

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, 2021

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



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
For the Year Ended June 30, 2021

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NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
For the Year Ended June 30, 2021

UNIVERSITY OFFICIALS

| | |
|--|-------------------|
| President | Lisa C. Freeman |
| Executive Vice President and Provost | Beth Ingram |
| Vice President for Administration and Finance and Chief Financial Officer | Sarah Chinniah |
| Associate Vice President for Finance and Treasury | Shyree Sanan |
| 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

| | |
|-----------------------------|----------------|
| Controller | Jason Askin |
| Deputy Controller | Greg Martyn |
| Financial Reporting Manager | Kathy Marshall |

NIU Board Members

| | |
|-----------------|---|
| Chair | Dennis L. Barsema |
| Vice Chair | Eric Wasowicz |
| Secretary | Robert W. Pritchard |
| Trustees | Rita Athas John R. Butler Montel Gayles Veronica Herrero |
| Student Trustee | Aidan Shields |

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, 2021

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.

AUDITORS' REPORT

The Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on schedule of expenditures of federal awards, and the schedule of federal and nonfederal financial activity does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

| Number of | <u>Current Report</u> | <u>Prior Report</u> |
|---|-----------------------|---------------------|
| Findings | 4 | 4 |
| Repeated Findings | 3 | 1 |
| Prior Recommendations Implemented or Not Repeated | 1 | 1 |

Schedule of Findings

| Item No. | Page | Last/First Reported | Description | Finding Type |
|--|------|---------------------|--|--|
| Current Finding - Government Auditing Standards | | | | |
| 2021-001 | 10 | 2020/2020 | Inadequate Internal Controls over Census Data | Material weakness |
| Current Findings - Federal Compliance | | | | |
| 2021-002 | 13 | 2020/2017 | Enrollment Status Reporting | Significant deficiency and noncompliance |
| 2021-003 | 15 | 2020/2020 | Information Technology Risk Assessment Not Performed | Significant deficiency and noncompliance |
| 2021-004 | 17 | New | Higher Education Emergency Relief Fund Reporting | Significant deficiency and noncompliance |
| Prior Findings Not Repeated | | | | |
| A | 19 | 2020/2020 | Inadequate Controls over Awarding of Direct Loans | |

EXIT CONFERENCE

The University waived an exit conference in a correspondence from Jason Askin, Controller, on April 15, 2022. The responses to the recommendations were provided by Jason Askin, Controller, in a correspondence dated April 22, 2022.



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

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Northern Illinois University

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, fiduciary activities, and the aggregate discretely presented component units of Northern Illinois University, collectively a component unit of the state of Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Northern Illinois University's basic financial statements, and we have issued our report thereon dated May 3, 2022.

Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on Northern Illinois University's financial statements. The financial statements of the Northern Illinois University Foundation and the Northern Illinois Research Foundation, component units of Northern Illinois 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northern Illinois University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Northern Illinois University

Internal Control Over Financial Reporting

Management of Northern Illinois University is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered Northern Illinois 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northern Illinois University's internal control. Accordingly, we do not express an opinion on the effectiveness of Northern Illinois University's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2021-001 that we consider to be a material weakness.

Northern Illinois University's Response to the Finding

Northern Illinois University's response to the finding identified in our audit is described in the accompanying Schedule of Findings. The Northern Illinois University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

SIGNED ORIGINAL ON FILE

CliftonLarsonAllen LLP

Oak Brook, Illinois
May 3, 2022



Independent Auditors' 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

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Northern Illinois University

Report on Compliance for Each Major Federal Program

As Special Assistant Auditors for the Auditor General of the State of Illinois, we have audited Northern Illinois University's (University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2021. The University's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

The University's basic financial statements include the operations of Northern Illinois University Foundation and the Northern Illinois Research Foundation, 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, 2021. Our audit, as described below, did not include the operations of these component units because the component units engaged other auditors to perform an audit of their financial statements and, if necessary, an audit of compliance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Northern Illinois University

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each of its major federal programs. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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 2021-002 through 2021-004. Our opinion on each major federal program is not modified with respect to these matters.

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

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Northern Illinois University

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as items 2021-002 through 2021-004, that we consider to be significant deficiencies.

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

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

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Northern Illinois University

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Report on the 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 University, a component unit of the state of Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated May 3, 2022, which contained unmodified opinions on those financial statements. Our report was modified to include a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to May 3, 2022. 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

CliftonLarsonAllen LLP
Oak Brook, Illinois
June 8, 2022

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, 2021

Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

| AL Number(s) | Name of Federal Program or Cluster |
|---|---|
| 84.007/84.033/84.038/84.063/ 84.268/84.379 | Student Financial Assistance Cluster |
| 84.425E/84.425F | Coronavirus (COVID-19) Aid, Relief, and Economic Security Act |

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 1,179,268

Auditee qualified as low-risk auditee?

 yes x no

NORTHERN ILLINOIS UNIVERSITY
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FEDERAL SINGLE AUDIT
Current Findings – Government Auditing Standards
For the Year Ended June 30, 2021

2021-001 – 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 was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the University's employees are members of both the State Universities Retirement System (SURS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiemployer plans. Finally, CMS' actuaries use census data for employees of the State's public universities provided by SURS along with census data for the other participating members which is provided by the State's four other pension plans to prepare the projection of the OPEB plan's liabilities.

During testing, we noted the following:

- The University had not performed an initial complete reconciliation of its census data recorded by SURS and CMS to its internal records to establish a base year of complete and accurate census data.
- After establishing a base year, the University had not developed a process to annually obtain from SURS and CMS the incremental changes recorded by SURS and CMS in their census data records and reconcile these changes back to the University's internal supporting records.

Based on information we obtained while performing our audit, we learned these deficiencies are pervasive across the public universities participating in SURS and across the State's agencies participating in one of the other four State pension plans, the State Employees' Retirement System of Illinois. These conditions significantly increase the risk there could be errors at one or more employers within the plans, and these errors could have a significant impact on SURS' and CMS' measurement of pension and OPEB liabilities, respectively.

In addition, we noted errors within CMS' allocation of OPEB-related balances across the State's funds, public universities, and the Illinois State Toll Highway Authority related to a failure by CMS to account for a separately financed specific OPEB liability for certain groups of employees at one component unit of the State. The impact of these errors resulted in the University restating its beginning net position by \$1,542,712 as of July 1, 2020.

Based upon the significance of these issues alone, we concluded a material weakness exists within the University's internal controls related to ensuring both SURS and CMS can provide their respective actuaries with complete and accurate census data related to the University's active employees.

For employers where their employees participate in plans with multiemployer and cost-sharing features, the American Institute of Certified Public Accountants' Audit and Accounting Guide: State and Local Governments (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiemployer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active

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Current Findings – Government Auditing Standards
For the Year Ended June 30, 2021

members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Additionally, eligibility criteria for participation in SURS under the Illinois Pension Code (Code) (40 ILCS 5/15-134(a)) states any person who is an employee of the University becomes a participant in SURS. Under the Code (40 ILCS 5/15-107), an employee is a person who works for the University in a secretarial, mechanical, labor, clerical, educational, administrative, or other staff position which is either (a) permanent and continuous or (b) for a period of four months or an academic term, whichever is less, who is:

- 1) not a student employed on a less than full-time temporary basis;
- 2) not receiving a retirement or disability annuity from SURS;
- 3) not on military leave;
- 4) not eligible to participate in the Federal Civil Service Retirement System,
- 5) not currently on a leave of absence without pay more than 60 days after the termination of SURS' disability benefits;
- 6) not paid from funds received under the Federal Comprehensive Employment and Training Act as a public service employment program participant hired on or after July 1, 1979;
- 7) not a patient in a hospital or home;
- 8) not an employee compensated solely on a fee basis where such income would net earnings from self-employment;
- 9) not providing military courses pursuant to a federally-funded contract where the University has filed a written notice with SURS electing to exclude these persons from the definition of an employee;
- 10) currently on lay-off status of not more than 120 days after the lay-off date;
- 11) not on an absence without pay of more than 30 days; and
- 12) a nonresident alien on a visa defined under subparagraphs (F), (J), (M), or (Q) of Section 1101(a)(15) of Title 8 of the United States Code who (1) has met the IRS's substantial presence test and (2) became an employee on and after July 1, 1991.

Further, for CMS' OPEB plan, we noted participation in OPEB is derivative of an employee's eligibility to participate in SURS, as members of SURS participate in OPEB as annuitants under the State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/3(b)).

In addition, the Illinois Pension Code (40 ILCS 5/15-157) requires the University to, at a minimum, withhold contributions of each employee's total compensation of 8% (9.5% for firefighters or police officers) for their participation in SURS, unless further contributions by the employee would either exceed the maximum retirement annuity in the Code (40 ILCS 5/15-136(c)) or the Tier 2 earnings limitation within the Code (40 ILCS 5/15-111(b)), and remit these amounts to SURS. Further, the Code (40 ILCS 5/15-155(b)) requires the University remit employer contributions to SURS reflecting the accruing normal costs of an employee paid from federal or trust funds. Additionally, the Act (5 ILCS 375/10) requires active employees to make contributions as set by CMS and the Act (5 ILCS 375/11) requires employer contributions by the University for all employees not totally compensated from its Income Fund, local auxiliary funds, and the Agricultural Premium Fund.

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

University officials indicated that additional time was required in order to perform a complete base year reconciliation of the SURS and CMS data used in the actuarial valuations. Additional time was also required to establish a process or procedure for performing a complete annual reconciliation for the incremental changes during the year with SURS and CMS.

Failure to ensure complete and accurate census data was reported to SURS could result in a material misstatement of the University's financial statements and reduced the overall accuracy of pension/OPEB-related liabilities,

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Current Findings – Government Auditing Standards
For the Year Ended June 30, 2021

deferred inflows and outflows of resources, and expense recorded by the State, the State's agencies, and other public universities and community colleges across the State. In addition, failure to reconcile active members' census data reported to and held by SURS to the University's internal records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the pension and OPEB balances, which could result in a material misstatement of these amounts. Finally, the allocation error involving one component unit in the OPEB plan resulted in misstatements within each employer's allocation, which resulted in a restatement at the University. (Finding Code No. 2021-001, 2020-001)

Recommendation

We recommend the University work with SURS to annually reconcile its active members' census data from its underlying records to a report of census data submitted to SURS' actuary and CMS' actuary. After completing an initial full reconciliation, the University may limit the annual reconciliations to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods. Any errors identified during this process should be promptly corrected by either the University or SURS, with the impact of these errors communicated to both SURS' actuary and CMS' actuary.

University Response

Accepted. The University currently has real time processes and procedures in place for processing certifications, changes, and terminations in the SURS and CMS systems. The University is currently in the process of completing an initial full reconciliation of the census data. The University will revise its current processes and procedures to include an annual reconciliation of the incremental changes to the census data from the prior valuation, ensuring that census data submitted to its pension and other postemployment benefits (OPEB) plans is complete and accurate.

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, 2021

Finding 2021-002 – Enrollment Status Reporting

Federal Agency: U.S. Department of Education (USDE)

Program Name: Student Financial Assistance Cluster

Federal AL Number and Program Expenditures: 84.007/84.033/84.063/84.268/84.379 (\$108,119,173)

Award Numbers: P007A161243/P033A161243/P063P161370/P268K171370/P379T171370

Questioned Costs: None

CONDITION FOUND

Northern Illinois University (the University) did not correctly complete enrollment status reporting to the National Student Loan Data System (NSLDS).

During our testing from a statistically valid sample, we noted 6 of 40 students tested (15%) did not have their enrollment status correctly reported to the NSLDS.

CRITERIA OR REQUIREMENT

The NSLDS Enrollment Reporting Guide section 3.3 states, schools must have some arrangement to report student enrollment data to NSLDS through an enrollment roster file. Section 4.3 of the Enrollment Guide requires schools to report changes in the student's enrollment status, the effective date of the status, and an anticipated completion date.

Federal Student Aid Handbook (Volume 2, pg. 2-75 and 2-76) states the school is required to report changes in the student's enrollment status, the effective date of the status, and an anticipated completion date. In addition, whether or not a third-party servicer is utilized, the school is ultimately responsible for notifying NSLDS of student enrollment changes.

The Uniform Grant Guidance (2 CFR 200.303) requires the University establish and maintain effective internal control over the Federal awards that provides reasonable assurance the University is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure changes in enrollment status of required students are reported accurately.

CAUSE

University Officials stated the six identified instances involved student enrollment status changes that fell outside the parameters for automatic inclusion in the University's regular enrollment status reports. The necessary manual updates were not made timely due to turnover within the department and challenges arising from the transition to a remote working environment as a result of the global pandemic.

POSSIBLE ASSERTED EFFECT

If the enrollment status is not being reported correctly to the NSLDS, the University is at risk of noncompliance. (Finding Code No. 2021-002, 2020-002, 2019-001, 2018-003, 2017-006)

STATISTICAL SAMPLING

This sample was a statistically valid sample.

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, 2021

RECOMMENDATION

We recommend the University establish and maintain internal controls to ensure enrollment status is being correctly reported to the NSLDS.

UNIVERSITY RESPONSE

Accepted. The University has modified its business processes to ensure better training, oversight, and documentation for student enrollment reporting, and to increase communication and collaboration between the responsible campus business units to ensure compliance. The University has also engaged consultants with expertise in student enrollment reporting requirements and the University ERP system to conduct a comprehensive business process and technical review. The University will review the NSLDS Enrollment Reporting Guide on an periodic basis to ensure compliance with new or updated regulations. These expanded efforts will enable the University to ensure strict compliance with its statutory obligation to report student enrollment to NSLDS® accurately and timely.

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, 2021

Finding 2021-003 – Information Technology Risk Assessment Not Performed

Federal Agency: U.S. Department of Education (USDE)

Program Name: Student Financial Assistance Cluster

Federal AL Number and Program Expenditures: 84.007/84.033/84.063/84.268/84.379 (\$108,119,173)

Award Numbers: P007A161243/P033A161243/P063P161370/P268K171370/P379T171370

Questioned Costs: None

CONDITION FOUND

Northern Illinois University (the University) did not document required information technology risk assessments related to student information security.

As a requirement under the University's Program Participation Agreement with the U.S. Department of Education, the University must protect student financial aid information. However, during our testing, we noted the University did not conduct a risk assessment identifying internal and external risks to the security, confidentiality, and integrity of the student's information.

CRITERIA OR REQUIREMENT

The Standards for Safeguarding Customer Information, required by the Gramm-Leach-Bliley Act (GLBA) (16 CFR §314.4(b)), require the University to identify reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assess the sufficiency of safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risk in each relevant area of operations, including:

- (1) Employee training and management;
- (2) Information systems, including network and software design, as well as information processing, storage, transmission, and disposal; and
- (3) Detecting, preventing, and responding to attacks, intrusions, or other system failures.

Additionally, the Uniform Grant Guidance (2 CFR 200.303 (a)) requires nonfederal entities receiving federal awards establish and maintain effective internal control designed to reasonably ensure compliance with Federal laws, statutes, regulations and the terms and conditions of the Federal award.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology, Risk Assessment section, requires entities to conduct risk assessments to identify threats and vulnerabilities and determine the likelihood and magnitude of harm to the organization's operations and assets.

CAUSE

University management stated due to the timing of when the University was notified of the audit deficiency and the start of the next audit cycle, there was insufficient timing to conduct a comprehensive risk assessment to fully resolve this finding.

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, 2021

POSSIBLE ASSERTED EFFECT

Without performing an adequate comprehensive risk assessment, the University is at risk of noncompliance with the GLBA. In addition, there is a risk that University systems and information could be vulnerable to attacks or intrusions, and these attacks may not be detected in a timely manner. (Finding Code No. 2021-003, 2020-004)

STATISTICAL SAMPLING

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

RECOMMENDATION

We recommend the University perform and document a comprehensive risk assessment identifying internal and external risks to the security, confidentiality, and integrity of the students' information. In addition, we recommend the University ensure proper safeguards are in place to ensure the security of student information.

UNIVERSITY RESPONSE

Accepted. The University currently has safeguards in place that ensure the security of student information and has designated an individual to coordinate its information security program. The University has begun the process of conducting a comprehensive risk assessment identifying internal and external risks to the security, confidentiality, and integrity of student's information and will document safeguards in place to ensure the security of student information.

NORTHERN ILLINOIS UNIVERSITY
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FEDERAL SINGLE AUDIT
Current Findings – Federal Compliance and Questioned Costs
For the Year Ended June 30, 2021

Finding 2021-004 – Higher Education Emergency Relief Fund Reporting

Federal Agency: U.S. Department of Education (USDE)

Program Name: Education Stabilization Fund

Federal AL Number and Program Expenditures: 84.425C/84.425E/84.425F (\$24,194,617)

Award Numbers: P425F202766/P425E200392/P425F202766-20A/P425F202766-20B/21GEERNIU/21RFP06/21-4998-EC

Questioned Costs: None

CONDITION FOUND

Northern Illinois University (University) did not have adequate procedures in place to ensure the proper Higher Education Emergency Relief Fund (HEERF) reporting requirements were posted timely.

During our testing of reporting requirements for HEERF programs, we noted for the student aid portion the University did not timely post a subsequent 45-day report due on July 11, 2020. This report was posted 11 days late on July 22, 2020. Additionally, the University did not timely post a required quarterly report covering July 1, 2020, through September 30, 2020, due October 10, 2020. This report was posted 18 days late on October 28, 2020.

CRITERIA OR REQUIREMENT

According to an electronic announcement (EA) by the Department of Education (ED) on May 6, 2020, the ED required institutions that received a HEERF 18004(a)(1) Student Portion Aid award to publicly post certain information on their website no later than 30 days after award, and update that information every 45 days thereafter by posting a new report. On August 31, 2020, the ED revised the EA with 85 FR 53802, which decreased the frequency of subsequent reporting from every 45 days to 10 days after every calendar quarter.

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 posted timely.

CAUSE

University Officials stated Due to the instability and uncertainty about future HEERF reporting timelines, and a change in reporting timeline mid-stream, NIU posted two HEERF student reports later than required.

POSSIBLE ASSERTED EFFECT

Without proper program reporting policies and procedures, the posting of late reports results in noncompliance with Federal regulation and could result in the loss of future funding. (Finding Code No. 2021-004)

STATISTICAL SAMPLING

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

RECOMMENDATION

We recommend the University review and update current policies and procedures to ensure HEERF program reporting requirements are completed timely.

NORTHERN ILLINOIS UNIVERSITY
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Current Findings – Federal Compliance and Questioned Costs
For the Year Ended June 30, 2021

UNIVERSITY RESPONSE

Accepted. The University is committed to reviewing and posting all required HEERF reporting on-time. In August 2020, the Department of Education issued guidance to eliminate the 45-day reporting requirement which decreased the frequency of subsequent reporting from every 45 days to 10 days after every calendar quarter. In addition, HEERF reports are required to be compiled and submitted to the Department of Education by email in addition to posting on the University's website, which further documents the submission date. University Officials meet as needed to discuss reporting requirements, deadlines, and interpretations of regulations to ensure timely reporting.

NORTHERN ILLINOIS UNIVERSITY
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FEDERAL SINGLE AUDIT
Prior Findings Not Repeated
For the Year Ended June 30, 2021

Federal Compliance

A. Inadequate Controls over Awarding of Direct Loans

During the prior audit, Northern Illinois University (the University) did not appropriately re-evaluate student financial need after the fall semester.

During the current audit, we noted the University strengthened its controls over the re-evaluation of student financial need. Similar exceptions were not noted during our current year sample testing. (Finding Code No. 2020-003)

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Schedule of Expenditures of Federal Awards
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| Federal Grantor/Pass-Through Grantor Program/Grant Title | Federal Assistance Listing (AL) Number | | Federal Project or Pass- Through Number | FY 2021 Expenditures | To Subrecipients |
|---|---|---|--|-------------------------|------------------|
| U.S. DEPARTMENT OF EDUCATION | | | | | |
| <u>STUDENT FINANCIAL ASSISTANCE CLUSTER</u> | | | | | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | * | P007A161243 | \$ 1,304,086 | \$ - |
| Federal Work-Study Program | 84.033 | * | P033A161243 | 317,233 | - |
| Federal Pell Grant Program | 84.063 | * | P063P161370 | 25,222,073 | - |
| Federal Direct Student Loans Program (Perkins), Beginning Loan Balance | 84.268 | * | | 5,141,409 | - |
| Federal Direct Student Loans Program (Perkins), New Loans | 84.268 | * | | - | - |
| Federal Direct Student Loans Program (Perkins), Administrative Cost Allowance | 84.268 | * | | - | - |
| Federal Direct Student Loans | 84.268 | * | P268K171370 | 76,028,483 | - |
| Teacher Education Assistance for College and Higher Education Grants | 84.379 | * | P379T171370 | 105,889 | - |
| TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER | | | | 108,119,173 | - |
| <u>CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT</u> | | | | | |
| Higher Education Emergency Relief Fund (HEERF) | | | | | |
| HEERF Student Aid Portion (COVID-19) | 84.425E | * | P425F202766 | 8,088,436 | - |
| HEERF Institutional Portion (COVID-19) - CRRSSA | 84.425F | * | P425F202766 - 20A | 13,619,279 | - |
| HEERF Institutional Portion (COVID-19) - ARP | 84.425F | * | P425F202766 - 20B | - | - |
| HEERF Institutional Portion (COVID-19) - GEER I | 84.425C | * | 21GEERNIU | 2,174,414 | - |
| HEERF Institutional Portion (COVID-19) - GEER II | 84.425C | * | 21RFP06 | 308,168 | - |
| HEERF Institutional Portion (COVID-19) - GEER III | 84.425C | * | 21-4998-EC | 6,320 | - |
| TOTAL CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT | | | | 24,196,617 | - |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | | 132,315,790 | - |
| 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 | 33,816 | - |
| Grants for Agricultural Research, Special Research Grants | | | | | |
| Pass-Through Kansas State University | | | | | |
| Department of Defense Family Advocacy Program FASOR | 10.200 | | S18065 | 421,640 | - |
| TOTAL DEPARTMENT OF AGRICULTURE | | | | 455,456 | - |
| <u>DEPARTMENT OF COMMERCE</u> | | | | | |
| National Oceanic and Atmospheric Administration | | | | | |
| Weather and Air Quality Research | | | | | |
| Tornadoes and Mobile Homes: An Inter-science Approach to Reducing Vulnerabilities and Improving Capacities for the Southeast's Most Susceptible Population | 11.459 | | NA170AR4590192 | 3,234 | - |
| Measurement and Engineering Research and Standards | | | | | |
| Characterization and standardization of in-situ powder flow monitoring methods for directed energy deposition | 11.609 | | 70NANB19H149 | 60,002 | - |
| Manufacturing Extension Partnership | | | | | |
| Pass-Through Illinois Manufacturing Extension Center | | | | | |
| FY20 IMEC Partnership | 11.611 | | IMECDOC2020 | 323,467 | - |
| IMEC-NIU Senior Design Collaboration | 11.611 | | IMECSEN2021 | 73,179 | - |
| IMEC - FY21 | 11.611 | | IMECFY2021 | 987,361 | - |
| | | | | 1,384,007 | - |
| TOTAL DEPARTMENT OF COMMERCE | | | | 1,447,243 | - |
| <u>DEPARTMENT OF DEFENSE</u> | | | | | |
| Department of Defense | | | | | |
| Pass-Through Knowles, Inc | | | | | |
| Air force Medical Readiness Agency's Mental Health Resilience Program | 12.000 | | FA805219CA101 | 379,728 | - |
| Pass-Through University of Chicago | | | | | |
| QAOA for Max-Cut on a 2D neutral atom processor | 12.000 | | HR001120C0068 | 26,313 | - |
| | | | | 406,041 | - |
| Social Sim Modeling Repast HPC Programming Support | 12.999 | | FA865018C7823 | 138,919 | - |
| TOTAL DEPARTMENT OF DEFENSE | | | | 544,960 | - |
| <u>DEPARTMENT OF THE INTERIOR</u> | | | | | |
| Joint Fire Science Program | | | | | |
| Restoring historic disturbance regimes: Avian conservation ecology in the midst of bison reintroduction, prescribed fire, and eastern tallgrass prairie restoration | 15.232 | | DOI2020 | 3,821 | - |
| State Wildlife Grants | | | | | |
| Inventory of Amphibian & Reptile - Green River Conservation Area | 15.634 | | T-111-R-1 | 7,641 | - |
| IL Blanding's Turtle Recovery Planning and Implementation | 15.634 | | RC21T136R1 | 33,504 | - |
| | | | | 41,145 | - |
| Great Lakes Restoration | | | | | |
| Status & Population Viability Assessment of the Blanding's Turtle within the Chiwaukee-Illinois State Beach | 15.662 | | F16AP01040 | 5,464 | - |
| TOTAL DEPARTMENT OF THE INTERIOR | | | | 50,430 | - |

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|--|---|--|-------------------------|------------------|
| DEPARTMENT OF JUSTICE | | | | |
| National Institute of Justice Research, Evaluation, and Development Project Grants Development of Next Generation Fingerprint Lifters and on-the-spot visualization devices | 16.560 | 2017-DN-BX-0167 | \$ 158,329 | \$ 93,349 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program Pass-through Winnebago County Domestic Violence Homicide Prevention Demonstration Initiative (DVHPDI) | 16.590 | 2016-HI-AX-K002 | 158,921 | - |
| TOTAL DEPARTMENT OF JUSTICE | | | 317,250 | 93,349 |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | |
| Science | | | | |
| The Study of phototrophic oxygen production on Earth and exoplanets | 43.001 | 80NSSCC19K0478 | 74,458 | - |
| Pass-Through California Institute of Technology Jet Propulsion Laboratory Subcontract Engineering-in-Residence | 43.001 | 1646679 | 20,000 | - |
| | 43.001 | 1656873 | 26,708 | - |
| | | | 121,166 | - |
| Office of STEM Engagement | | | | |
| Pass-Through University of Illinois National Space Grant College and Fellowship Program: Artemis Student Challenge | 43.008 | 100143-17930 | 52,105 | - |
| NIU/ISGC NASA Internships | 43.008 | 099286-17926 | 15,877 | - |
| NIU/ISGC NASA Internships, Fellowships, & Scholarships, STEM Engagement, Institutional Engagement, Educator Professional Development Project | 43.008 | 078131-17628 | 37,978 | - |
| | | | 105,960 | - |
| TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | 227,126 | - |
| NATIONAL SCIENCE FOUNDATION | | | | |
| Engineering Grants | | | | |
| Collaborative Research: Design of a Novel Photo-Thermo-Catalyst for Enhanced Activity and Stability of Dry Reforming of Methane | 47.041 | 1924574 | 48,118 | - |
| RAPID: Collaborative Research: Agent-based modeling toward effective testing and contact- tracing during the COVID-19 pandemic | 47.041 | 2027988 | 25,038 | - |
| Pass-Through New York University Causal Relationships Underlying the Collective Dynamic Behavior of Swarms | 47.041 | 1433670 | 1,164 | - |
| Pass-Through Purdue University Northwest CloudMEMS: Cybermanufacturing of Micro-Electro-Mechanical Systems | 47.041 | 10001466-005 | 12,279 | - |
| | | | 86,599 | - |
| Mathematical and Physical Sciences | | | | |
| Searching for New Phenomena with Leptons | 47.049 | 1506017 | 827 | - |
| Accelerator Science for Storage Ring measurements of Electric Dipole Moments of Subatomic Particles | 47.049 | 1623691 | 7,740 | - |
| Phenomenology of Electroweak Symmetry Breaking, Supersymmetry, and the Frontiers of the Standard Model | 47.049 | 1719273 | 11,635 | - |
| REU Site: Undergraduate and teacher research in physics at NIU | 47.049 | 1757597 | 55,384 | - |
| Fundamental Study of Dopants Effect for Stable Hybrid Perovskite Materials | 47.049 | 1806152 | 70,003 | - |
| Searches for New Phenomena at the Energy Frontier | 47.049 | 1806639 | 328,223 | - |
| Collaborative Research: Second-Order Variational Analysis in Structured Optimization and Algorithms with Sensitivity Analysis | 47.049 | 1816449 | 31,356 | - |
| EAGER: Controlling Photochemistry via Spatially Selective Excitation | 47.049 | 1901671 | (314) | - |
| Frustration and Crystallization of Vortices in Artificial Spins/Superconductor Hybrids | 47.049 | 1901843 | 81,846 | - |
| Development of Controlled Polymerization for Hierarchically Organized Conjugated Polymers | 47.049 | 2004117 | 159,152 | - |
| Superelectrophiles in the synthesis of materials for organic -based electronics | 47.049 | 1955584 | 58,691 | - |
| Phenomenology of Electroweak Symmetry Breaking, Supersymmetry, and the Frontiers of the Standard Model | 47.049 | 2013340 | 42,050 | - |
| Pass-Through Research Foundation for SUNY US ATLAS Operations (flow-through Stony Brook) | 47.049 | PHY-1624739 | 211,897 | - |
| Pass-Through Research Foundation for SUNY US ATLAS - Research & Development (flow-through Stony Brook) | 47.049 | 1624739 | 8,330 | - |
| Pass-Through from Cornell University Optical Transport and Beam Manipulation for Optical Stochastic Cooling | 47.049 | 75548-11307 | 55,234 | - |
| Pass-Through from Columbia University ATLAS Detector Upgrade Production for High-Luminosity LHC | 47.049 | PHY-1948993 | 13,654 | - |
| | | | 1,135,708 | - |
| Geosciences | | | | |
| Holocene Precipitation Changes | 47.050 | 1502989 | 794 | - |
| Collaborative Proposal: REU Site: Water Quality and Tourism in the Riviera Maya, Mexico | 47.050 | 1560045 | 20,434 | - |
| The Role of Mesoscale Convective System Precipitation in the Hydroclimate of the Conterminous United States | 47.050 | 1637225 | 89,895 | 19,857 |
| Collaborative Research: Observed and Future Dynamically Downscaled Estimates of Precipitation Associated | 47.050 | 1800582 | 1,803 | - |
| REU Site: Collaborative Research: Water Resources and Quality in the Riviera Maya, Mexico | 47.050 | 1852290 | 158,710 | - |
| Collaborative Research: Transient Forcing of the Local Last Glacial Maximum in the Tropical Peruvian Andes | 47.050 | 2002541 | 24,806 | - |
| Collaborative Research: Advancing our understanding of intraseasonal U.S. severe convective storm variability | 47.050 | 2048770 | 16,918 | - |
| Pass-Through Columbia University Participation of Justin Dodd on Expedition 374 | 47.050 | OCE 1450528 | 7,625 | - |
| Pass-Through Columbia University Participation of Reed Scherer on IODP Expedition #379 | 47.050 | OCE 1450528 | 10,480 | - |
| | | | 331,465 | 19,857 |
| Computer and Information Science and Engineering | | | | |
| Inclusive Design for Engaging All Learners (IDEAL) Designing Technology for Cultural Brokering | 47.070 | 1839194 | (8,328) | - |
| Visualizing Data Relationships Across Multiple Views | 47.070 | 2002082 | 53,081 | - |
| Cues and Actions for Efficient non-verbal human-robot Communication | 47.070 | 2033918 | 13,405 | - |
| EAGER: Requirements Domain Specifications for Machine-Learned Software Components | 47.070 | 2124606 | 4,709 | - |
| Pass-Through the University of Nebraska - Lincoln Education and Outreach for SAGE | 47.070 | 1935984 | 24,467 | - |
| | | | 87,334 | - |

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|--|---|--|-------------------------|------------------|
| Biological Sciences | | | | |
| Dimensions NASA: Collaborative Research: The biogeography and evolution of drought tolerance in grasses | 47.074 | 1342782 | \$ 27,352 | \$ - |
| Collaborative Research: RoL: Impacts of plants and communities on soil microbial composition and function across phylogenetic scales | 47.074 | 1937232 | 63,462 | - |
| MRI: Acquisition of a Zeiss LSM 900 with Airyscan 2 | 47.074 | 2018748 | 252,467 | - |
| Collaborative Research: The Roles of Community Assembly and Consumer Impacts in Shaping Ecosystem Function | 47.074 | 2016322 | 16,164 | - |
| | | | <u>359,445</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 | 22,936 | - |
| Scholars Award: Understanding iconoclastic violence through the early science of optics | 47.075 | 1755099 | (742) | - |
| Collaborative Research: Identifying Reproducible Research using Human-in-the-loop Machine Learning | 47.075 | 2022443 | 16,311 | - |
| | | | <u>38,505</u> | <u>-</u> |
| Education and Human Resources | | | | |
| Interactive Virtual Laboratory: Using Renewable Energy Experiments to Enhance Student Engagement in STEM | 47.076 | 1712146 | 46,350 | - |
| Fellowship for Wieteke Holthuiszen | 47.076 | 1842161 | 53,225 | - |
| GeoClick: The Value of Click-on-Diagram Questions in Geoscience | 47.076 | 1835950 | 184,166 | 12,643 |
| Collaborative Research: Broadening the fusion of STEM and business curricula in undergraduate sustainability education | 47.076 | 1914909 | 106,220 | - |
| NSF Fellowship Award for Del Valle, Antonio | 47.076 | 1842161 | 38,881 | - |
| Collaborative Research: Enhance Design Teamwork Experience in Engineering Education | 47.076 | 2021497 | 19,356 | - |
| Scholarships and Enhanced Mentoring to Support Graduation of Students in Science and Mathematics | 47.076 | 1834076 | 204,978 | - |
| Pass-through from Louisiana University | | | | |
| Collaborative Research: Developing a Storyline_Support for Evidence-based Modeling of LT Impacts of Disturbance | 47.076 | LP201803 | 95,850 | - |
| | | | <u>749,026</u> | <u>12,643</u> |
| Polar Programs | | | | |
| Collaborative Proposal: Miocene Extremes: A Ross Sea Perspective from IODP Expedition 374 and DSDP Leg 28 Marine Sediments | 47.078 | 1947657 | 22,887 | - |
| 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 | 92,477 | - |
| | | | <u>115,364</u> | <u>-</u> |
| Office of International and Integrative Activities | | | | |
| IRES: US-Estonia Research Partnership in Reconstructing Past Climate Dynamics | 47.079 | 1827135 | 32,006 | - |
| TOTAL NATIONAL SCIENCE FOUNDATION | | | <u>2,935,452</u> | <u>32,500</u> |
| DEPARTMENT OF ENERGY | | | | |
| 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 | | | | |
| Detector R&D: 5-D Dual-readout Calorimetry for Next Gen HEP | 81.049 | DE-SC0020652 | 38,252 | - |
| Polarized X-Rays as a Probe of Spin Polarization | 81.049 | DE-SC0021123 | 24,393 | - |
| Studies of Conventional & ERL-Based Recirculator Electron Cooling for an Electron Ion High-current electron sources for superconducting radiofrequency injectors | 81.049 | DE-FG02-03ER46097 | 3,796 | - |
| Phase space tailoring and cooling of charged particle beams for energy and intensity frontier applications | 81.049 | DE-SC0008588 | 39,493 | - |
| Nonlinear Dynamics of Integrable Hamiltonian Systems | 81.049 | DE-SC0018367 | 17,553 | - |
| High-Performance Electron Sources: Numerical Methods and Beam Dynamics at the Precision Frontier | 81.049 | DE-SC0018656 | 98,601 | - |
| Pass-Through from Illinois Institute of Technology | | | | |
| Chicagoand Accelerator Science Traineeship | 81.049 | DE-SC0020064 | 42,190 | - |
| | | | 47,211 | - |
| | | | <u>179,177</u> | <u>-</u> |
| | | | 490,666 | - |
| Department of Energy Managed Labs | | | | |
| Development of the MUZE Preliminary Design | 81.000 | PO 608549 | 16,268 | - |
| Synthesis and characterization of Fe-based pnictide superconductors | 81.000 | 4J-30341-0002A | (4,796) | - |
| It Appt - Swapam Chattopadhyay | 81.000 | PO 620655 Rev3 | (112,045) | - |
| Structural investigations | 81.000 | 4J-30341-0012A | 25,903 | - |
| System Software Integration and Development | 81.000 | 4J-30341-0013A | - | - |
| High Luminosity (HL) LHC CMS Detector Upgrade Project - Endcap Calorimeter | 81.000 | PO 636821 | 8,878 | - |
| Synthesis, Single Crystal Growth and Diffraction Studies of Multiferroic and Functional Oxides | 81.000 | 4J-30341-0022A | 29,474 | - |
| Cycling stable electrode interfaces for lithium batteries with covalently bonded fluorocarbon monolayers | 81.000 | 4J-30341-0023A | (170) | - |
| High Performance Computing Research | 81.000 | 4J-30341-0024A | 78,405 | - |
| Development of innovative high-energy magnetized electron cooling for an electron-ion collider | 81.000 | PO 650832 | 10,327 | - |
| Andreas Glatz, Joint Appointment | 81.000 | FRLA229 | 920 | - |
| Deep Underground Neutrino Experiment (DUNE) | 81.000 | PO 652182 | (81) | - |
| Nuclear Resonance Time-domain Interferometry | 81.000 | 4J-30341-0027A | 25,182 | - |
| High pressure effects on NV centers in diamonds | 81.000 | 4J-30341-0028A | 10,408 | - |
| High Luminosity (HL) LHC CMS Detector Upgrade Project Endcap Calorimeter | 81.000 | SUBCONTRACT 654699 | 188,262 | - |
| FNAL-funded Mechanical Engineering Project for Assistant Professor Salehina | 81.000 | DE-AC02-07CH11359 | 13,467 | - |
| Graduate student support in Lead Battery Science Research | 81.000 | 4J-30341- 0033A | 20,103 | - |
| US ATLAS Post-Doc Support/ANL | 81.000 | 363590 | 35,309 | - |
| Engineering Design of Mu2e Degradar | 81.000 | PO 657533 | (769) | - |
| Modeling and Analysis of Data in support of Muon g-2 | 81.000 | PO 656820 | - | - |
| Development of a damping-ring-free electron injector for Future Linear Colliders | 81.000 | 9F-60210 | 3,176 | - |
| Dark Matter Searches Employing Quantum Metrology | 81.000 | 658822 | 26,945 | - |
| Joint Appointment ANL/NIU | 81.000 | D3A ANL Glatz | 25,271 | - |
| It Appointment NIU/ANL FY20 | 81.000 | ANL JA Li | 39,332 | - |
| New ANL Proposal | 81.000 | 4J-30341-0040A | 38,512 | - |
| Joint Appointment | 81.000 | D3A ANL Xiao | 6,889 | - |
| Predicting Scientific Fields using Machine Learning and Text Mining Techniques | 81.000 | 4J-30341-0039A | 3,116 | - |

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|--|---|--|-------------------------|-----------------------|
| Synthesis and characterization of superconducting pnictide materials | 81.000 | 4J-30341-0043A | \$ 63,247 | \$ - |
| Investigating the electrolyte solvation behavior for battery materials | 81.000 | 4J-30341-0042A | 21,000 | - |
| Joint Appointment | 81.000 | PO 668884 | 120,504 | - |
| Development of the MUZE Preliminary Design | 81.000 | 665988 | 142,257 | - |
| X-ray Photon Correlation Spectroscopy (XPCS) and Grazing Incidence x-ray scattering (GIXS) | 81.000 | 4J-30341-0044A | 11,453 | - |
| Deep Underground Neutrino Experiment (DUNE) | 81.000 | DE-AC02-07CH11359 | 87,222 | - |
| Development of innovative high-energy magnetized electron cooling for an electron-ion collider | 81.000 | PO 665017 | 18,755 | - |
| System Software Integration and Development | 81.000 | 4J-30341-0046A | 186,743 | - |
| Fundamental Studies on the Scalable Synthesis of Electrocatalysts under Microfluidics | 81.000 | 4J-30341-0045A&0045B | 35,792 | - |
| Fundamental understanding on the interaction between Pt-alloy electrocatalysts and porous carbon | 81.000 | 4J-30341-0047A | 44,069 | - |
| Joint Appointment for Tao Li | 81.000 | LI ANL | 86,123 | - |
| Jt Appt Philippe Piot 2 year award | 81.000 | PIOT ANL | 64,031 | - |
| Northern Illinois University Support for Project: Next-Generation High Temperature Compact Heat Exchanger Developed Using Additive Manufacturing Techn | 81.000 | 236946 | 36,727 | - |
| Xiao Joint Appointment FY21 & FY22 | 81.000 | XIAO ANL | 128,968 | - |
| PIP-II Warm Unit Preliminary Design | 81.000 | DE-AC02-07CH11359 | 52,005 | - |
| Glatz Jt Appointment FY21 | 81.000 | GLATZ ANL | 89,080 | - |
| Fabrication and Characterization of Nanomagnets Samples for Creating Local Magnetic Field in Diamond Anvil Cell | 81.000 | 4J-30341-0048A | 16,898 | - |
| Joint Appointment - Xueying Lu | 81.000 | LU ANL | 40,951 | - |
| Modeling support to advance the performance of next-generation batteries at Argonne. | 81.000 | 4J-30341-0049A | 25,802 | - |
| Resonant Extraction at Fermilab Muon Campus (Support for PhD Program - Aakaash Narayanan) | 81.000 | DE-AC02-07CH11359 | 43,159 | - |
| Investigating the high concentration electrolyte solvation behavior | 81.000 | 4J-30341-0050A | 52,464 | - |
| Computational X-ray Spectroscopy (Support for William Baker) | 81.000 | 4J-30341-0051A | 7,683 | - |
| Support for Grad Student Sugrue | 81.000 | 4J-30341-0053A | 12,100 | - |
| Investigating the Nano-catalyst with X-ray Technique | 81.000 | 4J-30341-0052A | 14,800 | - |
| Jt Appt - Michael Syphers | 81.000 | PO 625565 Rev 1 | 85,467 | - |
| | | | <u>1,975,586</u> | <u>-</u> |
| Renewable Energy Research and Development | | | | |
| On-device Lead Detention for Perovskite Solar Cells | 81.087 | DE-EE0008989 | 55,868 | - |
| TOTAL DEPARTMENT OF ENERGY | | | <u>2,522,120</u> | <u>-</u> |
| DEPARTMENT OF EDUCATION | | | | |
| Department of Education | | | | |
| Pass-Through Rockford School District #205 | | | | |
| Scientific Argumentation in Transportable Invention Space | 84.000 | Rock2020 | 21,426 | - |
| Education Research, Development and Dissemination | | | | |
| Testing the on PAR Model in Developmental Literacy Education | 84.305 | R305A150193 | (3,722) | - |
| Statewide Longitudinal Data Systems | | | | |
| Pass-Through Illinois State Board of Education | | | | |
| Early Childhood - Return on Investment Study | 84.372 | 433-7615 | 1,260 | - |
| | | | <u>1,260</u> | <u>-</u> |
| TOTAL DEPARTMENT OF EDUCATION | | | <u>18,964</u> | <u>-</u> |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| 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 | 23,045 | - |
| Mental Health Research Grants | | | | |
| Feasibility of group vs individual self-management of depression using a mobile app | 93.242 | 1R21MH119851-01 | 156,346 | - |
| Mitigating risk from macroeconomic stress on child mental health | 93.242 | 1R21MH122871-01A1 | 8,035 | - |
| | | | <u>164,381</u> | <u>-</u> |
| Cancer Treatment Research | | | | |
| Pass-Through from Proton VDA | | | | |
| A Proton Tomography System for Optimization of Proton Therapy | 93.395 | 1R44CA243939-01A1 | 301,551 | - |
| Cardiovascular Diseases Research | | | | |
| Sex-Specific mechanisms of exercise underlying resilience to social stress | 93.837 | 1R15HL147179-01A1 | 128,295 | - |
| Biomedical Research and Research Training | | | | |
| Generation and Biophysical Evaluation of Generic Fab Antibody pH Switches | 93.859 | R15GM124607 | 67,471 | - |
| The Food Master Initiative | 93.859 | RGM129216B | 179,202 | 98,213 |
| Conjugate Addition in the Synthesis of Biologically Active N-Herocycles | 93.859 | R15GM126498-01 | 117,682 | - |
| A New Approach to Quantitative Analysis of Biomarkers | 93.859 | R15GM135796-01 | 102,479 | - |
| Control of Polarized Basement Membrane Secretion of Epithelial Cells | 93.859 | R15GM137236-01 | 89,554 | - |
| Fluorescent Cellular Assay for Kinase Inhibitors | 93.859 | R15GM140403-01 | 18,740 | - |
| | | | <u>575,128</u> | <u>98,213</u> |
| Aging Research | | | | |
| Septohippocampal neuroplasticity influences on spatial orientation | 93.866 | R15AG060613-01 | 81,584 | - |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | <u>1,273,984</u> | <u>98,213</u> |
| TOTAL RESEARCH AND DEVELOPMENT CLUSTER | | | <u>9,792,985</u> | <u>224,062</u> |
| TRIO CLUSTER | | | | |
| DEPARTMENT OF EDUCATION | | | | |
| TRIO Student Support Services | | | | |
| Student Support Services Program - Regular | 84.042 | P042A201866 | 64,587 | - |
| TRIO Upward Bound | | | | |
| Upward Bound | 84.047 | P047A171430 | 425,445 | - |
| TOTAL DEPARTMENT OF EDUCATION | | | <u>490,032</u> | <u>-</u> |
| TOTAL TRIO CLUSTER | | | <u>490,032</u> | <u>-</u> |

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

| Federal Grantor/Pass-Through Grantor Program/Grant Title | Federal Assistance Listing (AL) Number | Federal Project or Pass- Through Number | FY 2021 Expenditures | To Subrecipients |
|--|---|--|-------------------------|------------------|
| CCDF CLUSTER | | | | |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Chafee Education and Training Vouchers Program (ETV) | | | | |
| Pass-Through the Department of Children and Family Services Educational Access Project FY21 | 93.599 | 2275719011.000 | \$ 45,959 | \$ - |
| Pass-Through the Department of Children and Family Services Permanency Enhancement Project FY21 | 93.599 | 2275719021.000 | 1,640 | - |
| Pass-Through the Department of Children and Family Services Domestic Violence Intervention Program FY2021 | 93.599 | 2646799021 | 33,771 | - |
| Pass-Through the Department of Children and Family Services Congregate Care Assessment Program FY21 | 93.599 | 2646799031.000 | 416,562 | - |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 497,932 | - |
| TOTAL CCDF CLUSTER | | | 497,932 | - |
| OTHER PROGRAMS | | | | |
| DEPARTMENT OF AGRICULTURE | | | | |
| Child and Adult Care Food Program | | | | |
| Pass-Through Illinois State Board of Education | 10.558 | ISBE2020 | 35,000 | - |
| TOTAL DEPARTMENT OF AGRICULTURE | | | 35,000 | - |
| DEPARTMENT OF JUSTICE | | | | |
| Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus Northern Illinois University: Violence Prevention Project | | | | |
| | 16.525 | 2018-WA-AX-0045 | 107,884 | 15,708 |
| TOTAL DEPARTMENT OF JUSTICE | | | 107,884 | 15,708 |
| DEPARTMENT OF LABOR | | | | |
| Occupational Safety and Health, Susan Harwood Training Grants | | | | |
| Susan Harwood Training Program 2019-2020: Targeted Training Program | 17.502 | SH05125SH9 | 32,576 | - |
| Susan Harwood Training Grants | 17.502 | SH99022SH0 | 84,756 | - |
| TOTAL DEPARTMENT OF LABOR | | | 117,332 | - |
| DEPARTMENT OF STATE | | | | |
| Professional and Cultural Exchange Programs - Citizen Exchanges | | | | |
| FY2017 Southeast Asia Youth Leadership Program | 19.415 | S-ECAGD-17-CA-1025 | (2,678) | - |
| PYLP 2015: Engaging Young Advocates in Environmental Preservation and Peacebuilding | 19.415 | S-ECAGD-15-CA-1123 | (79) | - |
| FY2017 Southeast Asia Youth Leadership Program | 19.415 | S-ECAGD-17-CA-1025 | 172 | - |
| PYLP: Engaging Young Advocates in Environmental Preservation and Peacebuilding | 19.415 | S-ECAGD-18-CA-0025 | (88) | - |
| Southeast Asia Youth Leadership Program | 19.415 | S-ECAGD-17-CA-1025 | (2,751) | - |
| PYLP FY 2020 | 19.415 | SECAGD-18-CA-0025-M001 | 29,209 | - |
| PYLP FY2020 | 19.415 | S-ECAGD-18-CA-0025-M001 | 15,250 | 12,500 |
| Southeast Asia Youth Leadership Program | 19.415 | S-ECAGD-20-CA-0022 | 108,249 | - |
| Southeast Asia Youth Leadership Program | 19.415 | SECAGD20CA0022 | 37,143 | - |
| SEAYLP | 19.415 | S-ECAGD-20-CA-0022 | 49,058 | - |
| PYLP 2020 | 19.415 | SECAGD 18CA0025 | 20,635 | - |
| PYLP 2020 | 19.415 | SECAGD 18CA0025 | 2,991 | - |
| | | | 257,111 | 12,500 |
| TOTAL DEPARTMENT OF STATE | | | 257,111 | 12,500 |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | |
| Space Shuttle Institute | | | | |
| Pass-Through Cornerstones of Sciences Library Patron Interest Development | 43.001 | COS 2020 | 22,481 | - |
| TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | 22,481 | - |
| NATIONAL ENDOWMENT FOR THE HUMANITIES | | | | |
| Promotion of the Humanities Division of Preservation and Access Street & Smith Project | | | | |
| | 45.149 | PW-269299 | 101,792 | 31,343 |
| TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES | | | 101,792 | 31,343 |
| INSTITUTE OF MUSEUM AND LIBRARY SCIENCES | | | | |
| Museums for America | | | | |
| Burma Art Collection Rehousing Project | 45.301 | MA-30-19-0712-19 | 113,175 | - |
| TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES | | | 113,175 | - |
| DEPARTMENT OF EDUCATION | | | | |
| Migrant Education, State Grant Program | | | | |
| Pass-Through Illinois State Board of Education Migrant Education Program Coordination | 84.011 | 22041691, MY19452 | 619,833 | - |
| FY20 Year Round Migrant | 84.011 | 586-44-0415-4340 F | 690 | - |
| FY20 Summer Migrant | 84.011 | S011A190013 | 55,123 | - |
| FY21 Regular Year Migrant | 84.011 | S011A180013 | 37,595 | - |
| FY21 Summer Migration Education Program | 84.011 | 21-4340-01-16-019-5430-51 | 21,928 | - |
| | | | 735,169 | - |
| Statewide Longitudinal Data Systems | | | | |
| Pass-Through Illinois State Board of Education ISBE High School to College Success Project | 84.372 | 586-55-0433-7615 | 77,133 | - |

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
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Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

| Federal Grantor/Pass-Through Grantor Program/Grant Title | Federal Assistance Listing (AL) Number | Federal Project or Pass- Through Number | FY 2021 Expenditures | To Subrecipients |
|--|---|--|------------------------------|--------------------------|
| 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 | \$ 221,349 | \$ - |
| Foreign Language and Areas Studies Fellowships (FLASF) | 84.015 | P015B180131 | 382,725 | - |
| | | | <u>604,074</u> | <u>-</u> |
| Career and Technical Education -- Basic Grants to States | | | | |
| Pass-Through Illinois Community College Board | | | | |
| Transitional Math - CTE | 84.048 | F-NIU-CTE19 | (280) | - |
| Pass-Through Illinois Community College Board | | | | |
| Bending the Curve: Early Indicators of Community College Student Success | 84.048 | CTE-NIU-20 | 71,785 | - |
| | | | <u>71,505</u> | <u>-</u> |
| Rehabilitation Long-Term Training | | | | |
| Preparation of Vision Rehabilitation Therapists and Orientation & Mobility Specialists to Prepare Individuals with Visual Disabilities | 84.129 | H129P190012.1.1&2.1 | 111,745 | - |
| Migrant Education Coordination Program | | | | |
| Pass-Through Illinois State Board of Education | | | | |
| FY20 Summer Migrant Incentive | 84.144 | S144F190013 | 2,235 | - |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | | | | |
| Program for Training of Teachers and Orientation and Mobility Instructor | 84.325 | H325K130217 | (3,996) | - |
| Project Prevent and Address Bullying (PPAB) for Student with Disabilities: A Multitiered Behavioral Framework | 84.325 | H325K150309 | 102,406 | - |
| Preparing new teachers of students with visual impairments | 84.325 | H325K160016 | 246,171 | - |
| 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 | 240,102 | - |
| Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Training Costs | 84.325 | H325K200086 | 23,569 | - |
| Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Administrative | 84.325 | H325K200086 | 42,141 | - |
| | | | <u>650,393</u> | <u>-</u> |
| Child Care Access Means Parents in School | | | | |
| CCAMPIS 2018 | 84.335 | P335A180233 | 245,206 | - |
| TOTAL DEPARTMENT OF EDUCATION | | | <u>2,497,460</u> | <u>-</u> |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Native American Indian Child Welfare Advocacy Program ICWA™ | 93.000 | INCCRRA2020 | 947 | - |
| Pass-Through Illinois Network of Child Care Resource & Referral Agencies | | | | |
| Development of Alternative Pathways to the Early Childhood Education Credential through Competency-Based Online Modules | 93.000 | 90TP001-01-00 | 44,537 | - |
| Pass-Through Illinois Network of Child Care Resource & Referral Agencies | | | | |
| Child Care Restoration Grant | 93.000 | INCCRRA-CCRG | 375,060 | - |
| Pass-Through Illinois Network of Child Care Resource & Referral Agencies | | | | |
| Gateways Early Childhood Education Credential Module Pilot | 93.000 | INCCRRA-GECECMP | 50,590 | - |
| | | | <u>471,134</u> | <u>-</u> |
| Environmental Public Health and Emergency Response | | | | |
| A Comprehensive Public Health Approach to Asthma Control Through Evidence-Based Interventions | 93.070 | 03203001H | 17,615 | - |
| 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 | 50,846 | - |
| Every Student Succeeds Act/Preschool Development Grants | | | | |
| Pass-Through Illinois State Board of Education | | | | |
| Early Childhood Cost Modeling | 93.434 | ISBE2020 | 47,846 | - |
| Preschool Development Grant Birth to Five (PDG B-5) IDHS | 93.434 | FCSZ105598 | 58,000 | - |
| PDG B-5 FY21 | 93.434 | MY20447 | 89,374 | - |
| | | | <u>195,220</u> | <u>-</u> |
| Affordable Care Act (ACA) – Consumer Assistance Program Grants | | | | |
| Pass-Through Altarum Institute | | | | |
| MACRA | 93.519 | SC-17-008 | 723 | - |
| MACRA: Quality Improvement Direct Technical Assistance | 93.519 | HHSM-500-2017-0004C | 189,607 | - |
| MACRA | 93.519 | SC-17-008 | 109,820 | - |
| | | | <u>300,150</u> | <u>-</u> |
| Child Abuse and Neglect Discretionary Activities | | | | |
| IL Domestic Violence Co-Location Program - Program Assistant Contract | 93.670 | 3083 | 44,192 | - |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | <u>1,079,157</u> | <u>-</u> |
| TOTAL OTHER PROGRAMS | | | <u>4,331,392</u> | <u>59,551</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>\$ 147,428,131</u> | <u>\$ 283,613</u> |

*Cluster, program, or award tested as a major program.

See accompanying independent accountants' report.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Note 1 Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards (Schedule) of Northern Illinois University (University) has been prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Schedule does not purport to present the results of operations or the net income or loss for the respective period as would a statement of income or a statement of revenues and expenses. Pass-through entity identifying numbers are presented on the Schedule where available.

Note 2 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, 2021. No federal insurance was received by the University during the year ended June 30, 2021.

Note 3 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
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Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Note 4 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 | \$ 147,428 |
| Remove the following: | |
| Federal Perkins Loan Program, Beginning Fund Balance | (5,141) |
| Federal Perkins Loan Program, New Loans | - |
| Federal Direct Loans Program | (76,028) |
| Add the following: | |
| Direct state grants/contracts | 19,824 |
| 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 | \$ 86,083 |

Note 5 Federal Student Loan Program

During the fiscal year ended June 30, 2021, 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, 2021.

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, 2021 was \$4,085,000. There were no new loans issued through the Federal Perkins Loan Program during the year ended June 30, 2021. 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
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Schedule of Federal and Nonfederal Financial Activity
For the Year Ended June 30, 2021

Schedule A - Federal Financial Component

| | |
|--|-------------------|
| Total federal expenditures reported on SEFA schedule | \$ 147,428 |
| 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 | \$ 147,428 |

Schedule B - Total Financial Component

| | |
|--|-------------------|
| Total operating expenses (from financial statements) | \$ 557,165 |
| Total nonoperating expenses and losses (from financial statements) | 14,167 |
| Total new loans made | 76,028 |
| Amount of federal loan balances at beginning of year | 5,141 |
| | 5,141 |
| Total Schedule B | \$ 652,501 |

Schedule C

| | Amount | Percent |
|---------------------------|-------------------|----------------|
| Total Schedule A | \$ 147,428 | 22.6% |
| Total nonfederal expenses | 505,073 | 77.4% |
| Total Schedule B | \$ 652,501 | 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 auditors' report.

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