

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, 2023

**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, 2022

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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	Beth Ingram
Vice President for Administration and Finance and Chief Financial Officer (from January 17, 2023)	George Middlemist
Vice President for Research and Innovation Partnerships	Gerald Blazey
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 Cotsones
Vice President for University Advancement	Catherine Squires
Director of Internal Audit	Danielle Schultz

Financial Staff

Associate Vice President for Finance and Treasury	Shyree Sanan
Controller	Jason Askin
Deputy Controller	Greg Martyn
Financial Reporting Manager	Kathy Marshall

NIU Board Members

Chair	Eric Wasowicz
Vice Chair	Rita Athas
Secretary	Montel Gayles
Trustees	Bob Pritchard John R. Butler Dennis Barsema Veronica Herrero
Student Trustee	Tim Moore

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, 2023

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 Principals, 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.

SUMMARY OF FINDINGS

	<u>Current Report</u>	<u>Prior Report</u>
Number of Findings	7	2
Repeated Findings	0	1
Prior Recommendations Implemented or Not Repeated	2	3

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				
2023-001	11	NEW	Capital Assets	Significant Deficiency
2023-002	13	NEW	Financial statements	Significant Deficiency
2023-003	15	NEW	Leases	Significant Deficiency
2023-004	16	NEW	Effective Interest Rate	Significant Deficiency
Current Findings – Federal Compliance				
2023-005	17	NEW	Cash Management – Timeliness of Subrecipient Payments	Significant Deficiency and Noncompliance
2023-006	18	NEW	Period of Performance – Service Period Beyond Grant's Period of Performance	Significant Deficiency and Noncompliance
2023-007	19	NEW	Timeliness of Federal Funding Accountability and Transparency Act Reporting	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	21	2022/2020	Inadequate Internal Controls over Census Data	
B	21	2022/2022	Inadequate Internal Controls over Revenue Recognition	

NORTHERN ILLINOIS UNIVERSITY
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EXIT CONFERENCE

The University waived an exit conference via email correspondence from Vice President George Middlemist on March 12, 2024. The responses to the recommendations were provided by Jason Askin, Controller via email correspondence on March 13, 2024.



RSM US LLP

**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 (University), a component unit of the State of Illinois, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated March 19, 2024. That report includes an emphasis of matter relating to the restatement of opening intangible right-to-use assets and subscription liabilities due to the adoption of Governmental Accounting Standards Board's Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.

The financial statements of the Northern Illinois University Foundation and the Northern Illinois Research Foundation, discretely presented component units of the University, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control or compliance and other matters associated with these component units.

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 2023-001 through 2023-004 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*.

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 and questioned costs. 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
March 19, 2024



RSM US LLP

**Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance;
and 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 the 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, 2023. 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, 2023.

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, 2023. Our audit, as described below, did not include the operations of these component units because the component units did not expend federal funding during the year ended June 30, 2023.

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 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 2023-005 through 2023-007. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the University's responses to the noncompliance 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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-005 through 2023-007, to be significant deficiencies.

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 the Northern Illinois University, a component unit of the State of Illinois, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon dated March 19, 2024, which contained unmodified opinions on those financial statements. That report includes an emphasis of matter relating to the restatement of opening intangible right-to-use assets and subscription liabilities due to the adoption of Governmental Accounting Standards Board's Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our report includes 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 19, 2024

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, 2023

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
Various	Research and Development Cluster
84.007/84.033/84.038/84.063/84.268/84.379/84.408	Student Financial Assistance Cluster
84.425C/84.425D/84.425E/84.425F	COVID 19 - Education Stabilization Fund
17.502	Occupational Safety and Health Susan Harwood Training Grants
19.415	Professional and Cultural Exchange Programs – Citizen Exchanges
97.036	COVID 19 - Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between type A and type B programs: \$795,345

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, 2023

Finding 2023-001 Capital Assets

Northern Illinois University (the University) did not properly record and reconcile its capital asset balances.

During our testing of the University's capital assets, we noted the following matters which are not corrected in the financial statements as management concluded they do not cause a material misstatement:

- Two projects totaling \$672,496, substantially completed and put in use in prior years, are included in year-end construction in progress and no depreciation has been recorded for the projects. The projects should have been moved from construction in progress to buildings in the year of completion and depreciation started in that year. The University elected not to record an adjusting entry for this matter.
- A balance of \$469,593, unassociated with any specific project and carried forward for several years, is included in year-end construction in progress. The University plans to expense this amount in fiscal year 2024 and therefore elected not to record an adjusting entry for this matter.
- The University's schedule of accumulated depreciation exceeds the recorded balance of accumulated depreciation by \$2,950,528. This is a historical variance unrelated to current year depreciation, which has been rolling forward for several years. The University elected not to record an adjusting entry for this matter.

Section 1400 *Reporting Capital Assets* of the Governmental Accounting Standards Board Codification states capital assets should be depreciated over their estimated useful lives which begins when an asset is complete and in service. Additionally, capital assets are defined as assets that have a useful life extending beyond a single reporting period. In order to determine an asset will have a useful life beyond a single reporting period, amounts included in construction in progress must be associated with an identifiable asset. Finally, capital assets are to be reported net of accumulated depreciation on the statement of net position. This should include the accumulated depreciation associated with each capital asset.

Also, 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 captured for the financial statements.

University officials indicated the errors were due to oversight and historical variances that existed prior to the current management team.

As a result of the issues noted above, capital assets, net of accumulated depreciation and net investment in capital assets on the University's statement of net position are both overstated by approximately \$3,420,000. (Finding Code No. 2023-001)

Recommendation:

We recommend the University adjust its capital asset records in fiscal year 2024 for the noted errors and review its internal controls over the recording and reconciling of capital assets.

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, 2023

Finding 2023-001 Capital Assets (Continued)

University Response:

Accepted. The University will improve communications to ensure open CIP projects are capitalized upon determination of substantial completion. Additionally, the University will ensure that the historical variances noted in construction in progress and accumulated depreciation are investigated and appropriately adjusted.

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, 2023

Finding 2023-002 Financial Statements

Northern Illinois University (the University) did not properly adjust its financial statements for certain revenue and expense 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, which are not adjusted for in the financial statements as management determined they did not result in a material misstatement.

- The University's 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. This resulted in year-end accounts receivable and revenue being overstated by the same amount. The University elected not to record an adjusting entry for this matter.
- The University billed a commercial customer for internet service on a calendar year basis, in arrears, and recorded the revenue when billed instead of when earned. This resulted in \$875 of fiscal year 2022 revenue being recognized in fiscal year 2023. While the error could be isolated to a specific set of accounts, as we do not test 100% of the transactions, there is an additional projected error of current year revenue being overstated by \$737,774. The University elected not to record an adjusting entry for this matter.
- The University's entry to set-up prepaids (classified in current other assets on the statement of net position) for invoices paid in fiscal year 2023 that benefit fiscal year 2024 did not include all necessary invoices. When testing expenses, we identified \$163,919 that should have been expensed in fiscal year 2024 instead of 2023. As we do not test all transactions, there is an additional projected error of prepaids being understated and expenses overstated by \$1,592,922. 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 indicated the errors were due to oversight and its review process for identifying prepaids being limited to certain accounts, which do not include the accounts in which the noted prepaid errors were identified.

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

Recommendation:

We recommend the University review its process to record year-end prepaids and cash basis transactions to ensure revenue and expense amounts are properly recorded in the University's financial statements.

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, 2023

Finding 2023-002 Financial Statements (Continued)

University Response:

Accepted. The University will conduct a comprehensive review of each component of the finding. The University will review the closing entry for elimination of direct loan revenue and expense to ensure compliance with GAAP financial reporting standards. Additionally, the University will review and modify business practices and process related to accounts receivable and prepaid expenses to eliminate all material exceptions.

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, 2023

Finding 2023-003 Leases

Northern Illinois University (the University) did not record a right-to-use asset nor a related lease liability for a lease agreement entered into during fiscal year 2023 which met the requirements of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*.

During our testing of the completeness of the University's lease agreement detail, we noted a five-year lease agreement for copiers and printers that was not included. The University's year-end assets and liabilities would have increased by approximately \$2,800,000 if this lease 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 captured on the statement of net position as intangible right-to-use assets and lease liabilities.

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 indicated during the initial determination of whether the agreement met the requirements of GASB Statement No. 87, they incorrectly determined the agreement was cancellable and therefore did not include the agreement in the analysis.

Failure to include all required lease agreements could result in a material misstatement within the University's financial statements. (Finding Code No 2023-003)

Recommendation:

We recommend the University add the lease to its tracking software in fiscal year 2024. We further recommend the University enhance their procedures over the review of potential lease agreements for proper inclusion within the University's financial statements.

University Response:

Accepted. The University will update its procedures to ensure that all leases are properly evaluated and accounted for in accordance with GASB Statement No. 87, *Leases*.

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, 2023

Finding 2023-004 Effective Interest Rate

Northern Illinois University (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 fiscal year 2023 audit, after noting the University had been historically amortizing debt premiums using the straight line method, we requested the University calculate the related amortization using the effective interest rate method. Upon review of the calculation, the University determined there was a difference between the periodic outcomes of the two methods and converted to the effective interest rate in the current year. To switch to the correct method, the University recognized a reduction in current year interest expense of \$4,375,305. Of this amount, \$1,625,226 is the fiscal year 2023 amortization difference between the two methods while the remaining \$2,750,079 is for prior year differences.

Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, paragraph 185, states that the difference between the present value and the face amount of a bond should be treated as a discount or premium and amortized as interest expense or revenue over the life of the bond in such a way to result in a constant rate of interest when applied to the amount outstanding at the beginning of any given period. This is the effective interest rate method.

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 management is recording amounts in accordance with generally accepted accounting principles.

University officials indicated prior to preparing the calculation, they believed the difference between the straight-line method and the effective interest rate method would not result in a significant difference. Therefore, the straight-line basis was used for consistency each year.

Failure to use the proper amortization method may cause the University's financial statements to be materially misstated. (Finding Code No. 2023-004)

Recommendation:

We recommend the University use the effective interest rate method to amortize bond premiums in accordance with generally accepted accounting principles.

University Response:

Accepted. The University adjusted the amortization of bond premiums on all outstanding bond issuances from straight-line to the effective interest method during the year ended June 30, 2023. The University will ensure that future bond issuances, if any, are in accordance with generally accepted accounting principles regarding the amortization of premium/discount.

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, 2023

Federal Agencies: U.S. Department of Energy; U.S. Health and Human Services; and U.S. Department of State

Program Names: Research and Development Cluster; Professional and Cultural Exchange Program

ALN #s: 81.086, 81.049, 93.859, 19.415

Award Numbers: DE-EE0009418, DE-SC0021123, RGM129216B, SECAGD21CA3070; Federal Award Year 2022 - 2023

Questioned Costs: None

2023-005. Finding: Cash Management – Timeliness of Subrecipient Payments

Northern Illinois University (the University) did not make certain subrecipient payments timely under the Research and Development Cluster and the Professional and Cultural Exchange Program.

Out of 31 subrecipient payments tested which were made by the University under the Research and Development Cluster, 11 payments (35%) were not made within 30 days after receipt of the billing from the subrecipient. Payments to the subrecipients were made 35-166 days after receipt of the billing. The sample was not intended to be, and was not, a statistically valid sample.

Out of two subrecipient payments tested which were made by the University under the Professional and Cultural Exchange Program, one payment (50%) was not made within 30 days after receipt of the billing from the subrecipient. Payment to the subrecipient was made 31 days after receipt of the billing. The sample was not intended to be, and was not, a statistically valid sample.

Under Uniform Guidance (2 CFR 200.305(b)(3)), when the reimbursement method is used, the Federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the Federal awarding agency or pass-through entity reasonably believes the request to be improper.

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 subrecipient payments are made timely.

The University officials stated the payment delays were due to the additional steps required to obtain the Principal Investigator review and approval to ensure payments are proper. Additionally, payments due at the end of the calendar year were further delayed due to University closure, holidays, and regular business schedules.

Without proper program cash management policies and procedures, late subrecipient payments could result in the loss of future funding. (Finding Code No. 2023-005)

Recommendation:

We recommend the University review current processes, policies and procedures to minimize the time elapsing between the transfer of federal funds to the subrecipient.

University Response: Accepted. The University will review its current processes, policies and procedures to minimize the time between the transfer of federal funds to the subrecipient.

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, 2023

Federal Agencies: Department of Education

Program Names: Education Stabilization Fund

ALN #s: 84.425F

Award Numbers: P425F202766 - 20B; Federal Award Year 2022 - 2023

Questioned Costs: \$29,018

2023-006. Finding: Period of Performance – Service Period Beyond Grant’s Period of Performance

Northern Illinois University (the University) charged an expenditure to the 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.

For one out of 42 institutional expenditures tested (2.4%), a portion of one expenditure had a service period through November 28, 2027, which extends beyond the grant's period of performance of June 30, 2023, and was charged to the grant for reimbursement. The total amount charged extending beyond the period of performance was \$29,018. The sample was not intended to be, and was not, a statistically valid sample.

The period of performance for the Higher Education Emergency Relief Fund - Institutional Awarded ended on June 30, 2023.

Uniform Grant Guidance (2 CFR 200.403(h)) states that costs must be incurred during the approved budget period.

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 only expenditures within the period of performance are charged to the grant.

University officials stated this was due to employee misapplication of the period of performance guidance for this maintenance agreement.

Charging an expenditure outside of the period of performance could result in the University repaying the amount requested for reimbursement or loss of future funding. (Finding Code No. 2023-006)

Recommendation:

We recommend the University review current processes, policies and procedures to ensure only expenditures within the period of performance are charged to a grant.

University Response: Accepted. This was an isolated occurrence resulting from various policy guidance governing HEERF funding. The University has controls to ensure that only expenditures within the period of performance are charged to the grant. The University will provide additional training on cost allocation to staff. In addition, the University is taking immediate steps to resolve the questioned cost.

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, 2023

Federal Agencies: Department of the State

Program Names: Professional and Cultural Exchange Program

ALN #s: 19.415

Award Numbers: SECAGD21CA3070; Federal Award Year 2022 - 2023

Questioned Costs: None

2023-007. Finding: Timeliness of Federal Funding Accountability and Transparency Act Reporting

Northern Illinois University (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.

One out of one subaward obligations/modifications were not reported in FSRS within the last day of the month following the month in which the subaward/subaward amendment obligation was made. The subaward modification was reported 161 days after the due date.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
1	0	1	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$ 100,000	\$ 0	\$ 100,000	\$ 0	\$ 0

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L.No. 109-282), as amended by section 6202 of Public Law 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). The non-federal entity is required to report each obligating action to FSRS. The action must be reported in FSRS no later than the last day of the month following the month in which the subaward/subaward amendment was made.

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 reports are submitted timely.

The University officials stated the delayed reporting was due to workload transitions and staffing turnover.

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, 2023

2023-007. Finding: Timeliness of Federal Funding Accountability and Transparency Act Reporting (Continued)

Without proper program reporting policies and procedures, the submission of late reports results in noncompliance with Federal regulation and could result in the loss of future funding. (Finding Code No. 2023-007)

Recommendation:

We recommend the University review current processes and procedures to ensure Federal Funding Accountability and Transparency Act reporting requirements are completed timely.

University Response: Agreed. The University has already taken proactive steps to ensure Federal Funding Accountability and Transparency Act reporting requirements are completed timely.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Prior Findings Not Repeated
For the Year Ended June 30, 2023

Prior Findings Not Repeated

A. Inadequate Internal Controls over Census Data

Northern Illinois University (University) did not have adequate internal control over reporting its census data and did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans were complete and accurate.

During the current audit, the University implemented controls over reporting of census data, including a reconciliation of data with the plans. Current year census data testing did not identify any similar matters. (Finding Code No. 2022-001, 2021-001, 2020-001)

B. Inadequate Internal Controls over Revenue Recognition

Northern Illinois University (University) did not have adequate internal controls over the reclassification of unearned revenue to revenue once earned.

During the current audit, our testing over unearned revenue balances did not identify any similar matters. (Finding Code No. 2022-002)

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
U.S. DEPARTMENT OF EDUCATION				
STUDENT FINANCIAL ASSISTANCE CLUSTER				
Federal Supplemental Educational Opportunity Grants	84.007	P007A161243	\$ 1,293,060	\$ -
Federal Work-Study Program	84.033	P033A161243	516,661	-
Federal Pell Grant Program	84.063	P063P161370	26,838,657	-
Federal Direct Student Loans Program (Perkins), Beginning Loan Balance	84.038		3,350,645	-
Federal Direct Student Loans	84.268	P268K171370	68,064,505	-
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T171370	84,249	-
IASG - Iran and Afghanistan Service	84.408		6,501	-
			<u>100,154,278</u>	<u>-</u>
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER				
COVID-19 Education Stabilization Fund				
Higher Education Emergency Relief Fund (HEERF):				
COVID-19: HEERF Student Aid Portion	84.425E	P425E200392	3,235,095	-
COVID-19: HEERF Institutional Portion	84.425F	P425F202766 - 20B	3,228,183	-
Total Higher Education Emergency Relief Fund			<u>6,463,278</u>	<u>-</u>
Pass-Through Illinois Board of Higher Education				
COVID-19: Governor's Emergency Education Relief Fund (GEER)	84.425C	21GEERNIU	1,066,213	-
COVID-19: Governor's Emergency Education Relief Fund (GEER II)	84.425C	21RFP06	29,025	-
COVID-19: Governor's Emergency Education Relief Fund (GEER II)	84.425C	601-GEE-2200 NIU	394,604	-
COVID-19: Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	S425D210041	947,885	-
Total pass through programs			<u>2,437,727</u>	<u>-</u>
			<u>8,901,005</u>	<u>-</u>
TOTAL EDUCATION STABILIZATION FUND				
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>109,055,283</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
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	11,399	-
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	3,960	-
COVID-19: Meat and Poultry Processing Research and Innovation				
Pass-Through Taza Aya Inc				
Toward a More Resilient Domestic Food Infrastructure: Protecting Workers from Communicable Diseases During Meat and Poultry Processing.	10.243	20237043939198	3,169	-
			<u>18,528</u>	<u>-</u>
TOTAL DEPARTMENT OF AGRICULTURE				
DEPARTMENT OF COMMERCE				
Broad Agency Announcement - National Oceanic and Atmospheric Administration				
Faster, Clearer, Stronger Communication and Action: Building IWT and Vulnerable Resident Connections to Improve Severe Weather Literacy and Outcomes	11.015	NA210AR4590321	33,953	-
Sea Grant Support				
Human-assisted robotic sampling of aquatic invasive species	11.417	F0008309702070	3,689	-
Pass-Through Purdue University				
Behavior based classification of aquatic invasive fish species in underwater video	11.417	F0008309702075	78	-
			<u>3,767</u>	<u>-</u>
Climate and Atmospheric Research				
Pass-Through Louisiana State University				
Planning a Flood Resilient Future for New Orleans, LA	11.431	PO-0000178565	18,287	-
Congressionally Identified Awards & Projects				
Understanding and Mitigating Future Weather and Climate Risks to American Agriculture	11.469	NA220AR4690645	106,195	-
Measurement and Engineering Research and Standards				
Development and Validation of Physics-Based AM Models for Process Control and Quality Assurance Assurance NIST/DOC	11.609	70NANB13H194	27	-
Hollings Manufacturing Extension Partnership				
Pass-Through Illinois Manufacturing Extension Center				
FY20 IMEC Partnership	11.611	IMECDCO2020	(681)	-
IMEC Regional FY22	11.611	IMECFY2022	385,753	-
IMEC - FY23	11.611	IMECFY2023	542,109	-
			<u>927,181</u>	<u>-</u>
Science, Technology, Business and/or Education Outreach				
Pass-Through Association of Public and Land-Grant Universities				
NIU-IMEC Partnership of Advance Manufacturing Innovation	11.620	70NANB20H136	4,066	-
			<u>1,093,476</u>	<u>-</u>
TOTAL DEPARTMENT OF COMMERCE				

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
DEPARTMENT OF DEFENSE				
Department of Defense				
Pass-Through Kansas State University				
Collection of Intimate Partner Violence Incident Data	12.000	A20-0500-S001-A02	\$ 14,992	\$ -
Basic and Applied Scientific Research	12.300	N00014-22-S-B001	211,489	-
Community Investment				
Pass-Through Illinois Manufacturing Extension Center				
IMEC - FY23	12.600	IMECFY2023	477	-
Basic, Applied, and Advanced Research in Science and Engineering				
Pass- Through MxD				
Machine Learning-based quality improvement for thermal energy cutting processes.	12.630	2022-07	29,344	-
TOTAL DEPARTMENT OF DEFENSE			256,302	-
DEPARTMENT OF THE INTERIOR				
State Wildlife Grants				
IL Blanding's Turtle Recovery Planning and Implementation	15.634	RC21T136R1	80,978	-
TOTAL DEPARTMENT OF THE INTERIOR			80,978	-
DEPARTMENT OF JUSTICE				
OVW Research and Evaluation Program				
Pursuing Justice and Healing through a Domestic Violence Court	16.026	R01A1161973	63,609	-
Research and Evaluation Continuation	16.026	15JOVW-22-GG-04758-MUMU	15,137	-
TOTAL DEPARTMENT OF JUSTICE			78,746	-
DEPARTMENT OF THE TREASURY				
Coronavirus State and Local Fiscal Recovery Funds				
Pass-Through Illinois Manufacturing Extension Center				
COVID-19: IMEC - FY23	21.027	IMECFY2023	2,887	-
TOTAL DEPARTMENT OF THE TREASURY			2,887	-
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Pass-Through California Institute of Technology				
Improving NIU-JPL method to perform Surveys for Methane Gas Leaks using unmanned				
aerial vehicles	43.000	1677705	32,488	-
Wireless Sensor Network Ground Testing: Carbon Dioxide Sensor Array Project (Senior Design)	43.000	1678885	10,800	-
Portable Tunable Laser Spectrometer Array for Monitoring Trace Gases in the International Space				
Station (Senior Design)	43.000	1678885	9,950	-
			53,238	-
Science				
The Study of phototrophic oxygen production on Earth and exoplanets	43.001	80NSSCC19K0478	18,793	-
Testing early Mars climate from global spatial distribution of valley network geomorphology	43.001	SECAGD20CA0022	103,709	-
			122,502	-
Office of STEM Engagement				
Pass-Through University of Illinois				
NIU/IGSC NASA Internships	43.008	099286-17926	13,000	-
NIU/IGSC NASA Internships, Fellowships, & Scholarships, STEM Engagement, Institutional				
Engagement, Educator Professional Development Project	43.008	078131-17628	(1,224)	-
			11,776	-
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			187,516	-
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Promotion of the Humanities Fellowships and Stipends				
NEH Fellowship: Race and Representation in the Roman Empire: Images of Ethiopians in				
Imperial Visual and Material Culture	45.160	FEL - 273797.21	60,000	-
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			60,000	-
NATIONAL SCIENCE FOUNDATION				
Engineering				
Collaborative Research: Design of a Novel Photo-Thermo-Catalyst for Enhanced Activity				
and Stability of Dry Reforming of Methane	47.041	1924574	50,068	-
RAPID: Collaborative Research: Agent-based modeling toward effective testing and contact-				
tracing during the COVID-19 pandemic	47.041	2027988	2,476	-
Collaborative Research: Characterization of Transport Property and Microstructure of				
Battery Electrolyte via In Situ Spectroscopy	47.041	2120559	57,701	-
Collaborative Research: Understanding the Reversible Formation of Sodium Hydrosulfide in				
Hybrid Electrolytes for High-Energy Density Storage	47.041	2208972	12,432	-
Collaborative Research: Rational Design of Ni/Ga Intermetallic Compounds for Efficient				
Light Alkanes Conversion Through Ammonia Reforming	47.041	2210868	13,835	-
Pass-Through University of Illinois at Chicago				
SRS RN: Convergent Innovations in Regional Circular Economies	47.041	18792	6,959	-
			143,471	-

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
Mathematical and Physical Sciences				
REU Site: Undergraduate and teacher research in physics at NIU	47.049	1757597	\$ 21,000	\$ -
Fundamental Study of Dopants Effect for Stable Hybrid Perovskite Materials	47.049	1806152	5,156	-
Searches for New Phenomena at the Energy Frontier	47.049	1806639	(3,152)	-
Frustration and Crystallization of Vortices in Artificial Spins/Superconductor Hybrids	47.049	1901843	102,638	-
Development of Controlled Polymerization for Hierarchically Organized Conjugated Polymers	47.049	2004117	153,142	-
Superelectrophiles in the synthesis of materials for organic -based electronics	47.049	1955584	121,285	-
Phenomenology of Electroweak Symmetry Breaking, Supersymmetry, and the Frontiers of the Standard Model	47.049	2013340	54,344	-
MRI: Acquisition of a 400 MHz NMR Spectrometer for Research and Education	47.049	2117776	48,808	-
Searches for New Phenomena in the Higgs Sector at the LHC	47.049	2110900	171,175	-
Searches for New Phenomena in the Higgs Sector at the LHC	47.049	2110900	111,585	-
Fundamental Study of Dopants Effect for Stable Hybrid Perovskite Materials	47.049	1806152	105,441	-
Mechanistic and Exploratory Photochemistry with Plane-Polarized Light	47.049	2155026	80,994	-
Collaborative Research: Dynamical sampling on graphs: mathematical framework and algorithms	47.049	2208031	65,996	-
Design and Analysis of Algorithms for Structured Optimization	47.049	2307328	12,226	-
Pass-Through from Cornell University Optical Transport and Beam Manipulation for Optical Stochastic Cooling	47.049	75548-11307	164,911	-
Pass-Through from Columbia University ATLAS Detector Upgrade Production for High-Luminosity LHC	47.049	PHY-1948993	22,114	-
Pass-Through University of Illinois U.S. ATLAS Operations: Discovery and Measurement at the Energy Frontier	47.049	PHY-2120747	35,839	-
Pass-Through University of Illinois US ATLAS Operations	47.049	93443/1172884/2	232,748	-
Pass-Through Cornell University Monte Carlo Modeling of Photoemission from Semiconductors	47.049	PHY-1594132	46,794	-
Pass-Through Columbia University Post Expedition Award for Justin Todd's Participation on IODP Expedition 395C	47.049	33E (GG009393-04)	4,895	-
Pass-Through University of Notre Dame The Quarknet Project	47.049	PHY-0715396	(639)	-
			<u>1,557,300</u>	<u>-</u>
Geosciences				
Conterminous United States	47.050	1637225	38,748	-
Collaborative Research: Observed and Future Dynamically Downscaled Estimates of Precipitation Associated	47.050	1800582	(960)	-
REU Site: Collaborative Research: Water Resources and Quality in the Riviera Maya, Mexico	47.050	1852290	72,231	-
Collaborative Research: Transient Forcing of the Local Last Glacial Maximum in the Tropical Peruvian Andes	47.050	2002541	44,133	-
Collaborative Research: Advancing our understanding of intraseasonal U.S. severe convective storm variability	47.050	2048770	130,448	-
Collaborative Research: North American Warm-season Extremes in a	47.050	2203516	21,775	-
Pass-Through Columbia University IODP Expedition 397 Support (Viviane Dos Santos Rocha)	47.050	33H(GG009393-04)	4,139	-
Pass-Through Columbia University Participation of Reed Scherer on IODP Expedition 396	47.050	33D (GG009393-04)	17,499	-
Pass-Through Columbia University Participation of Reed P. Scherer on IODP Expedition 396	47.050	33F(GG009393-04)	16,234	-
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)	14,779	-
			<u>359,026</u>	<u>-</u>
Computer and Information Science and Engineering				
Visualizing Data Relationships Across Multiple Views	47.070	2002082	36,934	-
Cues and Actions for Efficient non-verbal human-robot Communication	47.070	2033918	49,861	-
EAGER: Requirements Domain Specifications for Machine-Learned Software Components	47.070	2124606	100,239	-
Collaborative Research: PPOSS: Planning: SEER: A Scalable, Energy Efficient HPC Environment for AI-Enable	47.070	2119056	39,224	-
Collaborative Research: Cyber Training: Implementation: Medium: FOUNT: Scaffolded, Hands-On Learning for a Data-Centric Future	47.070	2230080	15,645	-
Pass-Through the University of Nebraska - Lincoln Education and Outreach for SAGE	47.070	1935984	3,519	-
			<u>245,422</u>	<u>-</u>
Biological Sciences				
Collaborative Research: RoL: Impacts of plants and communities on soil microbial composition and function across phylogenetic scales	47.074	1937232	24,209	-
MRI: Acquisition of a Zeiss LSM 900 with Airyscan 2	47.074	2018748	77	-
Collaborative Research: The Roles of Community Assembly and Consumer Impacts in Shaping Ecosystem Function	47.074	2016322	90,040	-
NSF Fellowship Award for Del Valle, Antonio	47.074	1842161	7,012	-
			<u>121,338</u>	<u>-</u>
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	35,779	20,019
Collaborative Research: Identifying Reproducible Research using Human-in-the-loop Machine Learning	47.075	2022443	73,825	-
			<u>109,604</u>	<u>20,019</u>

Northern Illinois University
A Component Unit of the State of Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
STEM Education				
GeoClick: The Value of Click-on-Diagram Questions in Geoscience	47.076	1835950	\$ 3,995	\$ -
Collaborative Research: Broadening the fusion of STEM and business curricula in undergraduate sustainability education	47.076	1914909	139,349	-
Collaborative Research: Enhance Design Teamwork Experience in Engineering Education	47.076	2021497	19,782	-
Collaborative Research: DTI: Implementing Mixed Reality for Inclusive and Embodied Learning for Young Children	47.076	2049046	22,744	-
Track 1: NIU Noyce Science Teaching Scholarship and Internship Program	47.076	2151059	132,591	19,098
Collaborative Research: DTI: Implementing Mixed Reality for Inclusive and Embodied Learning for Pass-Through from Louisiana University	47.076	2049046	132,461	-
Collaborative Research: Developing a Generalized Storyline that Organizes the Supports for Evidence-based Modeling of Long-Term Impacts of Disturbance	47.076	LP201803	112,901	-
Pass-Through from American Educational Research Association				
A Head Start to College: Does Dual Enrollment Equalize Students' Academic and Labor Market Success	47.076	NSF-DRL #1749275	4,693	-
Scholarships and Enhanced Mentoring to Support Graduation of Students in Science and Mathematics	47.076	1834076	155,771	-
			<u>724,287</u>	<u>19,098</u>
Polar Programs				
Collaborative Proposal: Miocene Extremes: A Ross Sea Perspective from IODP Expedition 374 and DSDP Leg 28 Marine Sediments	47.078	1947657	6,733	-
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	80,146	-
Collaborative Research: Sensitivity of the West Antarctic Ice Sheet to 2 Degree Celsius (SWAIS 27C)	47.078	2035029	54,312	-
			<u>141,191</u>	<u>-</u>
Office of International Science and Engineering				
IRIS: US-Estonia Research Partnership in Reconstructing Past Climate Dynamics	47.079	1827135	98,010	-
TOTAL NATIONAL SCIENCE FOUNDATION			3,499,649	39,117
DEPARTMENT OF ENERGY				
Department of Energy Managed Labs				
Jt Appointment for Philippe Piot	81.000	Piot ANL	44,155	-
Synthesis and characterization of Fe-based pnictide superconductors	81.000	DE-AC02-07CH11359	(155)	-
Structural investigations	81.000	4J-30341-0012A	8,627	-
Synthesis, Single Crystal Growth and Diffraction Studies of Multiferroic and Functional Oxides	81.000	4J-30341-0022A	5,758	-
High Performance Computing Research	81.000	4J-30341-0024A	1,203	-
Deep Underground Neutrino Experiment (DUNE)	81.000	PO 652182	(6,479)	-
Nuclear Resonance Time-domain Interferometry	81.000	4J-30341-0027A	7,666	-
High Luminosity (HL) LHC CMS Detector Upgrade Project Endcap Calorimeter	81.000	SUBCONTRACT 654699	516,955	-
Jt Appointment NIU/ANL FY20	81.000	ANL JA Li	(3,053)	-
Jt Appointment for Zhile Xiao	81.000	Xiao ANL	(4,204)	-
Supporting for a Visiting Professor Andrey Varlamov in NIU Physics Department	81.000	4J-30341-0043A	736	-
Synthesis and characterization of superconducting pnictide materials	81.000	4J-30341-0043A	31,942	-
Development of the MUZE Preliminary Design	81.000	665988	55,297	-
Deep Underground Neutrino Experiment (DUNE)	81.000	DE-AC02-07CH11359	33,784	-
System Software Integration and Development	81.000	4J-30341-0046A	(816)	-
Joint Appointment for Tao Li	81.000	LI ANL	10,708	-
Northern Illinois University Support for Project: Next-Generation High Temperature Compact Heat	81.000	236946	5,355	-
Xiao Joint Appointment FY21 & FY22	81.000	XIAO ANL	29,763	-
PIP-II Warm Unit Preliminary Design	81.000	DE-AC02-07CH11359	11,360	-
Joint Appointment - Xueying Lu	81.000	LU ANL	9,923	-
Resonant Extraction at Fermilab Muon Campus (Support for PhD Program - Aakaash Narayanan)	81.000	DE-AC02-07CH11359	24,115	-
Investigating Battery Fading Mechanism with X-ray Technique	81.000	4J-30341-0055A	7,903	-
Mu2e Experiment at Fermilab	81.000	680729	5,426	-
Electrode Surface Protection by Self-Assembled Monolayers (SAM) for Lithium Battery - GRA Support	81.000	4J-30341-0057A	26,492	-
PIP-II Warm Front End Power Cabinets and Ion Source - GRA Support	81.000	6791887	2,500	-
Development of Energy Efficient Oxide Materials - GRA Support	81.000	4J-30341-0058A	692	-
Physics & application of patterned superconducting nanostructures - GRA Support	81.000	4J-30341-0060A	21,635	-
Deep Underground Neutrino Experiment (DUNE):FD2 PDS	81.000	684551	164,953	-
Engineering Design of Fixtures for HL-LHC AUP and PIP-II/SSR SRF Cavities at Fermilab	81.000	685037	45,525	-
Application of Machine Learning to Particle-Accelerator Control	81.000	2J-60001 REV0001A	39,427	-
Jt Appt - Michael Syphers	81.000	PO 625565 Rev 1	9,552	-
Development of a damping-ring-free electron injector for Future Linear Colliders	81.000	9F-50210	15,000	-
Investigating Battery Fading Mechanism with X-ray Technique	81.000	2J-60001-0002A	31,198	-
Advanced Characterization of Sustainable Cathode Oxides - GRA Support	81.000	2J-60001-0005A	41,446	-
Renewal: Modeling support to advance the performance of next-generation batteries at Argonne	81.000	2J-60001-0004A	717	-
Research on Dynamic Phenomena in Liquid-Liquid Extraction Systems Observed by X-Ray Photon Correlation Spectroscopy	81.000	2J-60001-003A	26,544	-
Fundamental Studies on the Scalable Synthesis of Electrocatalysts under Microfluidics	81.000	2J-60001-0007A	8,558	-
Fundamental Understanding on the interaction between Pt-alloy electrocatalysts and porous carbon	81.000	2J-60001-0008A	8,621	-
Fundamental understanding on the interaction between Pt-alloy electrocatalysts and porous carbon	81.000	2J-60001-0006A	8,621	-
University to Argonne Joint Appointment - Brian Toonen	81.000	Toonen ANL	199,580	-
High Performance Computing Research FY23	81.000	2J-60001-0009A	48,952	-
NIU to Argonne Joint Appointment: Dr. Andreas Glatz. FY23	81.000	Glatz ANL	67,213	-
Tao Li Joint Appointment	81.000	Li ANL	101,622	-
Xueying Lu's Joint Appointment	81.000	Lu ANL	69,531	-
G2A62824: Piot Joint Appointment NIU-ANL	81.000	Piot ANL	86,027	-
Zhili Xiao's Joint Appointment	81.000	Xiao ANL	148,531	-
ANL - Graduate Visiting Student (Francis Kim)	81.000	2J-60001-0011A	37,366	-
Higher Education ISO 50001 Course Development Scope of Work for Educators	81.000	DE-AC02-05CH11231	15,441	-

Northern Illinois University
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Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
Synthesis, Single Crystal Growth and Diffraction Studies of Multiferroic and Functional Oxides FY23	81.000	2J-60001-0012A	\$ 25,555	\$ -
Structural Investigations of Advanced Functional Materials using Neutron and X-ray Scattering	81.000	2J-60001-0014A	19,972	-
Advanced Electrolyte and Materials for Li-ion Batteries	81.000	2J-60001-0013A	17,969	-
Elucidating Electrochemical Interface via Single Crystal Electrochemistry	81.000	2J-60001-0015A	30,015	-
Development of Energy Efficient Oxide Materials - GRA Support (six months)	81.000	2J-60001-0016A	29,415	-
Brendan Wallace's Joint Appointment	81.000	Wallace ANL	56,230	-
Investigating Solid State Battery Materials with X-ray Technique	81.000	2J-60001-0019A	16,039	-
Application and Development of Nuclear Resonance	81.000	2J-60001-0017A	13,821	-
Physics and application of patterned superconducting nanostructures - GRA Support	81.000	2J-60001-0020A	23,594	-
PIP-II Warm Unit Structure Pre-Production Testing	81.000	694145	6,983	-
Development of the MUZE Design	81.000	695188	31,001	-
GRA support for Emily Frame	81.000	2J-60001-0024A	4,725	-
Materials and Interfaces for Fast Charging LI-Ion Batteries FY23	81.000	2J-60001-0022A	8,655	-
GRA Support - Jared Coles	81.000	2J-60001-0023A	4,536	-
Design, Hosting and Analysis of 2022 ALCF Annual User Survey	81.000	2J-60001-0018A	7,119	-
Pass-Through Euclid Techlabs LLC				
Development of a Prototype High Dose Rate Electronic Brachytherapy Machine	81.000	ET2022	3,197	-
Pass-Through University of Oklahoma				
Nuclear Deterrence Inflation Study	81.000	2023-27	28,920	-
			<u>2,349,459</u>	<u>-</u>
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	45,173	-
	81.049	DE-SC0021123	39,036	19,796
	81.049	DE-SC0020064	63,063	-
Nonlinear Dynamics of Integrable Hamiltonian Systems	81.049	DE-SC0020241	77,975	-
High-Performance Electron Sources: Numerical Methods and Beam Dynamics at the Precision Frontier	81.049	DE-SC0021928	28,237	-
Innovative High-Frequency Structures for High-Gradient Wakefield Acceleration	81.049	DE-SC0022010	51,537	-
Illuminating Neutrinos with the DUNE Experiment	81.049	DE-SC0023039	61,775	-
Enabling High-Gradients Efficient Wakefield Accelerators with High-Quality Shaped Electron Bunches	81.049	DE-SC0023524	42,010	12,909
C ² -THE-P ² = Chicagoland Computational Traineeship in High Energy and Particle Physics	81.049	DE-SC0023266	61,121	-
Pass-Through from Illinois Institute of Technology				
Chicagoland Accelerator Science Traineeship	81.049	A-20-0036-001	138,682	-
			<u>608,609</u>	<u>32,705</u>
Conservation Research and Development				
Scalable Integration of CO2 Capture and Electrocatalytic Conversion to Organic Liquids	81.086	DE-EE0009418	377,610	169,643
Pass-Through Spirit Aerosystems Inc				
Computer Science	81.086	PO 4400004233	82,534	-
			<u>460,144</u>	<u>169,643</u>
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	135,023	-
TOTAL DEPARTMENT OF ENERGY			<u>3,553,235</u>	<u>202,348</u>
DEPARTMENT OF EDUCATION				
Title I Grants to Local Educational Agencies				
Pass-Through Rockford School District #205				
Scientific Argumentation in makerspaces: 2022 STEM Summer Camp	84.010	ROCK2022	837	-
Overseas Programs - Group Projects Abroad				
Project SEED	84.021	P021A210016	77,580	50,000
TOTAL DEPARTMENT OF EDUCATION (R&D)			<u>78,417</u>	<u>50,000</u>

**Northern Illinois University
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Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pilot Testing of Exoskeleton Applications in Patient Handling Tasks	93.000	75D30121P12322	\$ 19,131	\$ -
Pilot Testing of Exoskeleton Applications in Patient Handling Tasks Measurement Selection	93.000	75D30122P14162	1,886	-
Pass-Through Euclids Beamlabs, Inc A Compact & Retrofittable Electronic Brachytherapy Source for Cancer Radiotherapy	93.000	EB2022	4,501	-
			<u>25,518</u>	<u>-</u>
Research Related to Deafness and Communication Disorders Evaluation of micro-epidermal actuators on flexible substrate for noninvasive, pediatric-friendly conductive hearing aid	93.173	R21DC018894-01A1	127,795	-
Mental Health Research Grants Mitigating risk from macroeconomic stress on child mental health	93.242	1R21MH122871-01A1	65,388	22,442
A randomized controlled trial examining the impact of a brief attention-based neurobehavioral transdiagnostic intervention on acute fear response.	93.242	1R15MH125375-1A1	154,595	-
			<u>219,983</u>	<u>22,442</u>
Occupational Safety and Health Program Great Plains Center for Agricultural Health	93.262	2UH40H007548-21-00	1,937	-
21st Century Cures Act - Precision Medicine Initiative Pass-Through American Association of Colleges of Nursing All of Us Research Program	93.368	OT20D028404	3,082	1,682
Cardiovascular Diseases Research Sex-Specific mechanisms of exercise underlying resilience to social stress	93.837	1R15HL147179-01A1	61,065	-
Biomedical Research and Research Training Generation and Biophysical Evaluation of Generic Fab Antibody pH Switches	93.859	R15GM124607	14,968	-
The Food Master Initiative	93.859	RGM129216B	167,666	23,998
Conjugate Addition in the Synthesis of Biologically Active N-Herocycles	93.859	1R15GM126498-01	16,412	-
A New Approach to Quantitative Analysis of Biomarkers	93.859	1R15GM135796-01	103,305	-
Control of Polarized Basement Membrane Secretion of Epithelial Cells	93.859	1R15GM137236-01	122,613	-
Fluorescent Cellular Assay for Kinase Inhibitors	93.859	1R15GM140403-01	111,055	-
			<u>536,019</u>	<u>23,998</u>
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 multiple paths of influence on sleep, executive function and wei	93.865	HD109876	13,257	-
Aging Research Septohippocampal neuroplasticity influences on spatial orientation	93.866	R15AG060613-01	11,401	-
Allergy and Infectious Diseases Research Pass-Through University of Iowa ACS1 Inhibitors with University of Iowa	93.855	R01A1161973	266,079	-
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,266,136</u>	<u>48,122</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>10,175,870</u>	<u>339,587</u>
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
TRIO Student Support Services Student Support Services Program - Regular	84.042	P042A201866	151,843	-
TRIO Upward Bound Upward Bound Program	84.047	P047A121484	1,635	-
Upward Bound	84.047	P047A171430	191,456	-
Upward Bound	84.047	P047A221514	326,308	-
			<u>519,399</u>	<u>-</u>
TOTAL DEPARTMENT OF EDUCATION			<u>671,242</u>	<u>-</u>
TOTAL TRIO CLUSTER			<u>671,242</u>	<u>-</u>
CCDF CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
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	349,480	-
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>349,480</u>	<u>-</u>
TOTAL CCDF CLUSTER			<u>349,480</u>	<u>-</u>

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Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
OTHER PROGRAMS				
UNITED STATES DEPARTMENT OF AGRICULTURE				
Grants for Agricultural Research, Special Research Grants Pass-Through Kansas State University Department of Defense Family Advocacy Program FASOR	10.200	S18065	\$ (20)	\$ -
Secondary and Two Year Postsecondary Agriculture Education Challenge Grants Reaching out to advance diversity in science (ROADS):	10.226	2022-38414-37916	10,935	-
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE			10,915	-
ECONOMIC DEVELOPMENT CLUSTER				
DEPARTMENT OF COMMERCE				
Economic Adjustment Assistance Pass-Through Rockford Region Economic Development Rockford Region Economic Development - EDA/DOC Comprehensive Strategy 5 year update	11.307	EDA2014-01	(86)	-
TOTAL DEPARTMENT OF COMMERCE			(86)	-
TOTAL ECONOMIC DEVELOPMENT CLUSTER			(86)	-
DEPARTMENT OF DEFENSE				
Department of Defense Pass-Through Cherokee Insights LLC FY22 Subcontract Relating to Air Force Family Advocacy Programs	12.000	29700-0006	174,588	-
Pass-Through Cherokee Insights LLC Continuation FY22 Subcontract Relating to Air Force Family Advocacy Programs	12.000	29700-0006-002	250,398	-
TOTAL DEPARTMENT OF DEFENSE			424,986	-
DEPARTMENT OF HOMELAND SECURITY				
COVID-19: Disaster Grants - Public Assistance (Presidentially Declared Disasters) Pass-Through Illinois Emergency Management Agency FEMA: Emergency Protective Measures: Alternative Housing (Project 1) FEMA: Emergency Protective Measures: Surveillance Testing (Project 2)	97.036	4489-DR-IL	157,820	-
	97.036	4489-DR-IL	1,102,442	-
TOTAL DEPARTMENT OF HOMELAND SECURITY			1,260,262	-
DEPARTMENT OF INTERIOR				
Native American Graves Protection and Repatriation Act NAGPRA: Reassessing Collections at the Pick	15.922	P21AP11555-00	85,697	-
TOTAL DEPARTMENT OF INTERIOR			85,697	-
DEPARTMENT OF JUSTICE				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus The purpose of the program is to create a coordinated community response with internal and community partners to prevent and respond to sexual assault, domestic violence, dating violence, and stalking.	16.525	15JOVW-22-GG-03151 CAMP	23,054	-
TOTAL DEPARTMENT OF JUSTICE			23,054	-
DEPARTMENT OF LABOR				
Occupational Safety and Health_Susan Harwood Training Grants Susan Harwood Training Grant Susan Harwood Training Program 2021-2022: Targeted Training Program Susan Harwood Training Program 2022-2023: Targeted Training Program	17.502	SH-36984-21-60-F-17	101,460	-
	17.502	SH-37138-21-60-F-17	47,032	-
	17.502	SH-39135-22-60-F-17	74,793	-
TOTAL DEPARTMENT OF LABOR			223,285	-
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	24	-
Professional and Cultural Exchange Programs - Citizen Exchanges Southeast Asia Youth Leadership Program PYLP 2021	19.415	S-ECAGD-20-CA-0022	106,413	-
	19.415	SECAG021CA3070	67,749	-
	19.415	SECAGD20CA0022	38,809	-
	19.415	SECAGD21CA3070	184,026	100,000
	19.415	SECAGD22CA0056	418,491	2,824
Southeast Asia Youth Leadership Program PYLP 2021: Engaging Young Advocates in Environmental Preservation and Peacebuilding	19.415	SECAGD21CA3070	184,026	100,000
Southeast Asia Youth Leadership Program 2022-2025_Administrative Pass-Through Virginia Commonwealth University ENVEST Tanzania	19.415	FP00012418_SA001	46,645	-
			862,133	102,824
TOTAL DEPARTMENT OF STATE			862,157	102,824
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Promotion of the Humanities Division of Preservation and Access Street & Smith Project Textile Rehousing Project of the Burma Art Collection Digital POWRR Professional Development Institutes for Digital Preservation The Tousey Project	45.149	PW-269299	51,955	24,983
	45.149	PG-280851-21	9,057	-
	45.149	PE-284404.22	14,074	-
	45.149	PW-285073.22	103,153	36,345
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			178,239	61,328

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Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
<u>INSTITUTE OF MUSEUM AND LIBRARY SCIENCES</u>				
Museums for America				
Burma Art Collection Rehousing Project	45.301	MA-30-19-0712-19	\$ 1,627	\$ -
Weaving the Past, Preserving the Future: Digitizing the Burma Art Collection.	45.301	IGSM-249234-OMS-21	28,380	-
National Leadership Grants				
Developing and testing assessment tools for library impact on students' academic success	45.312	19118	6,828	-
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES			36,835	-
<u>SMALL BUSINESS ADMINISTRATION</u>				
Congressional Grants				
Northern Illinois Food and Workforce Development Project	59.059	SBAHQ2210111	124,771	-
<u>DEPARTMENT OF EDUCATION</u>				
Migrant Education State Grant Program				
Pass-Through Illinois State Board of Education				
FY22 Migrant Education Program Coordination	84.011	ISBEMEP2022	(428)	-
FY23 Migrant Education Program Coordination	84.011	ISBEMEP2023	589,793	-
FY22 Summer Migrant Education Program	84.011	22-4340-01-16-019-5430-51	72,905	-
FY 23 Migrant Education - Regular Year	84.011	23-4340-00-16-019-5430-51-eGMS	59,119	-
FY23 Title I Summer Migrant Education Program	84.011	ISBE2023	54,185	-
			775,574	-
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	92,695	-
Foreign Language and Area Studies Fellowships (FLASF)	84.015	P015B180131	93,177	-
Teach Southeast Asia II	84.015	P015B220092	228,829	-
			414,701	-
Overseas Programs - Group Projects Abroad				
Fullbright-Hays Group Projects Abroad Program	84.021	P021A210015	43,406	-
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	163,240	134,635
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	171,131	-
School Safely National Activities				
Preparing Educators as School Psychologists in Northern Illinois (PESP-NI)	84.184	S184X2201451	75,913	-
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	166,756	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities				
Preparing new teachers of students with visual impairments	84.325	H325K160016	44,627	-
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	255,823	-
Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Training Costs	84.325	H325K200086	158,580	-
Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Administrative	84.325	H325K200086	74,850	-
			533,880	-
Child Care Access Means Parents in School				
CCAMPIS 2018	84.335	P335A180233	158,134	-
CCAMPIS 2022	84.335	P335A220131	234,044	-
			392,178	-
TOTAL DEPARTMENT OF EDUCATION			2,736,779	134,635

**Northern Illinois University
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For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass- Through Number	FY 2023 Expenditures	Provided To Subrecipients
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Illinois Network of Child Care Resource & Referral Agencies				
Gateways Early Childhood Education Credential Module Pilot	93.000	INCCRRA-CCRG	\$ 104,893	\$ -
			<u>104,893</u>	<u>-</u>
Area Health Education Centers				
Pass-Through University of Illinois				
AHEC Point of Service Maint & Enhancement	93.107	18676	662	-
Pass-Through University of Illinois at Chicago				
Northeast Illinois Area Health Education Center	93.107	19236	22,719	-
			<u>23,381</u>	<u>-</u>
Substance Abuse and Mental Health Services_Projects of Regional and National Significance				
Pass-Through Winnebago County Regional Planning & Development				
Research and Evaluations of the Winnebago County Adult Drug Court Program	93.243	1H79TI081068-01	75,638	-
I'm Here: Youth Mental Health Awareness Training Program for Adults	93.243	1H79SM084516-01	41,066	-
			<u>116,704</u>	<u>-</u>
Every Student Succeeds Act/Preschool Development Grants				
Pass-Through Nebraska Children and Families Foundation				
Nebraska Children and Families Foundation	93.434	23-PDG-23	77,363	-
Pass-Through Illinois Network of Child Care Resources & Referral Services				
Gateways Infant Toddler Credential Module	93.000	INCCR2022	42,370	-
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	30,315	-
Chafee Education and Training Vouchers Program (ETV)				
Pass-Through the Department of Children and Family Services				
Permanency Enhancement Project FY21	93.599	2275719021	25,479	-
Medical Library Assistance				
Pass-Through University of Iowa				
Southeast Asian Community Engagement and Outreach (NIU-SEA) Project	93.879	S03704-01	26,509	-
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>447,014</u>	<u>-</u>
TOTAL OTHER PROGRAMS			<u>6,413,908</u>	<u>298,787</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 126,665,783</u>	<u>\$ 638,374</u>

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, 2023

Note 1 Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Northern Illinois University (the University) under programs of the federal government for the year ended June 30, 2023. 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 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.

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, 2023. No federal insurance was received by the University during the year ended June 30, 2023.

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 allowed under the Uniform Guidance.

NORTHERN ILLINOIS UNIVERSITY
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FEDERAL SINGLE AUDIT
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

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:

	(in Thousands)
Total expenditures as reported in the Schedule of Expenditures of Federal Awards	\$ 126,666
Remove the following:	
Federal Perkins Loan Program, Beginning Fund Balance	(3,351)
Federal Perkins Loan Program, New Loans	-
Federal Direct Loans Program	(68,065)
Add the following:	
Direct state grants/contracts	24,906
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	\$ 80,156

Note 6 Federal Student Loan Program

During the fiscal year ended June 30, 2023, the University issued new loans to students under the Federal Direct Student Loan Program (FDSLPL). 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 FDSLPL 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, 2023.

The Federal Perkins loan program is directly administered by the University and was 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, 2023 was \$1,780,000. There were no new loans issued through the Federal Perkins Loan Program during the year ended June 30, 2023. 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. NIU has selected to service the portfolio and will re-evaluate not less than annually.

NORTHERN ILLINOIS UNIVERSITY
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FEDERAL SINGLE AUDIT
Schedule of Federal and Nonfederal Financial Activity
For the Year Ended June 30, 2023 (Accrual Basis)
(in Thousands)

Schedule A - Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 126,666	
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)	-	
	<u>-</u>	
Total Schedule A	<u><u>\$ 126,666</u></u>	

Schedule B - Total Financial Component

Total operating expenses (from financial statements)	\$ 467,206
Total nonoperating expenses and losses (from financial statements)	5,323
Total new loans made	68,065
Amount of federal loan balances at beginning of year	<u>3,351</u>
Total Schedule B	<u><u>\$ 543,945</u></u>

Schedule C

	<u>Amount</u>	<u>Percent</u>
Total Schedule A	\$ 126,666	23.3%
Total nonfederal expenses	<u>417,279</u>	<u>76.7%</u>
Total Schedule B	<u><u>\$ 543,945</u></u>	<u>100%</u>

* 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.