

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, 2022

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



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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
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
For the Year Ended June 30, 2022

UNIVERSITY OFFICIALS

President	Lisa C. Freeman
Executive Vice President and Provost	Beth Ingram
Vice President for Administration and Finance and Chief Financial Officer (July 1, 2021 through April 20, 2022) Interim (from May 1, 2022)	Sarah Chinniah James Cofer
Vice President for Administration and Finance and Chief Financial Officer (from January 17, 2023)	Dr. 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	Jacob Sommer

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, 2022

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 Findings	<u>Current Report</u>	<u>Prior Report</u>
Repeated Findings	2	4
Prior Recommendations Implemented or Not Repeated	1	3
	3	1

Schedule of Findings

Item No.	Page	Last/First Reported	Description	Finding Type
Current Finding - Government Auditing Standards				
2022-001	10	2021/2020	Inadequate Internal Controls over Census Data	Material Weakness and Material Noncompliance
2022-002	12	New	Inadequate Internal Controls over Revenue Recognition	Significant Deficiency and Noncompliance
Current Findings - Federal Compliance				
None noted				
Prior Findings Not Repeated				
A	13	2021/2017	Enrollment Status Reporting	
B	13	2021/2020	Information Technology Risk Assessment Not Performed	
C	13	2021/2021	Higher Education Emergency Relief Fund Reporting	

EXIT CONFERENCE

The University waived an exit conference in correspondence from Jason Askin, Controller, on January 18, 2023. The responses to the recommendations were provided by Jason Askin, Controller, in correspondence dated January 18, 2023.



**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 (University), collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and we have issued our report thereon dated January 25, 2023.

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 the University's financial statements. The financial statements of the Northern Illinois University Foundation and the Northern Illinois Research Foundation, 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 opinion 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings as items 2022-001 and 2022-002, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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

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. We consider the deficiencies described in the accompanying Schedule of Findings as item 2022-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying Schedule of Findings as item 2022-002 to be a significant deficiency.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as item 2022-001.

University's Responses to the Findings

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

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

CliftonLarsonAllen LLP

Oak Brook, Illinois
January 25, 2023



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

Opinion on 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 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, 2022. The University's major federal programs are identified in the summary of auditors' 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, 2022.

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; 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 Auditors' 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.

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

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.

Auditors' 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.

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

Report on 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 Auditors' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon, dated January 25, 2023, which contained unmodified opinions on those financial statements. 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 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 is 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
March 16, 2023

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, 2022

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? x yes none reported
3. Noncompliance material to financial statements noted? x yes no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiencies identified? yes x 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)? yes x no

Identification of Major Federal Programs

AL Number(s)	Name of Federal Program or Cluster
84.007/84.033/84.063/ 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: \$3,000,000

Auditee qualified as low-risk auditee? yes x 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, 2022

2022-001 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 the 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 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 multiple-employer plans. Additionally, CMS' actuary uses census data for employees of the State's public universities provided by SURS, along with census data for the other participating members provided by the State's four other pensions plans, to prepare their projection of the liabilities of CMS' plan. Finally, SURS' actuary and CMS' actuary used census data transmitted by the University during Fiscal Year 2020 to project pension and OPEB-related balances and activity at the plans during Fiscal Year 2021, which is incorporated into the University's Fiscal Year 2022 financial statements.

During testing, we noted the following:

- The University had not performed an initial complete reconciliation of its census data recorded by SURS 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 the incremental changes recorded by SURS in their census data records and reconcile these changes back to the University's internal supporting records.
- During our cut-off testing of data transmitted by the University to SURS, we noted 31 instances of an active employee becoming inactive and 1 instance of an active employee becoming retired were reported to SURS after the close of the fiscal year in which the event occurred.
- During detail testing, we noted 1 of 30 (3%) members tested had their birth date reported to SURS incorrectly, which was off by 10 years.

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, 2022

We provided SURS' actuary and CMS' actuary with the exceptions we identified during our testing, along with the results of census data testing at the State Employees Retirement System of Illinois, and determined the net effect of these errors, along with the errors of other plan participants, was immaterial to SURS' and CMS' pension and OPEB-related balances and activity at the plans during Fiscal Year 2021.

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 reports and to maintain accountability over the State's resources.

University officials indicated the base year reconciliation process was not established until Fiscal Year 2021, which is currently being performed by University staff. In addition, they indicated the late reported events were due to a staffing shortage during its year-end peak time. Finally, they indicated the incorrect birth date appeared to be an isolated data entry error.

Failure to ensure complete and accurate census data was reported to SURS reduces the overall reliability of pension and OPEB-related balances and activity reported in the University's financial statements, the financial statements of other employers within both plans, and the State of Illinois' Annual Comprehensive Financial Report. (Finding Code No. 2022-001, 2021-001, 2020-001)

Recommendation

We recommend the University continue to work with SURS to complete the base year reconciliation of Fiscal Year 2021 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.

Further, we recommend the University ensure all events occurring within a census data accumulation year are timely and accurately reported to SURS so these events can be incorporated into the census data provided to 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 has established a corrective action plan to address the audit recommendation and has prioritized its full implementation during the current fiscal year.

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, 2022

2022-002 Inadequate Internal Controls over Revenue Recognition

Northern Illinois University (University) did not have adequate internal controls over the recognition of revenue and unearned revenue during the fiscal year ended June 30, 2022.

The University did not properly recognize unearned revenues earned during the year from the sale of tickets and facility rental agreements related to athletic events. The effect of this misstatement in the University's financial statements was an overstatement of current liabilities of \$733,160 and an understatement of auxiliary revenue of \$836,705 with an offsetting understatement of expenses of \$103,545. The University posted an audit adjustment to correct these errors in its financial statements as of June 30, 2022.

GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, paragraph 16, states revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions should be recognized when the exchange takes place.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, paragraph 23, states revenue from exchange transactions generally should be recognized when an exchange, in the ordinary course of operations, is effected unless the circumstances are such that the collection of the exchange price is not reasonably assured. Accordingly, revenues from exchange transactions should generally be accounted for at the time a transaction is completed, with appropriate provision for uncollectible accounts.

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. Effective internal controls should include procedures to ensure adherence to accounting principles generally accepted in the United States of America and the appropriate presentation of revenue amounts reported in the University's financial statements.

University officials stated this error was isolated to athletics unearned revenue and occurred due to oversight caused by turnover within the athletics department.

The failure to properly recognize revenue in the proper period could result in material misstatement in the University's financial statements. (Finding Code No. 2022-002)

Recommendation

We recommend the University implement controls to ensure unearned revenue is properly recognized as it is earned in accordance with accounting standards.

University Response

Accepted. The University has internal controls to ensure that revenue is properly recognized as it is earned in accordance with generally accepted accounting principles. This was an isolated and immaterial error related to athletics unearned revenue. The University will retrain department staff to ensure that unearned revenue is appropriately reconciled and recognized in accordance with generally accepted accounting principles.

NORTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
FEDERAL SINGLE AUDIT
Prior Findings Not Repeated
For the Year Ended June 30, 2022

A. Enrollment Status Reporting

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

During the current audit, we noted the University strengthened its controls over enrollment status reporting to NLSDS. Similar exceptions were not noted during our current year sample testing. (Finding Code No. 2021-002, 2020-002, 2019-001, 2018-003, 2017-006)

B. Information Technology Risk Assessment Not Performed

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

During the current audit, we noted the University performed and documented the required information technology risk assessments required under the Gramm-Leach-Bliley Act. Similar exceptions were not noted during our current year testing. (Finding Code No. 2021-003, 2020-004)

C. Higher Education Emergency Relief Fund Reporting

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

During the current audit, we noted the University improved controls related to HEERF reporting requirements. Similar exceptions were not noted during our current year testing. (Finding Code No. 2021-004)

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, 2022

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing (AL) Number	Federal Project or Pass- Through Number	FY 2022 Expenditures	To Subrecipients	
U.S. DEPARTMENT OF EDUCATION					
STUDENT FINANCIAL ASSISTANCE CLUSTER					
Federal Supplemental Educational Opportunity Grants	84.007	*	P007A161243	\$ 1,457,682	\$ -
Federal Work-Study Program	84.033	*	P033A161243	432,054	-
Federal Pell Grant Program	84.063	*	P063P161370	25,865,875	-
Federal Direct Student Loans Program (Perkins), Beginning Loan Balance	84.268	*		4,085,499	-
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	71,961,236	-
Teacher Education Assistance for College and Higher Education Grants	84.379	*	P379T171370	98,115	-
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER				103,900,461	-
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT					
Higher Education Emergency Relief Fund (HEERF)					
HEERF Student Aid Portion (COVID-19)	84.425E	*	P425E200392	1,225,090	-
HEERF Student Aid Portion (COVID-19)	84.425E	*	P425E200392	17,843,919	-
HEERF Institutional Portion (COVID-19) - ARP	84.425F	*	P425F202766 - 20A	2,696,540	-
HEERF Institutional Portion (COVID-19) - ARP	84.425F	*	P425F202766 - 20B	17,805,790	-
HEERF Institutional Portion (COVID-19) - ARP	84.425M	*	P425M210075	1,864,381	-
HEERF Institutional Portion (COVID-19) - GEER I	84.425C	*	21GEERNIU	255,122	-
HEERF Institutional Portion (COVID-19) - GEER II	84.425C	*	21RFP06	118,957	-
HEERF Institutional Portion (COVID-19) - GEER III	84.425C	*	21-4998-EC	506	-
HEERF Institutional Portion (COVID-19) - GEER III	84.425D	*	S425D210041	144,430	-
TOTAL CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT				41,954,735	-
TOTAL U.S. DEPARTMENT OF EDUCATION				145,855,196	-
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	17,666	-
TOTAL DEPARTMENT OF AGRICULTURE				17,666	-
DEPARTMENT OF COMMERCE					
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		NA21OAR4590321	18,142	-
Sea Grant Support					
Human-assisted robotic sampling of aquatic invasive species	11.417		F0008309702070	5,166	-
Pass-Through Purdue University				6,921	-
Behavior based classification of aquatic invasive fish species in underwater video	11.417		F0008309702075	12,087	-
Measurement and Engineering Research and Standards					
Characterization and standardization of in-situ powder flow monitoring methods for directed energy deposition	11.609		70NANB19H149	25,962	-
Manufacturing Extension Partnership					
Pass-Through Illinois Manufacturing Extension Center					
FY20 IMEC Partnership	11.611		IMECDOC2020	681	-
IMEC - FY21	11.611		IMECFY2021	350,965	-
IMEC Regional FY22	11.611		IMECFY2022	536,218	-
				887,864	-
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	85,508	-
TOTAL DEPARTMENT OF COMMERCE				1,029,563	-
DEPARTMENT OF DEFENSE					
Department of Defense					
Pass-Through University of Chicago					
QAOA for Max-Cut on a 2D neutral atom processor	12.000		HR001120C0068	13,586	-
Pass-Through University of Illinois in Urbana-Champaign					
Expanding The Pipeline and Enhancing Education of Students Pursuing Careers in Space	12.006		HQ00342010040	55,430	-
Pass-Through University of Central Florida					
SocialSim Modeling Repast HPC Programming Support	12.999		FA865018C7823	72,135	-
TOTAL DEPARTMENT OF DEFENSE				141,151	-
DEPARTMENT OF INTERIOR					
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	9,233	-
State Wildlife Grants					
IL Blanding's Turtle Recovery Planning and Implementation	15.634		RC21T136R1	77,370	-
TOTAL DEPARTMENT OF INTERIOR				86,603	-

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Federal Grantor/Pass-Through Grantor Program /Grant Title	Federal Assistance Listing (AL) Number	Federal Project or Pass- Through Number	FY 2022 Expenditures	To Subrecipients
DEPARTMENT OF JUSTICE				
OVW Research and Evaluation Program				
Pursuing Justice and Healing through a Domestic Violence Court	16.026	R01A1161973	\$ 25,877	\$ 176
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	11,487	7,337
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	(4,409)	-
TOTAL DEPARTMENT OF JUSTICE			32,955	7,513
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	9,682	-
Science				
The Study of phototrophic oxygen production on Earth and exoplanets	43.001	80NSSCC19K0478	376	-
Testing early Mars climate from global spatial distribution of valley network geomorphology	43.001	SECAGD20CA0022	47,742	-
Pass-Through California Institute of Technology				
Jet Propulsion Laboratory Subcontract	43.001	1646679	10,000	-
Engineering-in-Residence	43.001	1656873	3,300	-
			<u>61,418</u>	<u>-</u>
Office of STEM Engagement				
Pass-Through University of Illinois				
National Space Grant College and Fellowship Program: Artemis Student Challenge	43.008	100143-17930	30,316	-
NIU/IGSC NASA Internships	43.008	099286-17926	23,097	-
NIU/IGSC NASA Internships, Fellowships, & Scholarships, STEM Engagement, Institutional	43.008	078131-17628	25,039	-
			<u>78,452</u>	<u>-</u>
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			149,552	-
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	64,168	-
RAPID: Collaborative Research: Agent-based modeling toward effective testing and contact-tracing during the COVID-19 pandemic	47.041	2027988	11,801	-
Collaborative Research: Characterization of Transport Property and Microstructure of Battery Electrolyte via In Situ Spectroscopy	47.041	2120559	53,483	-
Pass-Through University of Illinois at Chicago				
SRS RN: Convergent Innovations in Regional Circular Economies	47.041	18792	4,526	-
			<u>133,978</u>	<u>-</u>
Mathematical and Physical Sciences				
Searching for New Phenomena with Leptons	47.049	1506017	(827)	-
Development of Ultra-cold Quantum-degenerate Relativistic Electron Beams for Research and Applications				
Accelerator Science for Storage Ring measurements of Electric Dipole Moments of Subatomic Particles	47.049	1535401	(14,354)	-
REU Site: Integrated Experimental and Computational REU Site at NIU	47.049	1623691	(1,290)	-
REU Site: Undergraduate and teacher research in physics at NIU	47.049	1659548	23,480	-
Fundamental Study of Dopants Effect for Stable Hybrid Perovskite Materials	47.049	1757597	22,503	-
Searches for New Phenomena at the Energy Frontier	47.049	1806152	79,722	-
Collaborative Research: Second-Order Variational Analysis in Structured Optimization and Algorithms with Sensitivity Analysis	47.049	1806639	176,129	-
Frustration and Crystallization of Vortices in Artificial Spins/Superconductor Hybrids	47.049	1816449	25,837	-
Development of Controlled Polymerization for Hierarchically Organized Conjugated Polymers	47.049	1901843	93,126	-
Superelectrophiles in the synthesis of materials for organic -based electronics	47.049	2004117	104,301	-
Phenomenology of Electroweak Symmetry Breaking, Supersymmetry, and the Frontiers of the Standard Model	47.049	1955584	79,707	-
MRI: Acquisition of a 400 MHz NMR Spectrometer for Research and Education				
Searches for New Phenomena in the Higgs Sector at the LHC	47.049	2013340	56,226	-
Searches for New Phenomena in the Higgs Sector at the LHC	47.049	2117776	292,843	-
Searches for New Phenomena in the Higgs Sector at the LHC	47.049	2110900	65,082	-
Fundamental Study of Dopants Effect for Stable Hybrid Perovskite Materials	47.049	2110900	59,606	-
Collaborative Research: Dynamical sampling on graphs: mathematical framework and algorithms	47.049	1806152	290	-
Collaborative Research: Dynamical sampling on graphs: mathematical framework and algorithms	47.049	2208031	5,056	-
Pass-Through Research Foundation for SUNY				
US ATLAS Operations (flow-through Stony Brook)	47.049	PHY-1624739	156,268	-
Pass-Through Research Foundation for SUNY				
US ATLAS - Research & Development (flow-through Stony Brook)	47.049	1624739	(1,392)	-
Pass-Through from Cornell University				
Optical Transport and Beam Manipulation for Optical Stochastic Cooling	47.049	75548-11307	89,436	-
Pass-Through from Columbia University				
ATLAS Detector Upgrade Production for High-Luminosity LHC	47.049	PHY-1948993	5,080	-
Pass-Through University of Illinois				
ATLAS User Support	47.049	1136652/76749/2	19,740	-
Pass-Through University of Illinois				
U.S. ATLAS Operations: Discovery and Measurement at the Energy Frontier	47.049	PHY-2120747	14,700	-
Pass-Through University of Illinois				
US ATLAS Operations	47.049	93443/1172884/2	93,431	-
			<u>1,444,700</u>	<u>-</u>

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Geosciences				
Collaborative Proposal: REU Site: Water Quality and Tourism in the Riviera Maya, Mexico	47.050	1560045	\$ (7,800)	\$ -
The Role of Mesoscale Convective System Precipitation in the Hydroclimate of the Conterminous United States	47.050	1637225	59,910	-
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	170,458	-
Collaborative Research: Transient Forcing of the Local Last Glacial Maximum in the Tropical Peruvian Andes	47.050	2002541	37,411	-
Collaborative Research: Advancing our understanding of intraseasonal U.S. severe convective storm variability	47.050	2048770	122,292	-
Pass-Through Columbia University				
Participation of Justin Dodd on Expedition 374	47.050	OCE 1450528	4,933	-
Pass-Through Columbia University				
Participation of Reed Scherer on IODP Expedition #379	47.050	OCE 1450528	(473)	-
Pass-Through Columbia University				
Participation of Justin Dodd on Expedition #395	47.050	OCE-1450528	14,274	-
Pass-Through Columbia University				
Participation of Maria Eleni Christououlou on IODP Expedition 396	47.050	SAPO G 15692	7,809	-
Pass-Through Columbia University				
Participation of Reed Scherer on IODP Expedition 396	47.050	33D (GG009393-04)	34,917	-
			<u>444,691</u>	<u>-</u>
Computer and Information Science and Engineering				
Visualizing Data Relationships Across Multiple Views	47.070	2002082	71,439	-
Cues and Actions for Efficient non-verbal human-robot Communication	47.070	2033918	19,624	-
EAGER: Requirements Domain Specifications for Machine-Learned Software Components	47.070	2124606	38,881	-
Pass-Through the University of Nebraska - Lincoln				
Education and Outreach for SAGE	47.070	1935984	70,153	-
			<u>200,097</u>	<u>-</u>
Biological Sciences				
Dimenstons NASA: Collaborative Research: The biogeography and evolution of drought tolerance in grasses	47.074	1342782	(1,365)	-
Collaborative Research: RoL: Impacts of plants and communities on soil microbial composition and function across phylogenetic scales	47.074	1937232	54,139	-
Collaborative Research: The Roles of Community Assembly and Consumer Impacts in Shaping Ecosystem Function	47.074	2016322	82,545	-
NSF Fellowship Award for Del Valle, Antonio	47.074	1842161	46,106	-
			<u>181,425</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	13,204	-
Collaborative Research: Identifying Reproducible Research using Human-in-the-loop Machine Learning	47.075	2022443	57,994	-
			<u>71,198</u>	<u>-</u>
Education and Human Resources				
Interactive Virtual Laboratory: Using Renewable Energy Experiments to Enhance Student Engagement in STEM	47.076	1712146	24,376	-
GeoClick: The Value of Click-on-Diagram Questions in Geoscience	47.076	1835950	62,696	-
Collaborative Research: Broadening the fusion of STEM and business curricula in undergraduate sustainability education	47.076	1914909	130,591	-
Collaborative Research: Enhance Design Teamwork Experience in Engineering Education	47.076	2021497	31,250	-
Collaborative Research: DTI: Implementing Mixed Reality for Inclusive and Embodied Learning for Young Children	47.076	2049046	73,678	-
Track 1: NIU Noyce Science Teaching Scholarship and Internship Program	47.076	2151059	36,287	-
Pass-through from Louisiana University				
Collaborative Research: Developing a Generalized Storyline that Organizes the Supports for Evidence-based Modeling of Long-Term Impacts of Disturbance	47.076	LP201803	93,722	-
			<u>452,600</u>	<u>-</u>
Polar Programs				
Collaborative Proposal: Miocene Extremes: A Ross Sea Perspective from IODP Expedition 374 and DSDP Leg 28 Marine Sediments	47.078	1947657	37,061	-
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	92,713	-
Collaborative Research: Sensitivity of the West Antarctic Ice Sheet to 2 Degree Celsius (SWAIS 27C)	47.078	2035029	23,658	-
			<u>153,432</u>	<u>-</u>
Office of International and Integrative Activities				
IRES: US-Estonia Research Partnership in Reconstructing Past Climate Dynamics	47.079	1827135	23,164	-
			<u>23,164</u>	<u>-</u>
TOTAL NATIONAL SCIENCE FOUNDATION			<u>3,105,285</u>	<u>-</u>

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DEPARTMENT OF ENERGY				
Department of Energy Managed Labs				
Development of the MUZE Preliminary Design	81.000	PO 608549	\$ 454	\$ -
Structural investigations	81.000	4J-30341-0012A	46,110	-
Synthesis, Single Crystal Growth and Diffraction Studies of Multiferroic and Functional Oxides	81.000	4J-30341-0022A	38,385	-
High Performance Computing Research	81.000	4J-30341-0024A	50,344	-
Nuclear Resonance Time-domain Interferometry	81.000	4J-30341-0027A	30,363	-
High Luminosity (HL) LHC CMS Detector Upgrade Project Endcap Calorimeter	81.000	SUBCONTRACT 654699	166,192	-
US ATLAS Post-Doc Support/ANL	81.000	363590	8,025	-
Dark Matter Searches Employing Quantum Metrology	81.000	658822	17,225	-
It Appointment NIU/ANL FY20	81.000	ANL JA Li	64	-
Synthesis and characterization of superconducting pnictide materials	81.000	4J-30341-0043A	34,214	-
Development of the MUZE Preliminary Design	81.000	665988	110,055	-
Deep Underground Neutrino Experiment (DUNE)	81.000	DE-AC02-07CH11359	77,868	-
Development of innovative high-energy magnetized electron cooling for an electron-ion collider	81.000	PO 665017	3,050	-
System Software Integration and Development	81.000	4J-30341-0046A	193,712	-
Fundamental Studies on the Scalable Synthesis of Electrocatalysts under Microfluidics	81.000	4J-30341-0045A&0045B	11,586	-
Fundamental understanding on the interaction between Pt-alloy electrocatalysts and porous carbon	81.000	4J-30341-0047A	11,778	-
Joint Appointment for Tao Li	81.000	LI ANL	99,173	-
It Appt Philippe Piot 2 year award	81.000	PIOT ANL	100,151	-
Northern Illinois University Support for Project: Next-Generation High Temperature Compact Heat	81.000	236946	17,996	-
Xiao Joint Appointment FY21 & FY22	81.000	XIAO ANL	203,667	-
PIP-II Warm Unit Preliminary Design	81.000	DE-AC02-07CH11359	66,625	-
Glatz It Appointment FY21	81.000	GLATZ ANL	141,487	-
Joint Appointment - Xueying Lu	81.000	LIJ ANL	100,244	-
Modeling support to advance the performance of next-generation batteries at Argonne.	81.000	4J-30341-0049A	20,944	-
Resonant Extraction at Fermilab Muon Campus (Support for PhD Program - Aakaash Narayanan)	81.000	DE-AC02-07CH11359	40,107	-
Investigating the high concentration electrolyte solvation behavior	81.000	4J-30341-0050A	21,669	-
Support for Grad Student Sugrue	81.000	4J-30341-0053A	21,705	-
Investigating the Nano-catalyst with X-ray Technique	81.000	4J-30341-0052A	6,250	-
Research on Ion Transport in Nanostructured Liquids Observed by x-ray Photon Correlation Spectroscopy	81.000	4J-30341-0054A	12,893	-
Investigating Battery Fading Mechanism with X-ray Technique	81.000	4J-30341-0055A	38,569	-
MuZe Experiment at Fermilab	81.000	680729	66,700	-
Electrode Surface Protection by Self-Assembled Monolayers (SAM) for Lithium Battery - GRA Support	81.000	4J-30341-0057A	20,975	-
Fundamental understanding on the interaction between Pt-alloy electrocatalysts and porous carbon	81.000	4J-30341-0056A	15,997	-
PIP-II Warm Front End Power Cabinets and Ion Source - GRA Support	81.000	6791887	17,500	-
Development of Energy Efficient Oxide Materials - GRA Support	81.000	4J-30341-0058A	27,750	-
Physics & application of patterned superconducting nanostructures - GRA Support	81.000	4J-30341-0060A	21,168	-
Deep Underground Neutrino Experiment (DUNE)-FD2 PDS	81.000	4J-30341-0058A	48,899	-
Engineering Design of Fixtures for HL-LHC AUP and PIP-II/SSR SRF Cavities at Fermilab	81.000	685037	22,705	-
Application of Machine Learning to Particle-Accelerator Control	81.000	2J-60001 REV0001A	16,174	-
It Appt - Michael Syphers	81.000	PO 625565 Rev 1	49,110	-
Design, Hosting and Analysis of 2021 ALCF Annual User Survey	81.000	4J-30341-0059A	20,600	-
Development of a damping-ring-free electron injector for Future Linear Colliders	81.000	9F-50210	4,157	-
Advanced Characterization of Sustainable Cathode Oxides - GRA Support	81.000	2J-60001-0005A	4,914	-
Renewal: Modeling support to advance the performance of next-generation batteries at Argonne	81.000	2J-60001-0004A	1,913	-
Research on Dynamic Phenomena in Liquid-Liquid Extraction Systems Observed by X-Ray Photon Correlation Spectroscopy	81.000	2J-60001-003A	13,140	-
Fundamental Studies on the Scalable Synthesis of Electrocatalysts under Microfluidics	81.000	2J-60001-0007A	12,585	-
Fundamental Understanding on the interaction between Pt-alloy electrocatalysts and porous carbon	81.000	2J-60001-0008A	12,585	-
Fundamental understanding on the interaction between Pt-alloy electrocatalysts and porous carbon	81.000	2J-60001-0006A	12,585	-
Pass-Through Euclid Techlabs LLC				
Development of a Prototype High Dose Rate Electronic Brachytherapy Machine	81.000	ET2022	42,043	-
			<u>2,122,405</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	81.049	DE-SC0020652	31,587	-
Detector R&D: 5-D Dual-readout Calorimetry for Next Gen HEP	81.049	DE-SC0021123	77,436	44,644
Studies of Conventional & ERL-Based Recirculator Electron Cooling for an Electron Ion	81.049	DE-SC0008588	15,531	-
High-current electron sources for superconducting radiofrequency injectors	81.049	DE-SC0018367	53,870	-
Phase space tailoring and cooling of charged particle beams for energy and intensity frontier applications	81.049	DE-SC0018656	69,932	-
Nonlinear Dynamics of Integrable Hamiltonian Systems	81.049	DE-SC0020064	27,166	-
High-Performance Electron Sources: Numerical Methods and Beam Dynamics at the Precision	81.049	DE-SC0020241	49,860	-
Innovative High-Frequency Structures for High-Gradient Wakefield Acceleration	81.049	DE-SCO 021928	27,426	-
Enabling High-Gradients Efficient Wakefield Accelerators with High-Quality Shaped Electron Bunch	81.049	DE-SC0022010	48,219	-
Pass-Through from Illinois Institute of Technology				
Chicagoand Accelerator Science Traineeship	81.049	A-20-0036-001	212,450	-
Pass-Through from University of Colorado - Boulder				
Competing Mechanisms for Injection-Induced Seismicity	81.049	DE-SC0020222	19,052	-
			<u>632,529</u>	<u>44,644</u>
Conservation Research and Development				
Scalable Integration of CO2 Capture and Electrocatalytic Conversion to Organic Liquids	81.086	DE-EE0009418	388,944	205,256
TOTAL DEPARTMENT OF ENERGY			<u>3,143,878</u>	<u>249,900</u>
DEPARTMENT OF EDUCATION				
Department of Education				
Pass-Through Rockford School District #205				
Scientific Argumentation in makerspaces: 2022 STEM Summer Camp	84.010	ROCK2022	10,279	-
TOTAL DEPARTMENT OF EDUCATION			<u>10,279</u>	<u>-</u>

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DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pilot Testing of Exoskeleton Applications in Patient Handling Tasks	93.000	75D30121P12322	\$ 3,486	\$ -
Pass-Through Euclids Beamlabs, Inc A Compact & Retrofittable Electronic Brachytherapy Source for Cancer Radiotherapy	93.000	EB2022	20,499	-
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	78,941	-
Mental Health Research Grants Feasibility of group vs individual self-management of depression using a mobile app	93.242	1R21MH119851-01	32,448	-
Mitigating risk from macroeconomic stress on child mental health	93.242	1R21MH122871-01A1	224,359	99,209
A randomized controlled trial examining the impact of a brief attention-based neurobehavioral transdiagnostic intervention on acute fear response.	93.242	1R15MH125375-1A1	55,038	-
			<u>311,845</u>	<u>99,209</u>
Occupational Safety and Health Program Pass-Through University of Illinois at Chicago Biomechanical Evaluation of Exoskeletons during Patient Handling	93.262	17679-00	1,190	-
21st Century Cures Act - Precision Medicine Initiative Pass-Through American Association of Colleges of Nursing All of Us Research Program	93.368	0T20D028404	6,918	-
Cancer Treatment Research Pass-Through from Proton VDA A Proton Tomography System for Optimization of Proton Therapy	93.395	1R44CA243939-01A1	125,059	-
Cardiovascular Diseases Research Sex-Specific mechanisms of exercise underlying resilience to social stress	93.837	1R15HL147179-01A1	60,514	-
Biomedical Research and Research Training Generation and Biophysical Evaluation of Generic Fab Antibody pH Switches	93.859	R15GM124607	55,985	-
The Food Master Initiative	93.859	RGM129216B	266,879	157,613
Conjugate Addition in the Synthesis of Biologically Active N-Herercycles	93.859	1R15GM126498-01	69,941	-
A New Approach to Quantitative Analysis of Biomarkers	93.859	1R15GM135796-01	64,112	-
Control of Polarized Basement Membrane Secretion of Epithelial Cells	93.859	1R15GM137236-01	129,163	-
Fluorescent Cellular Assay for Kinase Inhibitors	93.859	1R15GM140403-01	88,439	-
			<u>674,519</u>	<u>157,613</u>
Aging Research Septohippocampal neuroplasticity influences on spatial orientation	93.866	R15AG060613-01	120,565	-
Allergy and Infectious Diseases Research Pass-Through University of Iowa ACS1 Inhibitors with University of Iowa	93.855	R01A1161973	210,234	-
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,613,770</u>	<u>256,822</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>9,330,702</u>	<u>514,235</u>
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
TRIO Student Support Services Student Support Services Program - Regular	84.042	P042A201866	128,015	-
TRIO Upward Bound Upward Bound Program	84.047	P047A121484	(5,131)	-
Upward Bound	84.047	P047A171430	539,265	-
Upward Bound	84.047	P047A221514	8,380	-
			<u>542,514</u>	<u>-</u>
TOTAL DEPARTMENT OF EDUCATION			<u>670,529</u>	<u>-</u>
TOTAL TRIO CLUSTER			<u>670,529</u>	<u>-</u>
CCDF CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Illinois Network of Child Care Resources & Referral Services Gateways Infant Toddler Credential Module	93.000	INCCR2022	14,798	-
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	13,603	-
Chafee Education and Training Vouchers Program (ETV) Pass-Through the Department of Children and Family Services Educational Access Project FY21	93.599	2275719011	527	-
Pass-Through the Department of Children and Family Services Permanency Enhancement Project FY21	93.599	2275719021	22,868	-
Pass-Through the Department of Children and Family Services Domestic Violence Intervention Program FY2021	93.599	2646799021	12	-
Pass-Through the Department of Children and Family Services Congregate Care Assessment Program FY21	93.599	2646799031	(306)	-
			<u>23,101</u>	<u>-</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>51,502</u>	<u>-</u>
TOTAL CCDF CLUSTER			<u>51,502</u>	<u>-</u>

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OTHER PROGRAMS				
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	\$ 32,332	\$ -
Child and Adult Care Food Program				
Pass-Through Illinois State Board of Education				
	10.558	ISBE2022	68,986	-
TOTAL DEPARTMENT OF AGRICULTURE			101,318	-
DEPARTMENT OF DEFENSE				
Department of Defense				
Pass-Through Kansas State University				
Subcontract Relating to Air Force Family Advocacy Programs	12.000	29700-0006	417,000	-
Pass-Through Kansas State University				
FY22 Subcontract Relating to Air Force Family Advocacy Programs	12.000	29700-0006-001	242,412	-
TOTAL DEPARTMENT OF DEFENSE			659,412	-
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	54,564	5,401
TOTAL DEPARTMENT OF JUSTICE			54,564	5,401
DEPARTMENT OF LABOR				
Occupational Safety and Health_Susan Harwood Training Grants				
Susan Harwood Training Grants				
Susan Harwood Training Grant	17.502	SH99022SH0	31,888	-
Susan Harwood Training Grant	17.502	SH-36984-21-60-F-17	70,439	-
Susan Harwood Training Program 2021-2022: Targeted Training Program	17.502	SH-37138-21-60-F-17	89,894	-
TOTAL DEPARTMENT OF LABOR			192,221	-
DEPARTMENT OF STATE				
Academic Exchange Programs - Graduate Students				
2017 Fulbright Gateway Orientation				
	19.400	3216_NIU_3.2.17	(138)	-
Professional and Cultural Exchange Programs - Citizen Exchanges				
PYLP FY2020				
Southeast Asia Youth Leadership Program	19.415	S-ECAGD-18-CA-0025-M001	6,069	-
Southeast Asia Youth Leadership Program	19.415	S-ECAGD-20-CA-0022	4,458	-
Southeast Asia Youth Leadership Program	19.415	S-ECAGD-20-CA-0022	16,025	-
Southeast Asia Youth Leadership Program	19.415	SECAGD20CA0022	114,342	-
SEAYLP	19.415	S-ECAGD-20-CA-0022	149,844	-
PYLP 2020	19.415	SECAGD 18CA0025	56,860	-
PYLP 2020	19.415	SECAGD 18CA0025	14,307	-
PYLP 2021	19.415	SECAGD21CA3070	18,526	-
PYLP 2021	19.415	SECAGD 21CA3070	134,889	100,000
Southeast Asia Youth Leadership Program	19.415	SECAGD 20CA0022	418,487	-
			933,807	100,000
TOTAL DEPARTMENT OF STATE			933,669	100,000
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Promotion of the Humanities Division of Preservation and Access				
Street & Smith Project				
	45.149	PW-269299	192,791	48,753
Textile Rehousing Project of the Burma Art Collection				
	45.149	PG-280851-21	946	-
Archeology Collection Assessment				
	45.149	20210114-PG	8,542	-
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES			202,279	48,753
INSTITUTE OF MUSEUM AND LIBRARY SCIENCES				
Museums for America				
Burma Art Collection Rehousing Project				
	45.301	MA-30-19-0712-19	15,959	2,665
Weaving the Past, Preserving the Future: Digitizing the Burma Art Collection.				
	45.301	IGSM-249234-OMS-21	13,494	-
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES			29,453	2,665
NATIONAL SCIENCE FOUNDATION				
Education and Human Resources				
Scholarships and Enhanced Mentoring to Support Graduation of Students in Science and Mathematics				
	47.076	1834076	214,658	-
TOTAL NATIONAL SCIENCE FOUNDATION			214,658	-
DEPARTMENT OF EDUCATION				
Migrant Education, State Grant Program				
Pass-Through Illinois State Board of Education				
FY20 Migrant Education Program Coordination				
FY20 Migrant Education Program Coordination	84.011	22041691, MY19452	236,630	-
FY21 Regular Year Migrant				
	84.011	S011A180013	(164)	-
FY21 Summer Migration Education Program				
	84.011	21-4340-01-16-019-5430-51	78,142	-
FY22 Migrant Education - Regular Year				
	84.011	S011A210013	35,975	-
FY22 Migrant Education Program Coordination				
	84.011	ISBEMEP2022	492,094	-
FY23 Migrant Education Program Coordination				
	84.011	ISBEMEP2023	207	-
FY22 Summer Migrant Education Program				
	84.011	22-4340-01-16-019-5430-51	40,143	-
			883,027	-

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, 2022

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing (AL) Number	Federal Project or Pass- Through Number	FY 2022 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	84.015	P015A180131	\$ 349,516	\$ -
National Resource Center (NRC)	84.015	P015B180131	366,839	-
Foreign Language and Areas Studies Fellowships (FLASF)			<u>716,355</u>	<u>-</u>
Overseas Programs - Group Projects Abroad			32,760	-
Fullbright-Hays Group Projects Abroad Program	84.021	P021A210015	<u>32,760</u>	<u>-</u>
Career and Technical Education - Basic Grants to States			99,998	-
Innovative CTE Programming Grant	84.048	CTE-NIU-22	<u>99,998</u>	<u>-</u>
Pass-Through Illinois Community College Board				
Rehabilitation Long-Term Training			111,557	-
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	<u>111,557</u>	<u>-</u>
Twenty-First Century Community Learning Center			112,086	-
Pass-Through Illinois State Board of Education	84.287	FY22 Cohort Project 1	<u>112,086</u>	<u>-</u>
Scientific Argumentation in Transportable Invention Space	84.287	ROCK2022	<u>30,495</u>	<u>-</u>
Pass-Through School District #5, Rockford			<u>142,581</u>	<u>-</u>
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			1,116	-
Project Prevent and Address Bullying (PPAB) for Student with Disabilities: A Multitiered Behavioral Framework	84.325	H325K150309	<u>1,116</u>	<u>-</u>
Preparing new teachers of students with visual impairments	84.325	H325K160016	159,393	-
Project Fusion: Bringing Together Scholars in Teacher of the Visually Impaired and Mobility Programs to Serve Children with Visual Imp	84.325	H325K180006	196,179	-
Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Training Costs	84.325	H325K200086	150,949	-
Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Administrative	84.325	H325K200086	<u>124,139</u>	<u>-</u>
			<u>631,776</u>	<u>-</u>
Child Care Access Means Parents in School			445,889	-
CCAMPIS 2018	84.335	P335A180233	<u>445,889</u>	<u>-</u>
TOTAL DEPARTMENT OF EDUCATION			<u>3,063,943</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Development of Alternative Pathways to the Early Childhood Education Credential through Competency-Based Online Modules			463	-
Pass-Through Illinois Network of Child Care Resource & Referral Agencies	93.000	90TP001-01-00	<u>463</u>	<u>-</u>
Child Care Restoration Grant			286,571	-
Pass-Through Illinois Network of Child Care Resource & Referral Agencies	93.000	INCCRRA-CCRG	<u>286,571</u>	<u>-</u>
Gateways Early Childhood Education Credential Module Pilot	93.000	INCCRRA-GECECMP	<u>279,410</u>	<u>-</u>
Pass-Through Illinois Network of Child Care Resource & Referral Agencies			<u>566,444</u>	<u>-</u>
Model State-Supported Area Health Education Centers			55,426	-
Pass-Through University of Illinois	93.107	18676	<u>55,426</u>	<u>-</u>
AHEC Point of Service Maint & Enhancement				
Substance Abuse and Mental Health Services, Projects of Regional and National Significance			54,989	-
Pass-Through Winnebago County Regional Planning & Development	93.243	1H79TI081068-01	<u>54,989</u>	<u>-</u>
Research and Evaluations of the Winnebago County Adult Drug Court Program				
Every Student Succeeds Act/Preschool Development Grants			393,602	-
Pass-Through Illinois State Board of Education	93.434	MY20447	<u>393,602</u>	<u>-</u>
PDG B-5 FY21				
Affordable Care Act (ACA) - Consumer Assistance Program Grants			(989)	-
Pass-Through Altarum Institute	93.519	SC-17-008	<u>(989)</u>	<u>-</u>
MACRA	93.519	HHSM-500-2017-0004C	1,022	-
MACRA: Quality Improvement Direct Technical Assistance	93.519	SC-17-008	<u>212,181</u>	<u>-</u>
MACRA	93.519	SC-17-008	<u>212,214</u>	<u>-</u>
Child Abuse and Neglect Discretionary Activities			7,878	-
IL Domestic Violence Co-Location Program - Program Assistant Contract	93.670	3083	<u>7,878</u>	<u>-</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,290,553</u>	<u>-</u>
TOTAL OTHER PROGRAMS			<u>6,742,070</u>	<u>156,819</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 162,649,999</u>	<u>\$ 671,054</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 Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Note 1 Significant Accounting Policy

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, 2022. No federal insurance was received by the University during the year ended June 30, 2022.

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
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, 2022

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	\$ 162,650
Remove the following:	
Federal Perkins Loan Program, Beginning Fund Balance	(4,085)
Federal Perkins Loan Program, New Loans	-
Federal Direct Loans Program	(71,961)
Add the following:	
Direct state grants/contracts	17,240
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	\$ 103,844

Note 5 Federal Student Loan Program

During the fiscal year ended June 30, 2022, 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, 2022.

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, 2022 was \$3,351,000. There were no new loans issued through the Federal Perkins Loan Program during the year ended June 30, 2022. 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, 2022 (Accrual Basis)
(in Thousands)

Schedule A - Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 162,650	
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

\$ 162,650

Schedule B - Total Financial Component

Total operating expenses (from financial statements)	\$ 554,051
Total nonoperating expenses and losses (from financial statements)	8,292
Total new loans made	71,961
Amount of federal loan balances at beginning of year	<u>4,085</u>

Total Schedule B

\$ 638,389

Schedule C

	<u>Amount</u>	<u>Percent</u>
Total Schedule A	\$ 162,650	25.5%
Total nonfederal expenses	<u>475,739</u>	<u>74.5%</u>
Total Schedule B	<u><u>\$ 638,389</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 accountants' report.



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