

**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, 2025**

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

**NORTHERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**  
**FEDERAL SINGLE AUDIT**  
**For the Year Ended June 30, 2025**

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**Other Reports Issues Under a Separate Cover**

The University's State Compliance Examination for the year ended June 30, 2025 will be issued under a separate cover. Additionally, the University's financial statements as of and for the year ended June 30, 2025 have been issued under a separate cover.

**NORTHERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**  
**FEDERAL SINGLE AUDIT**  
**For the Year Ended June 30, 2025**

**UNIVERSITY OFFICIALS**

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President	Lisa C. Freeman
Executive Vice President and Provost	Laurie Elish-Piper
Vice President for Administration and Finance and Chief Financial Officer	George Middlemist
Vice President for Research and Innovation Partnerships	Richard Mocarski
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 (through 6/30/25)	Catherine Squires
Vice President for Philanthropy and Alumni Engagement (7/1/25 to present)	Ray Earl-Jackson
Director of Internal Audit (through 8/31/24)	Danielle Schultz
Internal Audit Volunteer Agreement for Interim Period / Assistant Director of Internal Audit (9/1/24 to 9/30/24)	Danielle Schultz / Natalie Hoyt
Executive Director of Internal Audit and Chief Internal Auditor (10/1/24 to present)	Christine Monteiro

**Financial Staff**

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

**NIU Board Members**

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Chair	Montel Gayles
Vice Chair	John R. Butler
Secretary	Rita Athas
Trustees	Eric Wasowicz Dennis L. Barsema Veronica Herrero Leland Strom
Student Trustee (7/1/24 to 6/30/25)	Aidan O'Brien
Student Trustee (7/1/25 to present)	James Innis

**University 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, 2025**

**SUMMARY**

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

**AUDITOR'S REPORT**

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

**SUMMARY OF FINDINGS**

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

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings – Government Auditing Standards</b>				
2025-001	10	NEW	Inadequate Controls Over Census Data	Material Weakness
2025-002	13	NEW	Inadequate Controls Over User Access	Material Weakness
<b>Current Findings – Federal Compliance</b>				
2025-003	14	2024/2024	Errors in Reporting for NSLDS	Significant Deficiency and Noncompliance
2025-004	16	2024/2024	Internal Controls Over Procurement	Material Weakness
2025-005	18	NEW	Errors in Verification Reporting	Significant Deficiency and Noncompliance
<b>Prior Findings Not Repeated</b>				
A	20	2024/2023	Financial Statement Errors	
B	20	2024/2023	Leases and SBITA Errors	

**EXIT CONFERENCE**

The University waived an exit conference for the Federal Compliance OMB Uniform Guidance audit via email correspondence from Jason Askin, Controller, on March 2, 2026. The responses to findings 2025-003, 2025-004 and 2025-005 were provided by Jason Askin, Controller, via email correspondence on March 2, 2026. Responses to findings 2025-001 and 2025-002 were provided by Jason Askin, Controller, via email correspondence on February 13, 2026.

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

**Independent Auditor's Report**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Northern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities, fiduciary activities, and the aggregate discretely presented component units of Northern Illinois University (the University), a component unit of the State of Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 18, 2026.

Our report includes a reference to other auditors who audited the financial statements of the Northern Illinois University Foundation and the Northern Illinois Research Foundation (collectively "component units"), as described in our report on the University's financial statements. The financial statements of the component units were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with these component units or that are reported on separately by those auditors who audited the financial statements of the component units.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **The University's Responses to Findings**

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

#### **Purpose of This Report**

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

**SIGNED ORIGINAL ON FILE**

Schaumburg, Illinois  
February 18, 2026



RSM US LLP

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

**Independent Auditor's Report**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Northern Illinois University

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

As Special Assistant Auditors for the Auditor General, we have audited the Northern Illinois University's (University) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2025. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

***Other Matter—Component Units Not Included in the Compliance Audit***

The University's basic financial statements include the operations of the Northern Illinois University Foundation and the Northern Illinois Research Foundation, discretely presented component units of the University, which are not included in the University's schedule of expenditures of federal awards during the year ended June 30, 2025. Our compliance audit, described in the "Opinion on Each Major Federal Program", does not include the operations of these component units because the component units did not expend federal funding during the year ended June 30, 2025.

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-003 and 2025-005. Our opinion on each major federal program is not modified with respect to this matter.

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

### **Report on Internal Control Over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-004 to be a material weakness.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-003 and 2025-005 to be significant deficiencies.

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

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

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Report on Schedule of Federal and Nonfederal Financial Activity**

We have audited the financial statements of the business-type activities, fiduciary activities, and the aggregate discretely presented component units of Northern Illinois University, a component unit of the State of Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated February 18, 2026, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. In addition, the accompanying schedule of federal and nonfederal financial activity is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the schedule of federal and nonfederal financial activity are fairly stated in all material respects in relation to the basic financial statements as a whole.

**SIGNED ORIGINAL ON FILE**

Schaumburg, Illinois  
March 4, 2026

**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, 2025**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

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

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007/84.033/84.038/84.063/84.268/84.379	Student Financial Assistance Cluster
84.015	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
84.116	Fund for the Improvement of Postsecondary Education
84.325K	Special Education – Personnel Development to Improve Services and Results for Children with Disabilities
84.335	Child Care Access Means Parents in School

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

Auditee qualified as a low risk auditee?  Yes  No

**NORTHERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**  
**FEDERAL SINGLE AUDIT**  
**Current Findings – Government Auditing Standards**  
**For the Year Ended June 30, 2025**

**Section II – Financial Statement Findings**

**Finding 2025-001      Inadequate Controls over Census Data**

The Northern Illinois University (University) did not have adequate internal control over reporting its census data to provide assurance that the census data submitted to the State Universities Retirement System (System) and State Employees' Group Insurance Program (Plan) 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 other postemployment benefit (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 valuations (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 pension plan administered by the System and the Plan 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 the System, along with census data for other participating members provided by the State's four other pension systems, to prepare their projection of the liabilities of the Plan. Finally, the System's actuary and CMS' actuary used census data transmitted by the University during Fiscal Year 2023 to project pension and OPEB-related balances and activity at the plans during Fiscal Year 2024, which is incorporated into the University's Fiscal Year 2025 financial statements.

During the performance of the census examination, the auditors noted the following:

- While the University had performed an initial complete reconciliation of its census data recorded by the System to its internal records, the University had not fully developed a process to annually obtain from the System the incremental changes recorded by the System in the census data records and reconcile these changes back to the University's internal supporting records.
- During cut-off testing of data transmitted by the University to the System, the auditors identified the following events were reported to the System after the close of the fiscal year in which the event occurred, resulting in inaccurate member status (active or inactive) as of fiscal year-end.
  - o Two new employee hires
  - o One employee going on a leave of absence
  - o Forty-nine employee terminations

The result of the errors above led to contributions due to the plan being understated and inaccurate census data being utilized by the System and the State in the performance of the annual pension and OPEB actuarial valuation processes. The independent actuaries utilized by the System and the State of Illinois for the pension and OPEB plans deemed the errors immaterial to the plan level valuations as a whole.

**NORTHERN ILLINOIS UNIVERSITY**  
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**Current Findings – Government Auditing Standards**  
**For the Year Ended June 30, 2025**

**Finding 2025-001      Inadequate Controls over Census Data (Continued)**

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

Additionally, eligibility criteria for participation in the System 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 the System. Under the Code (40 ILCS 5/15-107), an employee is any member of the educational, administrative, secretarial, clerical, mechanical, labor, or other staff of an employer whose employment in a position in which services are expected to be rendered on a continuous basis for at least four months or an academic term, whichever is less, and is:

1. Not a student employed on a less than full-time temporary basis;
2. Not receiving a retirement or disability annuity from the System;
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 the System's disability benefits;
6. Not paid from funds received under the Federal Comprehensive Employment and Training Act as a public service employment program participant hire 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 the System electing to exclude these persons from the definition of 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 Internal Revenue Service's substantial presence test and (2) became an employee on and after July 1, 1991.

In addition, the 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 the System, 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 the System. Further, the Code (40 ILCS 5/15-155(b)) requires the University to remit employer contributions to the System reflecting the accruing normal costs of an employee paid from federal or trust funds.

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

**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, 2025**

**Finding 2025-001      Inadequate Controls over Census Data (Continued)**

University officials indicated that the exceptions occurred due to untimely notification of an employee's separation to Human Resource Services. This resulted in delays in processing status changes for employees separating from the University at the end of the fiscal year. The reconciliation of incremental changes was a project initiated by the System. The University was asked to complete it without the ability to plan for the increased capacity and already has been operating with acute staffing constraints. Given these constraints, the project has taken longer than anticipated.

Failure to ensure that complete and accurate census data, as well as employee and employer contributions are reported to the System and the State reduces the overall reliability of the 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. 2025-001, 2023-001, 2022-001, 2021-001)

**Recommendation:**

We recommend the University continue to work with the System to establish the process of annually obtaining from the System the incremental changes recorded in the census data records and reconcile these changes back to the University's internal supporting records. If differences are noted between the University's data and the System's data, these differences should be communicated timely and rectified to ensure the actuarial valuations are using accurate data.

Further, we recommend the University strengthen controls to ensure all events occurring within the census data accumulation year are reported timely to the System so these events can be incorporated into the census data utilized in the annual actuarial valuation process.

**University Response:**

Accepted. The University will incorporate the need for timely notifications of temporary employees not returning to work to Human Resources in upcoming supervisor training sessions and Human Resource Services' official reminders of business procedures. The University will also explore the option of automating the termination of temporary employees at the end of their contract period. University has developed a process to annually obtain from the System the incremental changes recorded by the System in the census data records and has reconciled these changes back to the University's internal supporting records. The outstanding reconciliations of incremental changes were all completed by May 30, 2025.

**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, 2025**

**Finding 2025-002      Inadequate Controls Over User Access**

The Northern Illinois University (University) did not implement or enforce adequate internal controls over users' access to its Financial Management System.

We noted the University has not developed a policy requiring reviews of individual access rights on at least an annual basis.

Additionally, for 2 of 14 terminated users (14%) tested, access was not removed within 2 days as required per University policy. Access for both users was removed 10 days late.

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, Access Control section, requires entities to develop access provisioning policies and procedures and ensure access is provided on a needed basis and ensure access is appropriate and timely terminated, and access reviews are conducted periodically. Additionally, the University's System Access and Security Policy documents users are required to be removed within 48 hours of their termination date.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation.

University officials stated that the exceptions occurred due to untimely notification of an employee's separation to Human Resource Services (HRS) resulting in delays in processing status changes for employees separating from the University at the end of the fiscal year. The University recognizes that there was not previously a uniform method for notifying HRS in a timely manner about employee separations. Current policies and processes do not address an annual review.

Failure to implement or enforce adequate internal controls over users' access and perform periodic reviews could result in unauthorized access and manipulation of data. (Finding Code No. 2025-002)

**Recommendation:**

We recommend the University perform at least annual user access reviews and ensure timely access removal for separated employees.

**University Response:**

Accepted. The University will formalize and implement a policy requiring annual user access reviews for the Financial Management System. Additionally, while access provisioning and termination procedures are established within the University's System Access and Security Policy, the University has reinforced procedures for timely notification of employee separations. This includes clarifying departmental responsibilities, reinforcing required timelines, and improving coordination between departments regarding employee separations.

**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, 2025**

**Section III – Federal Award Findings and Questioned Costs**

**Federal Agency:** US Department of Education (ED)

**Program Name:** Student Financial Assistance Cluster: Federal Direct Student Loans, Federal Pell Grant Program

**ALNs:** 84.268; 84.063

**Award Numbers:** P268K171370, P063P161370; Federal Awards Year 2024 – 2025

**Questioned Costs:** None

**Repeat Finding:** Yes

**2025-003. Finding: Errors in Reporting for NSLDS**

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

**Condition:**

We noted 2 (5%) of 40 students tested in which the University did not report the correct enrollment status to the NSLDS at the Program Level.

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

**Criteria:**

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

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

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure enrollment reporting is completed properly.

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**Current Findings – Federal Compliance and Questioned Costs**  
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**2025-003. Finding: Errors in Reporting for NSLDS (Continued)**

**Cause:**

University officials indicated the two exceptions were the result of manual processing errors. Specifically, Program-Level enrollment status updates were not completed for two students who unofficially withdrew.

**Effect:**

If the NSLDS is not properly updated with the student information by the University, overawards could occur should the student transfer to another institution and the student may not properly enter the repayment period. (Finding Code No. 2025-003, 2024-003)

**Recommendation:**

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

**University Response:**

Accepted. The University acknowledges the importance of accurate and timely enrollment reporting to the National Student Loan Data System (NSLDS).

As it relates to the prior year finding and repeat finding status, the University corrected the system configuration issue and provided additional training regarding effective date reporting requirements. The exceptions identified in the current year were unrelated to the prior system logic issue and instead resulted from manual processing errors involving Program-Level updates for unofficial withdrawals.

The University will review and strengthen its current enrollment reporting procedures to ensure Program-Level updates are completed consistently, particularly in cases involving unofficial withdrawals. The University will develop a batch reporting process for unofficial withdrawals to facilitate accurate enrollment reporting at both the program and campus level. Additional verification steps will be implemented prior to submission to confirm that both campus-level and program-level enrollment statuses are properly updated. The University will also reinforce staff training related to NSLDS reporting requirements and enhance supervisory review procedures to reduce the risk of similar errors occurring in the future.

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**Federal Agency:** US Department of Education (ED)

**Program Names:** Fund for the Improvement of Postsecondary Education; Special Education – Personnel Development to Improve Services and Results for Children with Disabilities; Child Care Access Means Parent in Schools

**ALNs:** 84.116; 84.325K; 84.335

**Award Numbers:** P116Z230260; H325K180006; P335A220131; Federal Awards Year 2024 - 2025

**Questioned Costs:** None

**Repeat Finding:** Yes

**2025-004. Finding: Internal Controls Over Procurement**

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

**Condition:**

Three (100%) of three small purchase procurement transactions tested in the Fund for the Improvement of Postsecondary Education program were approved based on a form that summarized the incorrect procurement method. The University incorrectly indicated on a small purchase waiver form that the transactions were exempt from procurement under the Illinois Procurement Code (30 ILCS 500 / 1-13(b)(8)).

One (100%) of one transaction tested meeting the simplified acquisition threshold in the Fund for the Improvement of Postsecondary Education program was approved based on a form that summarized the incorrect procurement method. The University incorrectly utilized a small purchase waiver form to indicate that the transaction was exempt from procurement under the Illinois Procurement Code (30 ILCS 500 / 1-13(b)(8)).

One (50%) of two small purchase procurement transactions tested in the Special Education – Personnel Development to Improve Services and Results for Children with Disabilities program was approved based on a form that summarized the incorrect procurement method. The University incorrectly indicated on a small purchase waiver form that the transaction was exempt from procurement under the Illinois Procurement Code (30 ILCS 500 / 1-13(b)(8)).

One (50%) of two small purchase procurement transactions tested in the Child Care Access Means Parents in School program was approved based on a form that summarized the incorrect procurement method. The University incorrectly indicated on a small purchase waiver form that the transaction was exempt from procurement under the Illinois Procurement Code (30 ILCS 500 / 1-13(b)(8)).

One (100%) of one transaction tested meeting the simplified acquisition threshold in the Child Care Access Means Parents in School program was approved based on a form that summarized the incorrect procurement method. The University incorrectly indicated on a small purchase waiver form that the transaction was exempt from procurement under the Illinois Procurement Code (30 ILCS 500 / 1-13(b)(8)).

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**2025-004. Finding: Internal Controls Over Procurement (Continued)**

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

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

**Criteria:**

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure procurement procedures are properly followed and support is properly maintained as required by 2 CFR 200.318.

**Cause:**

University officials stated that insufficient training on procurements subject to 2 CFR 200 lead to the incorrect documentation on the purchase requisition documentation.

**Effect:**

If the purchase requisition forms contain an incorrect rationale for the procurement method selected, the University could approve payments of federal funds to vendors that do not meet federal regulations. (Finding Code No. 2025-004, 2024-004)

**Recommendation:**

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

**University Response:**

Accepted. The University implemented revised procedures and targeted training in April 2025 to strengthen compliance with the 2 CFR 200 procurement requirements. The transactions identified in the condition occurred prior to full implementation and corrective action. The University will continue to monitor procurement processes to ensure accurate and complete documentation of the procurement method selected.

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**Current Findings – Federal Compliance and Questioned Costs**  
**For the Year Ended June 30, 2025**

**Federal Agency:** US Department of Education (ED)

**Program Name:** Student Financial Assistance Cluster: Federal Pell Grant Program

**ALN:** 84.063

**Award Numbers:** P063P161370; Federal Awards Year 2024 – 2025

**Questioned Costs:** None

**Repeat Finding:** No

**2025-005. Finding: Errors in Verification Reporting**

Northern Illinois University (University) did not properly code the verification status in the Common Origination and Disbursement (COD) System for students who were disbursed Pell Grant funds and later selected for verification, and the internal controls in place did not prevent and detect the exceptions.

**Condition:**

As part of verification requirements, the University is required to obtain acceptable documentation to verify the information required for the Verification Tracking Group to which the applicant is assigned; match information on the documentation to the student aid application; if necessary, submit data corrections to the Free Application for Federal Student Aid (FAFSA) Processing System and recalculate awards and; correctly code the student's verification status in the COD System for Pell Grants.

We noted 6 (24%) of 25 students tested who had been selected for verification for which the verification status code was not correctly coded in COD after the verification procedures were completed.

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

**Criteria:**

Under 34 CFR 668.51 – 668.61, a school is required to complete the verification of information submitted by an applicant on the FAFSA if the application has been selected for verification. When a Pell Grant is disbursed, the school must report the student's verification status through the COD System.

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure verification status codes are properly reported.

**Cause:**

University officials stated that for students who were selected for verification after disbursements were made, the University's existing procedures did not include a process to ensure verification status changes were properly updated and transmitted to the COD System after verification was completed.

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**Current Findings – Federal Compliance and Questioned Costs**  
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**2025-005. Finding: Errors in Verification Reporting (Continued)**

**Effect:**

If the COD System is not properly updated with verification status by the University, there could be overpayments of student aid. (Finding Code No. 2025-005)

**Recommendation:**

We recommend the University review current processes for reporting verification status to the COD System and implement procedures to ensure all verification statuses are reported.

**University Response:**

Accepted. University procedures have been updated to ensure verification status updates are properly transmitted to the COD System upon completion of verification for students who were disbursed Pell Grant funds and were later selected for verification. Relevant staff have been trained in the revised procedures. Additionally, the University implemented a process to periodically review records and confirm that verification statuses are accurately reflected in the COD System. All affected student records have been reviewed. It has been confirmed in the National Student Loan Data System (NSLDS) that none of the reported statuses resulted in overpayment.

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**Prior Findings Not Repeated**  
**For the Year Ended June 30, 2025**

**Prior Findings Not Repeated**

**A. Financial Statement Errors**

During the prior audit, the University did not properly adjust its financial statements for certain transactions.

During the current audit, our sample testing did not identify similar errors. (Finding Code No. 2024-001, 2023-002)

**B. Lease and SBITA Errors**

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

During the current audit, we did not find similar errors with the recording of leases and SBITAs for selections tested. (Finding Code No. 2024-002, 2023-003)

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Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass-Through Number	FY 2025 Expenditures	Provided To Subrecipients
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				
<b>DEPARTMENT OF EDUCATION</b>				
Federal Supplemental Educational Opportunity Grants	84.007	P007A161243	\$ 890,023	\$ -
Federal Work-Study Program	84.033	P033A161243	936,550	-
Federal Pell Grant Program	84.063	P063P161370	37,346,029	-
Federal Perkins Loan Program, Beginning Loan Balance	84.038		1,316,560	-
Federal Direct Student Loans	84.268	P268K171370	65,296,921	-
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T171370	74,731	-
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<b>105,860,814</b>	<b>-</b>
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
Agricultural Research, Basic and Applied Research				
Study of Aspergillus flavus Genes, Metabolites, and Nutrients that influence Development Virulence, and Production of Regulated and Unregulated Mycotoxins	10.001	58-6054-4-040	23,805	-
Agriculture and Food Research Initiative (AFRI) Pipeline Hydro-Transport of Biomass Feedstock for Biofuel Production Purposes	10.310	2023-67021-39806	359,275	118,801
American Rescue Plan Centers of Excellence for Meat and Poultry Processing and Food COVID 19: Meat and Poultry Processing Research and Innovation Pass-Through Taza Aya Toward a More Resilient Domestic Food Infrastructure: Protecting Workers from COVID 19: Communicable Diseases During Meat and Poultry Processing.	10.243	2023-70439-3919	17,973	-
<b>TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE</b>			<b>401,053</b>	<b>118,801</b>
<b>DEPARTMENT OF COMMERCE</b>				
National Oceanic and Atmospheric Administration				
Understanding and Mitigating Future Weather and Climate Risks to American Agriculture	11.000	NA220AR4690645	237,315	-
Broad Agency Announcement	11.015	NA210AR4590321	41,974	-
Manufacturing Extension Partnership				
Pass-Through Illinois Manufacturing Extension Center IMEC - FY24	11.611	IMECFY2024	387,593	-
IMEC - FY25	11.611	IMECFY2025	315,644	-
			703,237	-
<b>TOTAL DEPARTMENT OF COMMERCE</b>			<b>982,526</b>	<b>-</b>
<b>DEPARTMENT OF DEFENSE</b>				
Issue of Department of Defense Excess Equipment				
Pass-Through Kansas State University Collection of Intimate Partner Violence Incident Data	12.000	A20-0500-S001-A03	14,303	-
Basic and Applied Scientific Research				
Automated Evolution of the Software s Robustness through Patternizing Attack-and-Defend Semantic, Structural and Functional Co-Evolution	12.300	N00014-22-S-B001	100,235	-
Basic Scientific Research				
Pass-Through University of Notre Dame In-situ vortex manipulation and trapped flux removal in superconducting electronic devices	12.431	205027NIU	501,020	-
Basic, Applied, and Advanced Research in Science and Engineering				
Pass-Through MxD Machine Learning-based quality improvement for thermal energy cutting processes-FY25-6	12.630	2024-08	27,450	-
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>643,008</b>	<b>-</b>
<b>DEPARTMENT OF THE INTERIOR</b>				
<b>FISH AND WILDLIFE CLUSTER</b>				
Wildlife Restoration and Basic Hunter Education and Safety				
Pass-Through Illinois Department of Natural Resources Evaluating the impacts of trematodiasis on Lesser Scaup migration and breeding efforts	15.611	RC24W215R1	65,425	-
<b>TOTAL FISH AND WILDLIFE CLUSTER</b>			<b>65,425</b>	<b>-</b>
State Wildlife Grants				
IL Blanding's Turtle Recovery Planning and Implementation	15.634	RC21T136R1	17,887	-
U.S. Geological Survey Research and Data Collection				
Cooperative Agreement with United States Geological Survey	15.808	G23AC00563.00	561,394	-
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>			<b>644,706</b>	<b>-</b>
<b>DEPARTMENT OF JUSTICE</b>				
OVW Research and Evaluation Program				
Research and Evaluation Continuation	16.026	15JOVW-22-GG-04758-MUMU	140,799	-
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>140,799</b>	<b>-</b>

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<b>DEPARTMENT OF TRANSPORTATION</b>				
Highway Planning and Construction Pass-Through University of Houston Development of Equipment Rental Schedule for Illinois	20.205	R-23-0079-001	\$ 12,871	\$ -
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>12,871</b>	<b>-</b>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
Science Testing early Mars climate from global spatial distribution of valley network geomorphology	43.001	SECAGD20CA0022	95,549	-
Office of STEM Engagement (OSTEM) Pass-Through University of Illinois NIU/ISGC NASA Internships	43.008	099286-17926	11,500	-
Pass-Through University of Illinois Recycling and Regolith Processing	43.008	80NSSC24M0176	21,021	-
			32,521	-
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			<b>128,070</b>	<b>-</b>
<b>INSTITUTE OF MUSEUM AND LIBRARY SCIENCES</b>				
National Leadership Grants Pass-Through University of Illinois of Chicago Developing and testing assessment tools for library impact on students' academic success	45.312	19118	4,101	-
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES</b>			<b>4,101</b>	<b>-</b>
<b>NATIONAL SCIENCE FOUNDATION</b>				
Engineering Collaborative Research: Characterization of Transport Property and Microstructure of Battery Electrolyte via In Situ Spectroscopy	47.041	2120559	111,771	-
Collaborative Research: Understanding the Reversible Formation of Sodium Hydrosulfide in Hybrid Electrolytes for High-Energy Density Storage	47.041	2208972	89,067	-
Collaborative Research: Rational Design of Ni/Ga Intermetallic Compounds for Efficient Light Alkanes Conversion Through Ammonia Reforming	47.041	2210868	43,834	-
Integration of multiscale modeling and machine learning for clot mechanics ERI: A dynamic environment AI-based CAM framework for High-Degree-of-Freedom hybrid manufacturing processes	47.041	2301736	7,977	-
47.041	2301725	77,580	-	
47.041	2308755	53,902	-	
The role of posture and stress in human crowd dynamics during emergency situations. Collaborative Research: DMREF: High-Throughput Screening of Electrolytes for the Next- Generation of Rechargeable Batteries	47.041	2323117	18,442	-
47.041	2414965	70,338	-	
Instrument-free yes/no quantitative analysis of molecular biomarkers Elucidating Solvation Structures for Rotational Design of Solvent-in-Salt Electrolytes for High Voltage Batteries Alkali-Metal Batteries	47.041	2342334	1,575	-
			474,486	-
Mathematical and Physical Sciences Frustration and Crystallization of Vortices in Artificial Spins/Superconductor Hybrids Development of Controlled Polymerization for Hierarchically Organized Conjugated Polymers	47.049	1901843	(5,782)	-
47.049	2004117	(65)	-	
47.049	1955584	21,229	-	
47.049	2110900	246,293	-	
47.049	1806152	30,105	-	
47.049	2155026	146,529	-	
47.049	2208031	35,142	-	
Design and Analysis of Algorithms for Structured Optimization Theory and Phenomology at the Frontiers of the Standard Model Collaborative Proposal: FuSe: Spin Gapless Semiconductors and Effective Spin Injection Design for Spin-Orbit Logic	47.049	2307328	58,023	-
47.049	2013340	58,134	-	
47.049	2328828	58,959	-	
47.049	2411724	63,324	-	
47.049	2411840	83,715	-	
Pass-Through Cornell University Optical Transport and Beam Manipulation for Optical Stochastic Cooling Pass-Through from Columbia University ATLAS Detector Upgrade Production for High-Luminosity LHC	47.049	75548-11307	75,894	-
47.049	PHY-1948993	4,043	-	
Pass-Through University of Illinois US ATLAS Operations Pass-Through Cornell University Monte Carlo Modeling of Photoemission from Semiconductors	47.049	93443/1172884/2	241,233	-
47.049	PHY-1594132	147,437	-	
			1,264,213	-
Geosciences Collaborative Research: Transient Forcing of the Local Last Glacial Maximum in the Tropical Peruvian Andes	47.050	2002541	72,039	-
Collaborative Research: Advancing our understanding of intraseasonal U.S. severe convective storm variability	47.050	2048770	106,202	-
47.050	2203516	128,015	-	
47.050	2244453	125,422	-	
Collaborative Research: North American Warm-season Extremes in a Collaborative Research: REU Site: Water Resources and Quality in the Riviera Maya, Mexico MRI Track 1: Acquisition of Agilent 8700 Laser Direct Infrared (LDIR) Chemical Imaging System	47.050	2320748	32,045	-

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<b>Geosciences (continued)</b>				
In-Situ Collaborative Experiment for the Collection of Hail in the Plains (CECHIP)	47.050	2410917	\$ 2,203,655	\$ 1,732,079
Collaborative Research: Evaluating Tectonic models for the western US Cordillera through the metamorphic history of the Pelona-Orocopia-Rand schists	47.050	2422775	10,790	-
IUCRC Planning Grant Northern Illinois University: Center for Interdisciplinary Research on Convective Storms (CIRCS)	47.050	2413246	18,556	-
EMBRACE-AGS-Seed: Harnessing the Power of Machine Learning to Generate Ensembles of Regional Climate Projections	47.050	2432526	8,364	-
Collaborative Research: Polarimetric Radar and Modeling Perspectives of Updraft, Cold Pool, and Mesovortex Evolution in Quasi-Linear Convective Systems	47.050	2440385	12,690	-
Pass-Through Columbia University EF Tracking - ACTS Interface Toolset	47.050	43(GG016228-43)	151,402	-
Pass-Through Columbia University Investigation of Silicic Acid Supply and Utilization During MIS 11/12 Glacial Termination in Iberian Margin Using Silicon Isotopes in Biogenic Opal	47.050	33J(GG009393-04)	15,105	-
Pass-Through Columbia University US Advisory Committee (USAC) Chair, Justin Dodd	47.050	33K(GG009393-04)	48,131	-
Pass-Through Columbia University Sediment & pore water chemistry along the eastern Greenland-margin from IODP Site U1602	47.050	33L(GG009393-04)U	6,931	-
			<u>2,939,347</u>	<u>1,732,079</u>
<b>Computer and Information Science and Engineering</b>				
Cues and Actions for Efficient non-verbal human-robot Communication	47.070	2033918	5,554	-
Collaborative Research: Cyber Training: Implementation: Medium: FOUNT: Scaffolded, Hands-On Learning for a Data-Centric Future	47.070	2230080	85,873	-
HCC: Small: Brain to Brain Interfacing Achieving Direct Bidirectional Noninvasive Brain-to-Brain Communication	47.070	2508624	22,725	-
			<u>114,152</u>	<u>-</u>
<b>Biological Sciences</b>				
Collaborative Research: RoL: Impacts of plants and communities on soil microbial composition and function across phylogenetic scales	47.074	1937232	92,403	-
Collaborative Research: The Roles of Community Assembly and Consumer Impacts in Shaping Ecosystem Function	47.074	2016322	101,631	-
Collaborative Research: The Roles of Community Assembly and Consumer Impacts in Shaping Ecosystem Function	47.074	2016322	42,415	-
CAREER: Ecological and Evolutionary Drivers in an Invasive Host-Parasite System	47.074	2236135	100,630	-
Pass-Through Middle Tennessee State University Facilitating science communication beyond the ivory tower: a DBER network to stabilize and grow undergraduate science communication education research	47.074	537644-777A4-01	4,759	-
			<u>341,838</u>	<u>-</u>
<b>Social, Behavioral, and Economic Sciences</b>				
Lost in translation? Testing Cuban model for climate change and disaster risk reduction in Haiti	47.075	2448608	109,486	50,000
Doctoral Dissertation Research: You can't have it all: Variation in fiber digestibility in wild lemurs and interactions with the gut microbiome	47.075	2444610	6,074	-
			<u>115,560</u>	<u>50,000</u>
<b>STEM Education</b>				
Collaborative Research: Broadening the fusion of STEM and business curricula in undergraduate sustainability education	47.076	1914909	45,355	-
Collaborative Research: Enhance Design Teamwork Experience in Engineering Education	47.076	2021497	43,167	-
Track 1: NIU Noyce Science Teaching Scholarship and Internship Program	47.076	2151059	467,949	85,924
Collaborative Research: DTL: Implementing Mixed Reality for Inclusive and Embodied Learning for Effects of instructional analogies on illusions of understanding in Introductory Geoscience	47.076	2049046	69,981	-
Investigating motivation to participate in STEM Disability Communities of Transformation	47.076	2300992	49,525	-
Supporting Mathematical Instruction through Values-Centered Collaboration	47.076	2321195	18,970	-
Postdoctoral Fellowship: STEMEdIPRF: Using a first-year seminar and peer mentorship program to foster well-being and academic success in biology undergraduates	47.076	2411619	34,365	-
Pass-Through from American Educational Research Association A Head Start to College: Does Dual Enrollment Equalize Students' Academic and Labor Market S STEM: Scholarships for Equity and Excellence at Northern Illinois University	47.076	NSF-DRL #1749275	123,501	-
Education and Human Resources Scholarships and Enhanced Mentoring to Support Graduation of Students in Science and Mathematics	47.076	2424774	1,546	-
			45,926	-
			<u>81,255</u>	<u>-</u>
			<u>981,540</u>	<u>85,924</u>
<b>Polar Programs</b>				
Collaborative Proposal: Miocene Extremes: A Ross Sea Perspective from IODP Expedition 374 and DSDP Leg 28 Marine Sediments	47.078	1947657	42,509	-
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	21,289	-
Collaborative Research: Sensitivity of the West Antarctic Ice Sheet to 2 Degree Celsius (SWAIS 27C)	47.078	2035029	20,642	-
			<u>84,440</u>	<u>-</u>
<b>Office of International Science and Engineering</b>				
IREs: US-Estonia Research Partnership in Reconstructing Past Climate Dynamics	47.079	1827135	17,720	-
Office of International Science and Engineering IREs: TransArctic Connections: Linking Alaskan Students with Finnish Arctic Scientists for Research in the Rapidly Changing Arctic	47.079	2246406	12,826	-
			<u>30,546</u>	<u>-</u>
<b>Integrative Activities</b>				
Conference: INTEGRaL: Innovation Network To Enhance and Grow ReseArch Infrastructure and Links	47.083	2324594	53,469	-
<b>NSF Technology Innovation and Partnerships</b>				
Pass-Through Governors State University NSF Engines: Type-1: Smart Logistics Engine	47.084	NSFENGNIU23	28,739	-
			<u>6,428,330</u>	<u>1,868,003</u>
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>				
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Nonpoint Source Implementation Grants</b>				
Pass-Through DeKalb County Soil and Water Conservation District DeKalb County Watershed Educational Videos	66.460	3192205(23-0378-38531)	659	-
			<u>659</u>	<u>-</u>
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				

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<b>DEPARTMENT OF ENERGY</b>				
Department of Energy Managed Labs				
High Luminosity (HL) LHC CMS Detector Upgrade Project Endcap Calorimeter	81.000; 1	SUBCONTRACT 654699	\$ 606,151	\$ -
Deep Underground Neutrino Experiment (DUNE)	81.000; 2	DE-AC02-07CH11359	55,601	-
Deep Underground Neutrino Experiment (DUNE):FD2 PDS	81.000; 3	4-30341-0058A	38,244	-
Advanced Characterization of Sustainable Cathode Oxides - GRA Support	81.000; 4	2J-60001-0005A	35,795	-
NIU to Argonne Joint Appointment: Dr. Andreas Glatz. FY23	81.000; 5	Glatz ANL	60,957	-
Tao Li Joint Appointment	81.000; 6	Li ANL	135,493	-
Xueying Lu's Joint Appointment	81.000; 7	Lu ANL	81,286	-
Zhili Xiao's Joint Appointment	81.000; 8	Xiao ANL	(69,040)	-
Electrode Surface Protection by Self-Assembled Monolayers (SAM) for lithium Battery FY23	81.000; 9	2J-60001-0010A	65,500	-
Structural Investigations of Advanced Functional Materials using Neutron and X-ray Scattering	81.000; 10	2J-60001-0014A	59,993	-
Physics and application of patterned superconducting nanostructures - GRA Support	81.000; 11	2J-60001-0020A	15,982	-
PIP-II Warm Unit Structure Pre-Production Testing	81.000; 12	694145	1,115	-
Development of the MU2E Design	81.000; 13	695188	196	-
Development of All Solid-State Battery using Anti-Perovskite Electrolytes	81.000; 14	2J-60001-0021A	16,638	-
Accelerator Design for PIP-II Era Accumulator Rings	81.000; 15	701920	(24,657)	-
GRA Support - Jared Coles	81.000; 16	2J-60001-0023A	38,948	-
Detectors for High-granularity Dual Readout Calorimetry	81.000; 17	698354	23,004	-
Transmission electron microscopy characterization of coated cathode materials	81.000; 18	2J-60001-0026A	97,187	-
GRA Support - Emily Frame	81.000; 19	2J-60001-0028A	6,678	-
Studying the solvation structures of sodium batteries	81.000; 20	2J-60001-0029A	94,134	-
Center for Steel Electrification by Electrosynthesis	81.000; 21	4F-60056	115,890	-
ALCF - Annual User Survey	81.000; 22	4A-60416	23,303	-
Modeling Support to Advance the Performance of Next-generation Batteries at Argonne - GRA Support	81.000; 23	2J-60001-0025A	37,298	-
Correlative electron microscopy and Synchrotron X-ray characterization of battery materials	81.000; 24	2J-60001-0030A	47,423	-
Integrating perception, action, and cognition in telemanipulation for nuclear waste management	81.000; 25	4F-60183	45,533	-
Robot-assisted assembly for PIP-II SRF couplers	81.000; 26	717161	31,583	-
Brian Toonen CY24-25	81.000; 27	4-B164-P-00226-00	215,834	-
Collaboration with Argonne National Lab - Electrospun fibers for water filtration	81.000; 28	4F-60208	58,626	-
Investigating Solid State Battery Materials with X-ray Technique	81.000; 29	2J-60001-0031A	51,975	-
Automatic Segmentation of Low-Contrast High-Energy Tomography	81.000; 30	2J-60001-0032A	36,742	-
Accelerator Design for PIP-II Era Accumulator Rings	81.000; 31	709333	57,762	-
Higher order mode based controls	81.000; 32	2J-60001-0033A	36,130	-
Beam Dynamic Studies at Fermilab	81.000; 33	711846	64,028	-
Pass Through from Fermi National Accelerator Laboratory				
Flexible, compact, flat REBCO cables for high-field accelerator magnets	81.000; 34	724180	3,780	-
Pass Through from Argonne National Laboratory				
Investigating Solid State Battery Materials with X-ray Technique	81.000; 35	2J-60001-0019A	9,858	-
Pass Through from Brookhaven National Laboratory				
US AHEAD Bootcamp	81.000; 36	460389	7,280	-
			<u>2,182,250</u>	<u>-</u>
Office of Science Financial Assistance Program				
Illuminating Neutrinos with the DUNE Experiment	81.049	DE-SC0023039	78,983	-
C^2-THE-P^2 = Chicagoland Computational Traineeship in High Energy and Particle Physics	81.049	DE-SC0023524	592,055	318,272
Accelerating Underrepresented Engineering Careers through Accelerator Innovations	81.049	DE-SC0024483	281,372	-
Intra-Beam Scattering and Beam Cooling for Circular Modes	81.049	DE-SC0024222	55,106	-
Experimental understanding of collective beam dynamics guided by fully self-consistent simulation models	81.049	DE-SC0024445	124,129	-
Developing Novel Electrolytes to Suppress Transition Metal Dissolution in Battery Cathodes				
Using Multimodal Characterization	81.049	DE-SC00025702	103,453	-
Nonlinear Dynamics of Integrable Hamiltonian Systems	81.049	DE-SC0020064	74,836	-
Innovative High-Frequency Structures for High-Gradient Wakefield Acceleration	81.049	DE-SC0021928	163,473	-
Enabling High-Gradients Efficient Wakefield Accelerators with High-Quality Shaped Electron Bunches	81.049	DE-SC0022010	114,751	-
Pass-Through from Illinois Institute of Technology				
Chicagoland Accelerator Science Traineeship	81.049	A-20-0036-001	231,824	-
			<u>1,819,982</u>	<u>318,272</u>
Conservation Research and Development				
Scalable Integration of CO2 Capture and Electrocatalytic Conversion to Organic Liquids	81.086	DE-EE0009418	146,131	69,678
Pass-Through Spriri AeroSystems, Inc				
Framework and Tool for Artificial Intelligence & Machine Learning Enabled				
Automated Non-Destructive Inspection of Composite Aerostructures Manufacturing	81.086	PO 4400004233	136,999	-
			<u>283,130</u>	<u>69,678</u>
Renewable Energy Research and Development				
Pass-Through General Motors Company				
Fuel Cell R&D for Heavy-duty Applications Low-cost, Durable Bipolar Plates	81.087	4301458945	708	-
			<u>4,286,070</u>	<u>387,950</u>
<b>DEPARTMENT OF EDUCATION</b>				
Overseas Programs - Group Projects Abroad				
Project SEED	84.021	P021A210016	3,790	-
Advanced Overseas Intensive Indonesian Language Training Project	84.021A	P021A240023	90,712	38,359
			<u>94,502</u>	<u>38,359</u>
Research in Special Education				
IES Institute of Education Science	84.324	R324A230183	322,674	192,507
			<u>417,176</u>	<u>230,866</u>

Northern Illinois University  
A Component Unit of the State of Illinois  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass-Through Number	FY 2025 Expenditures	Provided To Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
National Institute for Occupational Safety & Health				
Pilot Testing of Exoskeleton Applications in Patient Handling Tasks Measurement Selection Pass-Through Winnebago County	93.000; 1	75D30122P14162	\$ 7,132	\$ -
Winnebago County Drug Court Evaluation Project	93.000; 2	1H79TI085870	48,866	-
			<u>55,998</u>	<u>-</u>
Mental Health Research Grants				
A randomized controlled trial examining the impact of a brief attention-based neurobehavioral transdiagnostic intervention on acute fear response.	93.242	1R15MH125375-1A1	69,814	-
Occupational Safety and Health				
Pilot testing of knee savers in deep squatting tasks	93.262	75D30123P16383	819	-
Allergy and Infectious Diseases Research				
Pass-Through University of Iowa ACS1 Inhibitors with University of Iowa	93.855	S02627.01	281,543	-
Biomedical Research and Research Training				
Fluorescent Cellular Assay for Kinase Inhibitors/National Institutes of Health	93.859	1R15GM140403-01	7,843	-
Engineering and Characterization of pH dependent Antibodies/National Institutes of Health	93.859	R15GM155846	99,203	-
Control of Polarized Basement Membrane Secretion in Epithelial Cells	93.859	R15GM137236	13,482	-
Pass-Through University of Kentucky/National Institutes of Health Building Blocks for Growth	93.859	3200006633-25-191	27,698	-
			<u>148,226</u>	<u>-</u>
Vision Research				
Word Learning and Vocabulary Development in Blind Children	93.867	1R16EY036101	189,439	-
Medical Library Assistance				
Pass-Through University of Iowa Smart Tablet for Healthy Living (STEHL) Intervention for older adults: Toolkit testing in retirement homes	93.879	S05413-01	21,588	-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>767,427</u>	<u>-</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<u>14,856,796</u>	<u>2,605,620</u>
<b>TRIO CLUSTER</b>				
<b>DEPARTMENT OF EDUCATION</b>				
TRIO Student Support Services				
Student Support Services Program - Regular	84.042	P042A201866	144,519	-
TRIO Upward Bound				
Upward Bound	84.047	P047A221514	590,575	-
Upward Bound Program	84.047	P047A171430	(200)	-
			<u>590,375</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<u>734,894</u>	<u>-</u>
<b>TOTAL TRIO CLUSTER</b>			<u>734,894</u>	<u>-</u>
<b>CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER</b>				
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
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	(50)	-
Pass-Through University of Chicago Compensation and Quality Contracts to CCDF Providers: Payment Policies to Improve Equitable Access to High Quality Child Care	93.575	AWD104517 (SUB00001142)	17,375	-
			<u>17,325</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>17,325</u>	<u>-</u>
<b>TOTAL CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER</b>			<u>17,325</u>	<u>-</u>
<b>ECONOMIC DEVELOPMENT CLUSTER</b>				
<b>DEPARTMENT OF COMMERCE</b>				
Economic Adjustment Assistance				
Pass-Through Illinois Central College Ill Central College IT Accelerator	11.307	ED22HDQ3070089	74,075	-
			<u>74,075</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF COMMERCE</b>			<u>74,075</u>	<u>-</u>
<b>TOTAL ECONOMIC DEVELOPMENT CLUSTER</b>			<u>74,075</u>	<u>-</u>
<b>OTHER PROGRAMS</b>				
<b>DEPARTMENT OF AGRICULTURE</b>				
Secondary Education, Two-Year Postsecondary Education, and Agriculture in the K-12 Classroom:				
Reaching out to advance diversity in science (ROADS):	10.226	2022-38414-37916	(687)	-

Northern Illinois University  
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Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass-Through Number	FY 2025 Expenditures	Provided To Subrecipients
Inflation Reduction Act Urban & Community Forestry Program Pass-Through Morton Arboretum Improving Tree Equity at Northern Illinois University	10.727	FA0901-33	\$ 20,000	\$ -
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>19,313</b>	<b>-</b>
<b>DEPARTMENT OF DEFENSE</b>				
Issue of Department of Defense Excess Equipment Pass-Through Cherokee Insights LLC Continuation FY22 Subcontract Relating to Air Force Family Advocacy Programs	12.000	29700-0006-002	84,425	-
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>84,425</b>	<b>-</b>
<b>DEPARTMENT OF THE INTERIOR</b>				
Native American Graves Protection and Repatriation Act Consultation on Human Remains and Archaeological Materials in the Department of Anthropology	15.922	P23AP01778-00	61,845	-
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>			<b>61,845</b>	<b>-</b>
<b>DEPARTMENT OF JUSTICE</b>				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus Program Solicitation	16.525	15JOVW-22-GG-03151-CAMP	122,384	9,456
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>122,384</b>	<b>9,456</b>
<b>DEPARTMENT OF LABOR</b>				
Occupational Safety and Health_Susan Harwood Training Grants Susan Harwood Training Grant Susan Harwood Training Program 2022-2023: Targeted Training Program Susan Harwood Training Program 2023-2024: Targeted Training Program	17.502 17.502 17.502 17.502	SH-36984-21-60-F-17 SH-39135-22-60-F-17 23F60SH000045-01-00	(749) (664) 60,167	- - -
<b>TOTAL DEPARTMENT OF LABOR</b>			<b>58,754</b>	<b>-</b>
<b>DEPARTMENT OF STATE</b>				
Academic Exchange Programs - Graduate Students Pass-Through Institute of International Education 2019 Fulbright Gateway Orientation	19.400	FST1901_NIU_4.1.19	(24)	-
Professional and Cultural Exchange Programs - Citizen Exchanges PYLP 2021 PYLP 2021 PYLP 2021: Engaging Young Advocates in Environmental Preservation and Peacebuilding PYLP 2021 Southeast Asia Youth Leadership Program 2022-2025_ Administrative Southeast Asia Youth Leadership Program 2022-2025_ Program Costs PYLP 2021: Engaging Young Advocates in Environmental Preservation and Peacebuilding PYLP 2021: Engaging Young Advocates in Environmental Preservation and Peacebuilding	19.415 19.415 19.415 19.415 19.415 19.415 19.415 19.415 19.415	SECAG021CA3070 SECAG021CA3070 SECAGD21CA3070 SECAGD21CA3070 SECAGD22CA0056 SECAGD22CA0056 SECAGD21CA3070 SECAGD21CA3070	(7,744) 5,303 329 9,958 78,516 69,029 14,402 21,147 190,940	- - - - - - - - -
<b>TOTAL DEPARTMENT OF STATE</b>			<b>190,916</b>	<b>-</b>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>				
Promotion of the Humanities Division of Preservation and Access Digital POWRR Professional Development Institutes for Digital Preservation The Tousey Project Midwest Latinx Oral History Digital Library	45.149 45.149 45.149	PE-284404.22 PW-285073.22 PW-296798-24	88,171 82,400 94,675 265,246	- 21,347 - 21,347
Promotion of the Humanities Fellowships and Stipends Dubiously Donne: Attribution and Literacy Reputation in Early Modern England	45.160	FEL-294484-24	60,000	-
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			<b>325,246</b>	<b>21,347</b>
<b>INSTITUTE OF MUSEUM AND LIBRARY SCIENCES</b>				
Museums for America Weaving the Past, Preserving the Future: Digitizing the Burma Art Collection.	45.301	IGSM-249234-OMS-21	(421)	-
<b>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SCIENCES</b>			<b>(421)</b>	<b>-</b>
<b>SMALL BUSINESS ADMINISTRATION</b>				
Congressional Grants Northern Illinois Food and Workforce Development Project	59.059	SBAHQ2210111	141,330	-
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>			<b>141,330</b>	<b>-</b>
<b>DEPARTMENT OF EDUCATION</b>				
Migrant Education_State Grant Program Pass-Through Illinois State Board of Education FY 23 Migrant Education - Regular Year Migrant Education Program Coordination FY 24 Migrant Education - Regular Term FY 24 Summer Migrant Education Program Illinois Migrant Education Services at NIU - IGA 9/1/2024-8/31/2027 Regular Year Migrant Education Program FY22 Migrant Education - Regular Year FY25 Summer Migrant Education Program	84.011 84.011 84.011 84.011 84.011 84.011 84.011 84.011	23-4340-00-16-019-5430-51-eGMS MY22451 24-4340-00-16-019-5430-51-eGMS 24-4340-01-16-019-5430-51-Summer S011A240013 586-44-0415-4340-F 586-44-0415-4340-F 586-44-2307-4340-F	1 (9,822) (8,460) 243,977 1,331,399 194,246 194 14,221 1,765,756	- - - - - - - -

Northern Illinois University  
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Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor Program/Grant Title	Federal Assistance Listing Number (ALN)	Federal Project or Pass-Through Number	FY 2025 Expenditures	Provided 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	84.015B	P015B220092	\$ 259,487	\$ -
Teach Southeast Asia II	84.015A	P015A230092	210,093	-
2022 National Resource Center			469,580	-
Fund for the Improvement of Postsecondary Education				
Advanced Electronics Initiative, DeKalb	84.116	P116Z230260	364,590	-
Room to Grow: Northwestern Illinois Workforce Development	84.116	P116W230138	417,523	135,842
Northwest Illinois Rural and Small-Town NIU PLEDGE LEAP	84.116	P116Z240181	55,306	-
Pass-Through Consortium of Academic and Research Libraries in Illinois				
Teaching Photography: A Curriculum Guide	84.116	104953-19490	16,652	-
			854,071	135,842
School Safely National Activities				
Preparing Educators as School Psychologists in Northern Illinois (PESP-NI)	84.184	S184X220145-1	1,126,865	-
Rehabilitation Long-Term Training				
Preparation of Vision Rehabilitation Therapists and Orientation & Mobility Specialists to Prepare Individuals with Visual Disabilities for the 21st Ce	84.129	H129P190012.1.1&.2.1	192,656	-
Twenty-First Century Community Learning Center				
Pass-Through Illinois State Board of Education				
Scientific Argumentation in Transportable Invention Space	84.287	FY22 Cohort Project 1	(2,774)	-
Nita M. Lowey Twenty-First Century Community Learning Centers	84.287	23-4421-A2-16-019-5430-51-Cohort 22	33,371	-
			30,597	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities				
Project Fusion: Bringing Together Scholars in Teacher of the Visually Impaired and Orientation				
Mobility Programs to Serve Children with Visual Imp	84.325K	H325K180006	126,115	-
Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Training Costs	84.325K	H325K200086	147,252	-
Project Prevent and Address Bullying Behavior at All Tiers (PPABB) - Administrative	84.325K	H325K200086	73,746	-
Project Justice, Equity, Diversity, and Inclusion (JEDI)	84.325K	H325K230022	181,165	-
Project Orientation and Mobility (O&M) Justice, Equity, Diversity, and Inclusion (JEDI): Preparing	84.325R	H324R230024	243,835	-
Projects SMARTS	84.325D	H325D230030	518,835	267,772
			1,290,948	267,772
Child Care Access Means Parents in School				
CCAMPIS 2022	84.335	P335A220131	874,178	-
<b>COVID-19 Education Stabilization Fund</b>				
Pass-Through Illinois Board of Higher Education				
COVID-19: Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D *	S425D210041	63,416	-
<b>TOTAL CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT</b>			<b>63,416</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>6,668,067</b>	<b>403,614</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Area Health Education Centers				
Pass-Through University of Illinois at Chicago				
Northeast Illinois Area Health Education Center	93.107	19236	276,187	-
			276,187	-
Substance Abuse and Mental Health Services, Projects of Regional and National Significance				
I'm Here: Youth Mental Health Awareness Training Program for Adults	93.243	1H79SM084516-01	108,946	-
			108,946	-
Every Student Succeeds Act/Preschool Development Grants				
Pass-Through Nebraska Children and Families Foundation				
Nebraska Children & Families Fdn	93.434	23-PDG-23	24,087	-
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>409,220</b>	<b>-</b>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>				
USAID Foreign Assistance for Programs Overseas				
Pilot Capstone Program and Fast-Track Graduation for CDM University Students				
Pass-Through Lund University				
Sustaining Higher Education in Burma	98.001	DISP-NIU-01	19,980	-
<b>TOTAL U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>			<b>19,980</b>	<b>-</b>
<b>TOTAL OTHER PROGRAMS</b>			<b>8,101,059</b>	<b>434,417</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 129,644,963</b>	<b>\$ 3,040,037</b>

12.000 ALN total - \$98,728

See notes to schedule of expenditures of federal awards.

**NORTHERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**  
**FEDERAL SINGLE AUDIT**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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**Note 1      Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the Northern Illinois University (University) under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

**Note 2      Significant Accounting Policy**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3      Nature of Programs**

For purposes of the Schedule, federal awards include all grants, contracts, and similar agreements entered into directly between the University and agencies and departments of the federal government and all sub-awards to the University by nonfederal organizations pursuant to federal grants, contracts, and similar agreements. The U.S. Department of Education has been designated as the University's overall cognizant agency for the audit performed in accordance with the requirements of the Uniform Guidance. The U.S. Department of Health and Human Services has been designated as the University's cognizant agency for the Facilities and Administrative Cost Rates. The University did not receive federal noncash assistance during the fiscal year ended June 30, 2025. No federal insurance was received by the University during the year ended June 30, 2025.

**Note 4      Indirect Cost Rate Cost Allocation**

The University has a plan for allocation of common and indirect costs related to grant programs in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The University allocates amounts to grant programs using an indirect cost rate based on a federally negotiated indirect cost rate agreement, and therefore does not use the 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, 2025**

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

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

	(in Thousands)
Total expenditures as reported in the Schedule of Expenditures of Federal Awards	\$ 129,645
Remove the following:	
Federal Perkins Loan Program, Beginning Fund Balance	(1,317)
Federal Perkins Loan Program, New Loans	-
Federal Direct Loans Program	(65,297)
Add the following:	
Direct state grants/contracts	26,802
<b>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</b>	<b>\$ 89,833</b>

**Note 6 Federal Student Loan Program**

During the fiscal year ended June 30, 2025, the University issued new loans to students under the Federal Direct Student Loan Program (FDSLPL). The loan program includes subsidized and unsubsidized Direct 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, 2025.

The Federal Perkins loan program is directly administered by the University and was previously considered a revolving loan program whereby collections received on past loans, including interest, is loaned out to current students. The beginning balance on these loans are disclosed in the Schedule. The outstanding balance at June 30, 2025 was \$1,026,000. There were no new loans issued through the Federal Perkins Loan Program during the year ended June 30, 2025. Loans outstanding at the beginning of the year are included in the federal expenditures presented in the Schedule.

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

**NORTHERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**  
**FEDERAL SINGLE AUDIT**  
**Schedule of Federal and Nonfederal Financial Activity**  
**For the Year Ended June 30, 2025 (Accrual Basis)**  
**(in Thousands)**

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**Schedule A - Federal Financial Component**

Total federal expenditures <sup>1</sup>	\$ 129,645
<b>Total, Schedule A</b>	<b>\$ 129,645</b>

**Schedule B - Total Financial Component**

Total operating expenses <sup>2</sup>	\$ 521,763
Total nonoperating expenses <sup>2</sup>	9,655
Federal loan balances <sup>1,4</sup>	1,317
Total value of new federal loans <sup>1,5</sup>	65,297
Other noncash federal award expenditures <sup>3</sup>	-
<b>Total, Schedule B</b>	<b>\$ 598,032</b>

**Schedule C - Computation of Nonfederal Expenses**

	<b>Amount</b>	<b>Percent</b>
Total, Schedule B	\$ 598,032	100.0%
Total, Schedule A	129,645	21.7%
<b>Total Nonfederal Expenses</b>	<b>\$ 468,387</b>	<b>78.3%</b>

<sup>1</sup>Obtained from Schedule of Expenditures of Federal Awards

<sup>2</sup>Obtained from the Statement of Revenues, Expenses, and Changes in Net Position

<sup>3</sup>Obtained from the Notes to the Schedule of Expenditures of Federal Awards

<sup>4</sup>Balance at the beginning of the fiscal year with continuing compliance requirements

<sup>5</sup>Balance of loans issued during the fiscal year

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

See accompanying independent auditor's report.