of Postsecondary Education

ALN: 84.116

Award Number: P116Z230260; Federal Awards Year 2023 - 2024

Questioned Costs: None

Repeat Finding: No

2024-004. Finding: Internal Controls Over Procurement

Northern Illinois University (the University) included incorrect documentation within purchase requisition forms for small purchases and simplified acquisition procurement transactions at the time of approval of the purchase which did not allow a reviewer to determine the appropriateness of the procurement method in the Fund for the Improvement of Postsecondary Education program.

Condition:

The University's internal controls over purchases include review and approval of purchase requisitions in PeopleSoft that document the procurement method selected.

Out of four small purchase procurement transactions tested, four transactions (100%) were approved based on a form that summarized the incorrect procurement method. The University incorrectly indicated on a small purchase waiver form that the transactions were exempt from procurement under Illinois Procurement Code (30 ILCS 500 / 1-13(b)(8)).

Out of four transactions tested meeting the simplified acquisition threshold, four transactions (100%) were approved based on a form that summarized the incorrect procurement method. The University incorrectly indicated on a small purchase waiver form that the transactions were exempt from procurement under Illinois Procurement Code (30 ILCS 500 / 1-13(b)(8)).

Based on additional information provided to us during our testing, the University did have other documentation to support the history of procurement, including rationale for the method of procurement and there were no indications that procurement methods ultimately used were inappropriate.

The sample was not intended to be, and was not, a statistically valid sample.

Criteria:

Uniform Grant Guidance (2 CFR 200.303) 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 procurement procedures are properly followed and support is properly maintained as required by 2 CFR 200.318.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Current Findings – Federal Compliance and Questioned Costs
For the Year Ended June 30, 2024

2024-004. Finding: Internal Controls Over Procurement (Continued)

Cause:

University officials stated that staff turnover and lack of training on policies and procedures governing procurements subject to 2 CFR 200 lead to the incorrect documentation on the purchase requisitions.

Effect:

If the purchase requisition forms contain an incorrect rationale for the procurement method selected, the University could approve payments of federal funds to vendors that do not meet federal regulations. (Finding Code No. 2024-004)

Recommendation:

We recommend the University review current processes for small purchases and simplified acquisition transactions to ensure purchase requisition forms are completed correctly.

University Response:

Accepted. The University has already initiated a review of current processes and is taking steps to address the recommendation.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Prior Findings Not Repeated
For the Year Ended June 30, 2024

Prior Findings Not Repeated

A. Capital Assets

During the prior audit, the University did not properly record and reconcile certain capital asset balances.

During the current audit, our sample testing over capital assets did not identify similar errors. (Finding Code No. 2023-001)

B. Effective Interest Rate

During the prior audit, the University was not utilizing the effective interest rate method for amortizing debt premiums on bond issuances as required by generally accepted accounting principles.

During the current audit, we found no issues with the method used for amortizing debt premiums. (Finding Code No. 2023-004)

C. Cash Management – Timeliness of Subrecipient Payments

During the prior audit, the University did not make certain subrecipient payments timely under the Research and Development Cluster and the Professional and Cultural Exchange Program.

During the current audit, we found no issues with the timeliness of subrecipient payments based on our sample testing. (Finding Code No. 2023-005)

D. Period of Performance – Service Period Beyond Grant’s Period of Performance

During the prior audit, the University charged an expenditure to a grant whereby a portion of the expenditure had a service period extending beyond the grant’s period of performance, and the University’s controls did not detect the error.

During the current audit, we found no issues with expenditures extending beyond a grant’s period of performance based on our sample testing. (Finding Code No. 2023-006)

E. Timeliness of Federal Funding Accountability and Transparency Act Reporting

During the prior audit, the University did not timely report subaward data to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) under the Professional and Cultural Exchange Program.

During the current audit, we found no issues with the timeliness of reporting data to the FSRS. (Finding Code No. 2023-007)

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2024 Expenditures	Provided to Subrecipients
U.S. DEPARTMENT OF EDUCATION				
<u>STUDENT FINANCIAL ASSISTANCE CLUSTER</u>				
Federal Supplemental Educational Opportunity Grants	84.007	P007A161243	\$ 979,367	\$ -
Federal Work-Study Program	84.033	P033A161243	643,651	-
Federal Pell Grant Program	84.063	P063P161370	30,209,367	-
Federal Perkins Loan Program, Beginning Loan Balance	84.038		1,779,568	-
Federal Direct Student Loans	84.268	P268K171370	64,118,975	-
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T171370	81,023	-
Postsecondary Education Scholarships for Veteran's Dependents	84.408		6,973	-
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER			97,818,924	-
RESEARCH AND DEVELOPMENT CLUSTER				
<u>DEPARTMENT OF AGRICULTURE</u>				
Agricultural Research_Basic and Applied Research				
USDA Identification of Regulatory Genes in A. Flavus and A. Nidulans...involved in Mycotoxin Product	10.001	58-6054-9-009	57,322	-
Sustainable Agriculture Research and Education				
Pass-Through University Of Minnesota				
The Impact of Buckwheat Plantings on Releases of Parasitoid Wasps on a Dairy Farm	10.215	H008917141	9,212	-
Agriculture and Food Research Initiative (AFRI)				
Pipeline Hydro-Transport of Biomass Feedstock for Biofuel Production Purposes	10.310	2023-67021-39806	249,257	-
American Rescue Plan Centers of Excellence for Meat and Poultry Processing and Food				
COVID-19: Meat and Poultry Processing Research and Innovation				
Pass-Through Taza Aya				
Toward a More Resilient Domestic Food Infrastructure: Protecting Workers from COVID-19: Communicable Diseases During Meat and Poultry Processing	10.243	2023-70439-3919	56,549	-
TOTAL DEPARTMENT OF AGRICULTURE			372,340	-
<u>DEPARTMENT OF COMMERCE</u>				
National Oceanic and Atmospheric Administration				
Understanding and Mitigating Future Weather and Climate Risks to American Agriculture	11.000	NA220AR4690645	181,178	-
Broad Agency Announcement	11.015	NA210AR4590321	50,765	-
Sea Grant Support				
Human-assisted robotic sampling of aquatic invasive species	11.417	F0008309702070	3,005	-
Climate and Atmospheric Research				
Pass-Through Louisiana State University				
Planning a Flood Resilient Future for New Orleans, LA	11.431	PO-0000178565	6,216	-
Manufacturing Extension Partnership				
Pass-Through Illinois Manufacturing Extension Center				
IMEC - FY23	11.611	IMECFY2023	369,966	-
IMEC - FY24	11.611	IMECFY2024	483,368	-
			853,334	-
TOTAL DEPARTMENT OF COMMERCE			1,094,498	-
<u>DEPARTMENT OF DEFENSE</u>				
Issue of Department of Defense Excess Equipment				
Pass-Through Kansas State University				
Collection of Intimate Partner Violence Incident Data	12.000	A20-0500-S001-A03	145,705	-
National Defense Education Program				
Pass-Through University of Illinois in Urbana-Champaign				
Expanding The Pipeline and Enhancing Education of Students Pursuing Careers in Space	12.006	HQ00342010040	699	-
Basic and Applied Scientific Research				
Automated Evolution of the Software s Robustness through				
Basic, Applied, and Advanced Research in Science and Engineering	12.300	N00014-22-S-B001	142,125	-
Pass-Through MxD				
Machine Learning-based quality improvement for thermal energy cutting processes.	12.630	2022-07	40,130	-
TOTAL DEPARTMENT OF DEFENSE			328,659	-
<u>DEPARTMENT OF INTERIOR</u>				
Wildlife Restoration and Basic Hunter Education and Safety				
Pass-Through Illinois Department of Natural Resources				
Evaluating the impacts of trematodiasis on Lesser Scaup migration and breeding efforts	15.611	RC24W215R1	67,098	-
State Wildlife Grants				
IL Blanding's Turtle Recovery Planning and Implementation	15.634	RC21T136R1	42,102	-
U.S. Geological Survey Research and Data Collection				
Cooperative Agreement with United States Geological Survey	15.808	G23AC00563.00	103,287	-
TOTAL DEPARTMENT OF INTERIOR			212,487	-
<u>DEPARTMENT OF JUSTICE</u>				
OVW Research and Evaluation Program				
Pursuing Justice and Healing through a Domestic Violence Court	16.026	R01A1161973	40,465	1,267
Research and Evaluation Continuation	16.026	15JOVW-22-GG-04758-MUMU	57,323	535
TOTAL DEPARTMENT OF JUSTICE			97,788	1,802

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2024 Expenditures	Provided to Subrecipients
<u>DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction				
Pass-Through University of Houston				
Development of Equipment Rental Schedule for Illinois	20.205	R-23-0079	\$ 14,026	\$ -
Development of Equipment Rental Schedule for Illinois	20.205	R-23-0079-001	13,862	-
TOTAL DEPARTMENT OF TRANSPORTATION			27,888	-
<u>DEPARTMENT OF TREASURY</u>				
Coronavirus State and Local Fiscal Recovery Funds				
Pass-Through Illinois Manufacturing Extension Center				
COVID-19: IMEC - FY24	21.027	IMECFY2024	4,509	-
TOTAL DEPARTMENT OF TREASURY			4,509	-
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
Pass-Through California Institute of Technology				
Improving NIU-JPL method to perform Surveys for Methane Gas Leaks using unmanned aerial vehicles	43.000	1677705	14,573	-
Science				
The Study of phototrophic oxygen production on Earth and exoplanets	43.001	80NSSCC19K0478	33,658	-
Testing early Mars climate from global spatial distribution of valley network geomorphology	43.001	SECAGD20CA0022	92,561	-
			126,219	-
Office of STEM Engagement				
Pass-Through University of Illinois				
NIU/ISGC NASA Internships	43.008	099286-17926	7,413	-
			7,413	-
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			148,205	-
<u>INSTITUTE OF MUSEUM AND LIBRARY SCIENCES</u>				
National Leadership Grants				
Pass-Through University of Illinois of Chicago				
Developing and testing assessment tools for library impact on students' academic success	45.312	19118	30,036	-
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES			30,036	-
<u>NATIONAL SCIENCE FOUNDATION</u>				
Engineering				
RAPID: Collaborative Research: Agent-based modeling toward effective testing and tracing during the COVID-19 pandemic	47.041	2027988	(504)	-
Collaborative Research: Characterization of Transport Property and Microstructure of Battery Electrolyte via In Situ Spectroscopy	47.041	2120559	71,223	-
Collaborative Research: Understanding the Reversible Formation of Sodium Hydrosulfide in Hybrid Electrolytes for High-Energy Density Storage	47.041	2208972	26,580	-
Collaborative Research: Rational Design of Ni/Ga Intermetallic Compounds for Efficient Light Alkanes Conversion Through Ammonia Reforming	47.041	2210868	63,626	-
Integration of multiscale modeling and machine learning for clot mechanics	47.041	2301736	52,856	-
ERI: A dynamic environment AI-based CAM framework for High-Degree-of-Freedom hybrid manufacturing processes	47.041	2301725	68,928	-
The role of posture and stress in human crowd dynamics during emergency situations.	47.041	2308755	30,794	-
Collaborative Research: DMREF: High-Throughput Screening of Electrolytes for the Next-Generation of Rechargeable Batteries	47.041	2323117	27,448	-
Pass Through Purdue University				
CloudMEMS: Cybermanufacturing of Micro-Electro-Mechanical Systems	47.041	10001466-005	1,208	-
			342,159	-
Mathematical and Physical Sciences				
Frustration and Crystallization of Vortices in Artificial Spins/Superconductor Hybrids	47.049	1901843	78,124	-
Development of Controlled Polymerization for Hierarchically Organized Conjugated Polymers	47.049	2004117	31,172	-
Superelectrophiles in the synthesis of materials for organic -based electronics	47.049	1955584	51,601	-
Phenomenology of Electroweak Symmetry Breaking, Supersymmetry, and the Frontiers of the Standard Model	47.049	2013340	27,379	-
Searches for New Phenomena in the Higgs Sector at the LHC	47.049	2110900	207,624	-
Searches for New Phenomena in the Higgs Sector at the LHC	47.049	2110900	85,889	-
Fundamental Study of Dopants Effect for Stable Hybrid Perovskite Materials	47.049	1806152	92,761	-
Mechanistic and Exploratory Photochemistry with Plane-Polarized Light	47.049	2155026	110,888	-
Collaborative Research: Dynamical sampling on graphs: mathematical framework and algorithms	47.049	2208031	76,395	-
Design and Analysis of Algorithms for Structured Optimization	47.049	2307328	41,126	-
Pass-Through from Cornell University				
Theory and Phenomenology at the Frontiers of the Standard Model	47.049	2013340	43,588	-
Collaborative Proposal: FuSe: Spin Gapless Semiconductors and Effective Spin Injection				
Design for Spin-Orbit Logic	47.049	2328828	6,799	-
Optical Transport and Beam Manipulation for Optical Stochastic Cooling	47.049	75548-11307	141,313	-
Pass-Through from Columbia University				
ATLAS Detector Upgrade Production for High-Luminosity LHC	47.049	PHY-1948993	52,656	-
Pass-Through University of Illinois				
US ATLAS Operations	47.049	93443/1172884/2	226,151	-
Pass-Through Cornell University				
Monte Carlo Modeling of Photoemission from Semiconductors	47.049	PHY-1594132	118,163	-
Pass-Through Columbia University				
Post Expedition Award for Justin Todd's Participation on IODP Expedition 395C	47.049	33E (GG009393-04)	13,099	-
			1,404,728	-

Northern Illinois University
A Component Unit of the State of Illinois
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Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2024 Expenditures	Provided to Subrecipients
Geosciences				
The Role of Mesoscale Convective System Precipitation in the Hydroclimate of the Conterminous United States	47.050	1637225	\$ 9,321	\$ -
REU Site: Collaborative Research: Water Resources and Quality in the Riviera Maya, Mexico	47.050	1852290	(281)	-
Collaborative Research: Transient Forcing of the Local Last Glacial Maximum in the Tropical Peruvian Andes	47.050	2002541	7,628	-
Collaborative Research: Advancing our understanding of intraseasonal U.S. severe convective storm variability	47.050	2048770	92,624	-
Collaborative Research: North American Warm-season Extremes in a	47.050	2203516	91,271	-
IODP Expedition 397 Support (Viviane Dos Santos Rocha)	47.050	33H(GG009393-04)	4,138	-
Collaborative Research: REU Site: Water Resources and Quality in the Riviera Maya, MRI Track 1: Acquisition of Aglient 8700 Laser Direct Infrared (LDIR) Chemical Imaging	47.050	2244453	77,806	-
Pass-Through Columbia University	47.050	2320748	295,616	-
Participation of Reed P. Scherer on IODP Expedition 396	47.050	33F(GG009393-04)	1,755	-
Pass-Through Columbia University				
IODP PEA (Exp. 395C): Fluid Rock Interactions and Hydrothermal Alteration Along an Off-Rift Transect of the Reykjanes Ridge South of Iceland.	47.050	33G(GG009393-04)	6,592	-
Pass-Through Columbia University				
Salary support for Justin Dodd's participation on IDOP Expedition 395 (Reykjanes Mantle Convection and Climate) aboard the JOIDES Resolution	47.050	33I(GG009393-04)	22,181	-
Pass-Through Columbia University				
EF Tracking - ACTS Interface Toolset	47.050	43(GG016228-43)	117,746	-
Pass-Through Columbia University				
Investigation of Silicic Acid Supply and Utilization During MIS 11/12 Glacial Termination in Iberian Margin Using Silicon Isotopes in Biogenic Opal	47.050	33J(GG009393-04)	4,895	-
Pass-Through Columbia University				
US Advisory Committee (USAC) Chair, Justin Dodd	47.050	33K(GG009393-04)	14,653	-
IUCRC Planning Grant Northern Illinois University: Center for Interdisciplinary Research on Convective Storms (CIRCS)	47.050	2413246	1,444	-
			747,389	-
Computer and Information Science and Engineering				
Visualizing Data Relationships Across Multiple Views	47.070	2002082	(406)	-
Cues and Actions for Efficient non-verbal human-robot Communication	47.070	2033918	48,399	-
EAGER: Requirements Domain Specifications for Machine-Learned Software Components	47.070	2124606	(4,900)	-
Collaborative Research: Cyber Training: Implementation: Medium:				
FOUNT: Scaffolded, Hands-On Learning for a Data-Centric Future	47.070	2230080	30,576	-
			73,669	-
Biological Sciences				
Collaborative Research: RoL: Impacts of plants and communities on soil microbial composition and function across phylogenetic scales	47.074	1937232	133,041	-
Collaborative Research: The Roles of Community Assembly and Consumer Impacts in Shaping Ecosystem Function	47.074	2016322	183,615	-
CAREER: Ecological and Evolutionary Drivers in an Invasive Host-Parasite System	47.074	2236135	42,472	-
			359,128	-
Social, Behavioral, and Economic Sciences				
CAREER: Assessing Long-Term Social, Cultural, and Political Impacts of the Depart of INGOs in rural Haiti	47.075	1455142	40,483	37,947
Collaborative Research: Identifying Reproducible Research using Human-in-the-loop Machine Learning	47.075	2022443	6,462	-
On the Ground and From Above: A Multi-Scale Analysis of the Factors Influencing Small Mammal Populations in a Restored Tallgrass Prairie	47.075	2322603	10,597	-
			57,542	37,947
STEM Education				
GeoClick: The Value of Click-on-Diagram Questions in Geoscience	47.076	1835950	1,259	-
Collaborative Research: Broadening the fusion of STEM and business curricula in undergraduate sustainability education	47.076	1914909	144,622	-
Collaborative Research: Enhance Design Teamwork Experience in Engineering Education	47.076	2021497	10,516	-
Collaborative Research: DTI: Implementing Mixed Reality for Inclusive and Embodied Learning for Young Children	47.076	2049046	(3,410)	-
Track 1: NIU Noyce Science Teaching Scholarship and Internship Program	47.076	2151059	355,106	51,440
Collaborative Research: DTI: Implementing Mixed Reality for Inclusive and Embodied Learning for Young Children	47.076	2049046	174,898	-
Effects of instructional analogies on illusions of understanding in Introductory Geoscience	47.076	2300992	11,658	-
Investigating motivation to participate in STEM Disability Communities of	47.076	2321195	24,563	-
Pass-Through from Learning Partnership				
Collaborative Research: Developing a Generalized Storyline that Organizes the Supports Evidence-based Modeling of Long-Term Impacts of Disturbances	47.076	LP201803 (DRL-1813802)	4,582	-
Pass-Through from American Educational Research Association				
A Head Start to College: Does Dual Enrollment Equalize Students' Academic and Labor Market Success in STEM?	47.076	NSF-DRL #1749275	26,430	-
Education and Human Resources				
Scholarships and Enhanced Mentoring to Support Graduation of Students in Science and Mathematics	47.076	1834076	144,690	-
			894,914	51,440
Polar Programs				
Collaborative Proposal: Miocene Extremes: A Ross Sea Perspective from IODP Expedition 374 and DSDP Leg 28 Marine Sediments	47.078	1947657	7,527	-
Collaborative Research: Testing the Linchpin of WAIS Collapse with Diatoms and IRD in Pleistocene and Late Pliocene Strata of the Resolution Drift	47.078	1939139	37,812	-
Collaborative Research: Sensitivity of the West Antarctic Ice Sheet to 2 Degree Celsius (SWAIS 2?C)	47.078	2035029	37,624	-
			82,963	-

Northern Illinois University
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Office of International and Integrative Activities IRES: US-Estonia Research Partnership in Reconstructing Past Climate Dynamics	47.079	1827135	\$ 49,303	\$ -
Office of International Science and Engineering IRES: TransArctic Connections: Linking Alaskan Students with Finnish Arctic Scientists for Research in the Rapidly Changing Arctic	47.079	2246406	3,233	-
			52,536	-
NSF Technology Innovation and Partnerships Pass-Through Governors State University NSF Engines: Type-1: Smart Logistics Engine	47.084	NSFENGNIU23	34,322	-
TOTAL NATIONAL SCIENCE FOUNDATION			4,049,350	89,387
DEPARTMENT OF ENERGY				
Department of Energy Managed Labs Search for Pair Production of Higgs Bosons Through Vector Boson Fusion Using the Final State with the ATLAS Detector	81.000	350608	(1,170)	-
PIP-II Warm Unit Design	81.000	653361	472	-
High Luminosity (HL) LHC CMS Detector Upgrade Project Endcap Calorimeter	81.000	SUBCONTRACT 654699	341,208	-
Graduate student support in Lead Battery Science Research	81.000	4J-30341-0033A	794	-
Development of a damping-ring-free electron injector for Future Linear Colliders	81.000	9F-50210	1	-
Development of the MUZE Preliminary Design	81.000	665988	(5,460)	-
Deep Underground Neutrino Experiment (DUNE)	81.000	DE-AC02-07CH11359	54,733	-
Xiao Joint Appointment FY21 & FY22	81.000	XIAO ANL	(1)	-
Spectroscopy	81.000	4J-30341-0054A	5,962	-
Electrode Surface Protection by Self-Assembled Monolayers (SAM) for Lithium Battery - GRA Support	81.000	4J-30341-0057A	(15,753)	-
Deep Underground Neutrino Experiment (DUNE):FD2 PDS	81.000	4J-30341-0058A	55,999	-
Engineering Design of Fixtures for HL-LHC AUP and PIP-II/SSR SRF Cavities	81.000	685037	23,708	-
at Fermilab Application of Machine Learning to Particle-Accelerator Control	81.000	2J-60001 REV0001A	4,536	-
Investigating Battery Fading Mechanism with X-ray Technique	81.000	2J-60001-0002A	16,809	-
Advanced Characterization of Sustainable Cathode Oxides - GRA Support	81.000	2J-60001-0005A	50,747	-
Correlation Spectroscopy	81.000	2J-60001-003A	10,315	-
Fundamental understanding on the interaction between Pt-alloy electrocatalysts and porous carbon	81.000	2J-60001-0006A	(63)	-
University to Argonne Joint Appointment - Brian Toonen	81.000	Toonen ANL	209,536	-
High Performance Computing Research FY23	81.000	2J-60001-0009A	1,444	-
NIU to Argonne Joint Appointment: Dr. Andreas Glatz. FY23	81.000	Glatz ANL	43,122	-
Tao Li Joint Appointment	81.000	Li ANL	123,662	-
Xueying Lu's Joint Appointment	81.000	Lu ANL	92,703	-
G2A62824: Piot Joint Appointment NIU-ANL	81.000	Piot ANL	84,391	-
Zhili Xiao's Joint Appointment	81.000	Xiao ANL	115,300	-
ANL - Graduate Visiting Student (Francis Kim)	81.000	2J-60001-0011A	14,373	-
Electrode Surface Protection by Self-Assembled Monolayers (SAM) for lithium Battery FY23	81.000	2J-60001-0010A	73,895	-
Structural Investigations of Advanced Functional Materials using Neuron and X-ray Scattering	81.000	2J-60001-0014A	38,287	-
Advanced Electrolyte and Materials for Li-ion Batteries	81.000	2J-60001-0013A	(107)	-
Elucidating Electrochemical Interface via Single Crystal Electrochemistry	81.000	2J-60001-0015A	21,395	-
Development of Energy Efficient Oxide Materials - GRA Support (six months)	81.000	2J-60001-0016A	4,202	-
Brendan Wallace's Joint Appointment	81.000	Wallace ANL	41,120	-
Investigating Solid State Battery Materials with X-ray Technique	81.000	2J-60001-0019A	59,908	-
Application and Development of Nuclear Resonance	81.000	2J-60001-0017A	(279)	-
Physics and application of patterned superconducting nanostructures - GRA Support	81.000	2J-60001-0020A	49,640	-
PIP-II Warm Unit Structure Pre-Production Testing	81.000	694145	49,581	-
Development of the MUZE Design	81.000	695188	86,162	-
Development of All Solid-State Battery using Anti-Perovskite Electrolytes	81.000	2J-60001-0021A	41,933	-
Accelerator Design for PIP-II Era Accumulator Rings	81.000	701920	50,541	-
GRA Support - Emily Frame	81.000	2J-60001-0024A	10,453	-
Materials and Interfaces for Fast Charging Li-ion Batteries FY23	81.000	2J-60001-0022A	6,333	-
GRA Support - Jared Coles	81.000	2J-60001-0023A	38,349	-
Detectors for High-granularity Dual Readout Calorimetry	81.000	698354	595	-
Supplemental Request for Bharat Kale Summer 2023	81.000	2J-60001-0009B	4,969	-
Modeling Support to Advance the Performance of Next-generation Batteries at Argonne - GRA Support	81.000	2J-60001-0025A	13,465	-
Transmission electron microscopy characterization of coated cathode materials	81.000	2J-60001-0026A	29,707	-
GRA Support - Emily Frame	81.000	2J-60001-0028A	13,356	-
Studying the solvation structures of sodium batteries	81.000	2J-60001-0029A	17,063	-
Mossbauer Spectroscopy of Fe-Based Sodium-Ion Battery Cathodes	81.000	2J-60001-0027A	4,158	-
Center for Steel Electrification by Electrosynthesis	81.000	4F-60056	49,120	-
Design, Hosting and Analysis of 2022 ALCF Annual User Survey	81.000	2J-60001-0018A	396	-
ALCF - Annual User Survey	81.000	4A-60416	16,654	-
Modeling Support to Advance the Performance of Next-generation Batteries at Argonne - GRA Support	81.000	2J-60001-0025A	11,425	-
Correlative electron microscopy and Synchrotron X-ray characterization of battery materials	81.000	2J-60001-0030A	5,741	-
Pass-Through from University of Oklahoma Nuclear Deterrence Inflation Study	81.000	2023-27	7,832	-
Pass-Through from RadiaSoft LLC Improved Simulation Tools for Optimizing Structure-Based Beam Acceleration and Manipulation	81.000	structwake_niu2023	14,238	-
			1,987,500	-

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Office of Science Financial Assistance Program				
Beam Dynamics Performances of a Superconducting Reentrant-Cavity Photoinjector with Applications to Free-Electron Lasers and Relativistic Ultra-fast Ele applications	81.049	DE-SC0020652	\$ 8,216	\$ -
	81.049	DE-SC0021123	43,475	4,915
	81.049	DE-SC0020064	69,165	-
Nonlinear Dynamics of Integrable Hamiltonian Systems	81.049	DE-SC0020241	16,199	-
High-Performance Electron Sources: Numerical Methods and Beam Dynamics at the Precision Frontier	81.049	DE-SC0021928	154,500	-
Innovative High-Frequency Structures for High-Gradient Wakefield Acceleration	81.049	DE-SC0022010	86,587	-
Illuminating Neutrinos with the DUNE Experiment	81.049	DE-SC0023039	84,153	-
Enabling High-Gradients Efficient Wakefield Accelerators with High-Quality Shaped Electron Bunches	81.049	DE-SC0023524	408,125	195,649
C^2-THE-P^2 = Chicagoland Computational Traineeship in High Energy and Particle Physics	81.049	DE-SC0023266	24,619	-
Accelerating Underrepresented Engineering Careers through Accelerator Innovations	81.049	DE-SC0024483	57,093	-
Intra-Beam Scattering and Beam Cooling for Circular Modes	81.049	DE-SC0024222	15,690	-
Experimental understanding of collective beam dynamics guided by fully self-consistent simulation models	81.049	DE-SC0024445	63,461	-
Pass-Through from Illinois Institute of Technology Chicagoland Accelerator Science Traineeship	81.049	A-20-0036-001	109,854	-
Pass-Through from University of Colorado - Boulder Competing Mechanisms for Injection-Induced Seismicity	81.049	DE-SC0020222	913	-
			1,142,050	200,564
Conservation Research and Development				
Scalable Integration of CO2 Capture and Electrocatalytic Conversion to Organic Liquids	81.086	DE-EE0009418	363,626	205,579
Pass-Through Sprii AeroSystems, Inc			246,437	-
Automated Non-Destructive Inspection of Composite Aerostructures Mfg	81.086	PO 4400004233	610,063	205,579
Renewable Energy Research and Development				
Pass-Through General Motors Company				
Fuel Cell R&D for Heavy-duty Applications Low-cost, Durable Bipolar Plates	81.087	4301458945	58,048	-
TOTAL DEPARTMENT OF ENERGY			3,797,661	406,143
DEPARTMENT OF EDUCATION				
Overseas Programs - Group Projects Abroad				
Project SEED	84.021	P021A210016	12,002	-
Research in Special Education				
IES Institute of Education Science	84.324	R324A230183	264,395	105,835
TOTAL DEPARTMENT OF EDUCATION			276,397	105,835
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pilot Testing of Exoskeleton Applications in Patient Handling Tasks	93.000	75D30121P12322	1,383	-
National Institute for Occupational Safety & Health				
Pilot Testing of Exoskeleton Applications in Patient Handling Tasks Measurement Selection	93.000	75D30122P14162	14,981	-
Pass-Through Winnebago County				
Winnebago County Drug Court Evaluation Project	93.000	1H79TI085870	35,118	-
Research Related to Deafness and Communication Disorders				
Evaluation of micro-epidermal actuators on flexible substrate for noninvasive, pediatric-friendly conductive hearing aid	93.173	R21DCO18894-01A1	37,146	-
Mental Health Research Grants				
Mitigating risk from macroeconomic stress on child mental health	93.242	1R21MH122871-01A1	31,221	-
A randomized controlled trial examining the impact of a brief attention-based neurobehavioral transdiagnostic intervention on acute fear response.	93.242	1R15MH125375-1A1	114,841	-
			146,062	-
Occupational Safety and Health Program				
Great Plains Center for Agricultural Health	93.262	2 U54OH007548-21-00	27,315	-
Pilot testing of knee savers in deep squatting tasks	93.262	75D30123P16383	21,509	-
			48,824	-
Activities to Support State, Tribal, Local and Territorial Health Dept Response to Public Health and Healthcare Crisis.				
Pass-Through Illinois Department of Public Health IDPH Pipeline Program - 2023	93.391	30880033K	93,218	-
Cardiovascular Diseases Research				
Sex-Specific mechanisms of exercise underlying resilience to social stress	93.837	1R15HL147179-01A1	86,050	-
Allergy and Infectious Diseases Research				
Pass-Through University of Iowa				
ACSI Inhibitors with University of Iowa	93.855	S02627.01	241,572	-
Biomedical Research and Research Training				
The Food Master Initiative	93.859	RGM129216B	64,012	-
Conjugate Addition in the Synthesis of Biologically Active N-Herocycles	93.859	1R15GM126498-01	(1,811)	-
A New Approach to Quantitative Analysis of Biomarkers	93.859	1R15GM135796-01	92,058	-
Control of Polarized Basement Membrane Secretion of Epithelial Cells	93.859	1R15GM137236-01	93,186	-
Fluorescent Cellular Assay for Kinase Inhibitors	93.859	1R15GM140403-01	127,682	-
			375,127	-

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2024 Expenditures	Provided to Subrecipients
Child Health and Human Development Extramural Research Pass Through Baylor College of Medicine Leveraging passive objective assessment methods of preschooler's media use to examine multiple paths of influence on sleep, executive function and wei	93.865	HD109876	\$ 22,714	\$ -
Vision Research Word Learning and Vocabulary Development in Blind Children	93.867	1R16EY036101	145,203	-
Medical Library Assistance Pass-Through University of Iowa Smart tablet education for healthy living for community dwelling older adults	93.879	S04162-01	9,457	-
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,256,855	-
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			11,696,673	603,167
DEPARTMENT OF EDUCATION				
<u>TRIO CLUSTER</u>				
TRIO Student Support Services Student Support Services Program - Regular	84.042	P042A201866	148,796	-
TRIO Upward Bound Upward Bound	84.047	P047A221514	615,516	-
			615,516	-
TOTAL TRIO CLUSTER			764,312	-
CCDF CLUSTER				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Child Care and Development Block Grant Pass-Through Illinois Board of Higher Education Early Childhood Access Consortium for Equity Grant (ECACE)	93.575	601-ECC-2200-NIU	1,149,495	-
Pass-Through University of Chicago Compensation and Quality Contracts to CCDF Providers: Payment Policies to Improve Equitable Access to High Quality Child Care	93.575	AWD104517 (SUB00001142)	13,398	-
			1,162,893	-
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,162,893	-
TOTAL CCDF CLUSTER			1,162,893	-
ECONOMIC DEVELOPMENT CLUSTER				
<u>DEPARTMENT OF COMMERCE</u>				
Economic Adjustment Assistance Pass-Through Illinois Central College COVID-19: Ill Central College IT Accelerator	11.307	ED22HDQ3070089	20,705	-
COVID-19: Ill Central College IT Accelerator	11.307	ED22HDQ3070089	66,916	-
TOTAL ECONOMIC DEVELOPMENT CLUSTER			87,621	-
TOTAL DEPARTMENT OF COMMERCE			87,621	-
OTHER PROGRAMS				
<u>DEPARTMENT OF AGRICULTURE</u>				
Secondary Education, Two-Year Postsecondary Education, and Agriculture in the K-12 Classroom: Reaching out to advance diversity in science (ROADS):	10.226	2022-38414-37916	42,869	-
Child and Adult Care Food Program Pass-Through Illinois State Board of Education	10.558	ISBE2024	70,467	-
TOTAL DEPARTMENT OF AGRICULTURE			113,336	-
<u>DEPARTMENT OF COMMERCE</u>				
Pass-Through Illinois Network of Child Care Resources & Referral Agencies Strengthen & Grow Child Care Grant	11.000	INCCRRA2024	57,294	-
TOTAL DEPARTMENT OF COMMERCE			57,294	-
<u>DEPARTMENT OF DEFENSE</u>				
Issue of Department of Defense Excess Equipment Pass-Through Cherokee Insights LLC Continuation FY22 Subcontract Relating to Air Force Family Advocacy Programs	12.000	29700-0006-002	300,513	-
TOTAL DEPARTMENT OF DEFENSE			300,513	-
<u>DEPARTMENT OF INTERIOR</u>				
Native American Graves Protection and Repatriation Act Consultation on Human Remains and Archaeological Materials in the Department of Anthropology Collections at NIU	15.922	P23AP01778-00	29,464	-
NAGPRA: Reassessing Collections at the Pick	15.922	P21AP11555-00	4,303	-
TOTAL DEPARTMENT OF INTERIOR			33,767	-

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2024 Expenditures	Provided to Subrecipients
DEPARTMENT OF JUSTICE				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus Program Solicitation	16.525	15JOVW-22-GG-03151-CAMP	\$ 77,407	\$ 1,032
TOTAL DEPARTMENT OF JUSTICE			77,407	1,032
DEPARTMENT OF LABOR				
Occupational Safety and Health_Susan Harwood Training Grants				
Susan Harwood Training Grant	17.502	SH-36984-21-60-F-17	900	-
Susan Harwood Training Program 2022-2023: Targeted Training Program	17.502	SH-39135-22-60-F-17	45,949	-
Susan Harwood Training Program 2023-2024: Targeted Training Program	17.502	23F60SH000045-01-00	98,364	-
TOTAL DEPARTMENT OF LABOR			145,213	-
DEPARTMENT OF STATE				
Academic Exchange Programs - Graduate Students				
Pass-Through Institute of International Education				
2019 Fulbright Gateway Orientation	19.400	FST1901_NIU_4.1.19	200	-
Professional and Cultural Exchange Programs - Citizen Exchanges				
SEAYLP	19.415	S-ECAGD-20-CA-0022	25,987	-
PYLP 2021	19.415	SECAG021CA3070	7,394	-
PYLP 2021	19.415	SECAG021CA3070	(100)	-
Southeast Asia Youth Leadership Program	19.415	SECAGD20CA0022	44,029	-
Southeast Asia Youth Leadership Program	19.415	SECAGD20CA0022	(9)	-
PYLP 2021: Engaging Young Advocates in Environmental Preservation and Peacebuilding	19.415	SECAGD21CA3070	48,414	-
PYLP 2021	19.415	SECAGD21CA3070	7,442	-
Southeast Asia Youth Leadership Program 2022-2025_Administrative	19.415	SECAGD22CA0056	177,595	-
Southeast Asia Youth Leadership Program 2022-2025_Program Costs	19.415	SECAGD22CA0056	356,136	-
PYLP 2021: Engaging Young Advocates in Environmental Preservation and Peacebuilding	19.415	SECAGD21CA3070	13,902	-
PYLP 2021: Engaging Young Advocates in Environmental Preservation and Peacebuilding	19.415	SECAGD21CA3070	154,879	7,400
Pass-Through Virginia Commonwealth University				
ENVEST Tanzania	19.415	FP00012418_SA001	62,119	-
			897,988	7,400
TOTAL DEPARTMENT OF STATE			897,988	7,400
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Promotion of the Humanities Division of Preservation and Access				
Street & Smith Project	45.149	PW-269299	327	-
Textile Rehousing Project of the Burma Art Collection	45.149	PG-280851-21	(3)	-
Digital POWRR Professional Development Institutes for Digital Preservation	45.149	PE-284404.22	158,386	-
The Tousey Project	45.149	PW-285073.22	147,031	57,402
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			305,741	57,402
INSTITUTE OF MUSEUM AND LIBRARY SCIENCES				
Museums for America				
Weaving the Past, Preserving the Future: Digitizing the Burma Art Collection.	45.301	IGSM-249234-OMS-21	7,966	-
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES			7,966	-
SMALL BUSINESS ADMINISTRATION				
Congressional Grants				
Northern Illinois Food and Workforce Development Project	59.059	SBAHQ22IO111	230,938	-
DEPARTMENT OF EDUCATION				
Migrant Education_State Grant Program				
Pass-Through Illinois State Board of Education				
FY22 Summer Migrant Education Program	84.011	22-4340-01-16-019-5430-51	(39)	-
FY 23 Migrant Education - Regular Year	84.011	23-4340-00-16-019-5430-51-eGMS	(1)	-
Migrant Education Program Coordination	84.011	MY22451	845,604	-
FY23 Title I Summer Migrant Education Program	84.011	23-4340-01-016-019-5430-51	67,872	-
FY 24 Migrant Education - Regular Term	84.011	24-4340-00-16-019-5430-51-eGMS	172,650	-
FY 24 Summer Migrant Education Program	84.011	24-4340-01-16-019-5430-51-Summe	47,181	-
			1,133,267	-
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program				
National Resource Center (NRC)	84.015	P015A180131	6,978	-
Foreign Language and Areas Studies Fellowships (FLASF)	84.015	P015B180131	17,446	-
Teach Southeast Asia II	84.015	P015B220092	249,715	-
2022 National Resource Center	84.015	P015A230092	197,340	-
			471,479	-
Overseas Programs - Doctoral Dissertation Research Abroad				
The Philippines Coffee & Carabao Culture and Language: Tagalog Language Immersion in Northern and Southern Rural Philippines	84.022	P021B220007	31,147	-

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2024 Expenditures	Provided to Subrecipients
Fund for the Improvement of Postsecondary Education				
Advanced Electronics Initiative, DeKalb	84.116	P116Z230260	\$ 1,086,423	\$ -
Room to Grow: Northwestern Illinois Workforce Development	84.116	P116W230138	47,776	27,916
Pass-Through Consortium of Academic and Research Libraries in Illinois				
Teaching Photography: A Curriculum Guide	84.116	104953-19490	41,140	-
			<u>1,175,339</u>	<u>27,916</u>
School Safely National Activities				
Preparing Educators as School Psychologists in Northern Illinois (PESP-NI)	84.184	S184X220145-1	668,937	-
Rehabilitation Long-Term Training				
Preparation of Vision Rehabilitation Therapists and Orientation & Mobility				
Specialists to Prepare Individuals with Visual Disabilities for the 21st Ce	84.129	H129P190012.1.1&2.1	117,493	-
			<u>117,493</u>	<u>-</u>
Twenty-First Century Community Learning Center				
Pass-Through Illinois State Board of Education				
Scientific Argumentation in Transportable Invention Space	84.287	FY22 Cohort Project 1	23,932	-
Nita M. Lowey Twenty-First Century Community Learning Centers	84.287	23-4421-A2-16-019-5430-51- Cohort 22	90,881	-
			<u>114,813</u>	<u>-</u>
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities				
Project Fusion: Bringing Together Scholars in Teacher of the Visually Impaired and Orientation and Mobility Programs to Serve Children with Visual Imp	84.325	H325K180006	174,317	-
Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Training Costs	84.325	H325K200086	176,325	-
Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Administrative	84.325	H325K200086	31,135	-
Project Justice, Equity, Diversity, and Inclusion (JEDI)	84.325	H325K230022	59,369	-
Project Orientation and Mobility (O&M) Justice, Equity, Diversity, and Inclusion (JEDI): Preparing Diverse Scholars in an Orientation and Mobility Pro	84.325	H324R230024	50,465	-
Projects SMARTS	84.325	H325D230030	28,304	21,748
			<u>519,915</u>	<u>21,748</u>
Child Care Access Means Parents in School				
CCAMPIS 2022	84.335	P335A220131	543,093	-
			<u>543,093</u>	<u>-</u>
<u>COVID-19 Education Stabilization Fund</u>				
Pass -Through Illinois Board of Higher Education				
COVID-19: Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	S425D210041	1,785,554	-
COVID-19: Governor's Emergency Education Relief Fund (GEER II)	84.425C	601-GEE-2200 NIU	629,510	-
TOTAL CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT			<u>2,415,064</u>	<u>-</u>
TOTAL DEPARTMENT OF EDUCATION			<u>7,190,547</u>	<u>49,664</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Development of Alternative Pathways to the Early Childhood Education Credential through Competency-Based Online Modules				
Pass-Through Illinois Network of Child Care Resource & Referral Agencies				
Gateways Early Childhood Education Credential Module Pilot	93.000	INCCRRA-CCRG	(5,467)	-
			<u>(5,467)</u>	<u>-</u>
Model State-Supported Area Health Education Centers				
Pass-Through University of Illinois at Chicago				
Northeast Illinois Area Health Education Center	93.107	19236	119,968	-
			<u>119,968</u>	<u>-</u>
Substance Abuse and Mental Health Services, Projects of Regional and National Significance				
I'm Here: Youth Mental Health Awareness Training Program for Adults	93.243	1H79SM084516-01	78,859	-
Pass-Through Winnebago County Regional Planning & Development				
Research and Evaluations of the Winnebago County Adult Drug Court Program	93.243	1H79TI081068-01	11,744	-
			<u>90,603</u>	<u>-</u>
Every Student Succeeds Act/Preschool Development Grants				
Pass-Through Nebraska Children and Families Foundation				
Nebraska Children & Families Fdn	93.434	23-PDG-23	133,548	-
			<u>133,548</u>	<u>-</u>
Chafee Education and Training Vouchers Program (ETV)				
Pass-Through the Department of Children and Family Services				
Permanency Enhancement Project FY21	93.599	2275719021	7	-
			<u>7</u>	<u>-</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>338,659</u>	<u>-</u>
TOTAL OTHER PROGRAMS			<u>9,699,369</u>	<u>115,498</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 121,229,792</u>	<u>\$ 718,665</u>

11.000 total - \$238,472
12.000 total - \$446,218
93.000 total - \$46,015

See notes to schedule of expenditures of federal awards.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Note 1 Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Northern Illinois University (the University) under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the 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). 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 position, or cash flows of the University.

Note 2 Significant Accounting Policy

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.

Note 3 Nature of Programs

For purposes of the Schedule, federal awards include all grants, contracts, and similar agreements entered into directly between the University and agencies and departments of the federal government and all sub-awards to the University by nonfederal organizations pursuant to federal grants, contracts, and similar agreements. The U.S. Department of Education has been designated as the University's overall cognizant agency for the audit performed in accordance with the requirements of the Uniform Guidance. The U.S. Department of Health and Human Services has been designated as the University's cognizant agency for the Facilities and Administrative Cost Rates. The University did not receive federal noncash assistance during the fiscal year ended June 30, 2024. No federal insurance was received by the University during the year ended June 30, 2024.

Note 4 Indirect Cost Rate Cost Allocation

The University has a plan for allocation of common and indirect costs related to grant programs in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The University allocates amounts to grant programs using an indirect cost rate based on a federally negotiated indirect cost rate agreement, and therefore does not use the 10 percent de minimis rate provided for under the Uniform Guidance.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Note 5 Reconciliation of the Schedule of Expenditures of Federal Awards to the Statement of Revenues, Expenses, and Changes in Net Position

The following is a reconciliation of total expenditures as reported on the accompanying Schedule of Expenditures of Federal Awards to the operating revenue item of federal and state grants and other contracts and the nonoperating revenue item of Pell grants on the Statement of Revenues, Expenses, and Changes in Net Position included in the University's financial statements:

	<u>(in Thousands)</u>
Total expenditures as reported in the Schedule of Expenditures of Federal Awards	\$ 121,230
Remove the following:	
Federal Perkins Loan Program, Beginning Fund Balance	(1,780)
Federal Perkins Loan Program, New Loans	-
Federal Direct Loans Program	(64,119)
Add the following:	
Direct state grants/contracts	<u>25,008</u>
Total federal and state grants and other contracts, FSEOG, and Pell Grants revenues as reported in the Statement of Revenues, Expenses, and Changes in Net Position	<u><u>\$ 80,339</u></u>

Note 6 Federal Student Loan Program

During the fiscal year ended June 30, 2024, the University issued new loans to students under the Federal Direct Student Loan Program (FDSLP). The loan program includes subsidized and unsubsidized Stafford Loans, Parents' Loans for Undergraduate Students (PLUS), and PLUS Loans for graduate and professional students. The value of loans issued for the FDSLP is based on disbursed amounts. The loan amounts issued during the year are disclosed on the Schedule. The University is responsible only for the performance of certain administrative duties with respect to the federally guaranteed student loan programs and, accordingly, balances and transactions relating to these loan programs are not included in the University's basic financial statements. Therefore, it is not practicable to determine the balance of loans outstanding to students and former students of the University at June 30, 2024.

The Federal Perkins loan program is directly administered by the University and was previously considered a revolving loan program whereby collections received on past loans, including interest, is loaned out to current students. The beginning balance on these loans are disclosed in the Schedule. The outstanding balance at June 30, 2024 was \$1,317,000. There were no new loans issued through the Federal Perkins Loan Program during the year ended June 30, 2024. Loans outstanding at the beginning of the year are included in the federal expenditures presented in the Schedule.

While institutions cannot make new loan advances, institutions may continue servicing their Perkins Loan portfolio and may choose to liquidate by assigning all loans to the Department of Education at any time in the future. The University has selected to service the portfolio and will re-evaluate possible transition to liquidate annually.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Schedule of Federal and Nonfederal Financial Activity
For the Year Ended June 30, 2024 (Accrual Basis)
(in Thousands)

Schedule A - Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 121,230	
Total new loans made not included on SEFA schedule	-	*
Amount of federal loan balances at beginning of the year (not included on the SEFA schedule) and continued compliance required	-	*
Administrative cost allowance on federal loan programs (not included on SEFA schedule)	-	*
Other noncash federal award expenditures (not included on SEFA schedule)	-	

Total Schedule A	\$ 121,230
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Schedule B - Total Financial Component

Total operating expenses (from financial statements)	\$ 516,952
Total nonoperating expenses and losses (from financial statements)	8,636
Total new loans made	64,119
Amount of federal loan balances at beginning of year	1,780

Total Schedule B	\$ 591,487
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Schedule C	Amount	Percent
Total Schedule A	\$ 121,230	20.5%
Total nonfederal expenses	470,257	79.5%
Total Schedule B	\$ 591,487	100%

* Loan amounts and associated cost allowances (which reduced expense amounts reported in the financial statements) are included on the SEFA schedule.

These schedules are used to determine the University's single audit costs in accordance with the Uniform Grant Guidance.

See accompanying independent auditor's report.