



Federal Compliance Filing by Institutions

Effective September 1, 2019–August 31, 2020

Institutions should answer the questions below. The [Federal Compliance Overview](#) provides information about the applicable HLC policies and provides an explanation of each requirement.

Note that some federal requirements are related to and accounted for in the Criteria for Accreditation or Assumed Practices. Those related Criteria and Assumed Practices have been identified for cross-referencing purposes. Cross-references are also provided to the Code of Federal Regulations. Because HLC may, in some cases, require more of its institutions than the federal regulations, it is important that institutions write to HLC's requirements to ensure their compliance not only with the federal regulations but with HLC's expectations. Lastly, although cross-references to the Code of Federal Regulations are provided here, an institution is always responsible to ensure that it is familiar with the full and current text of those regulations, as they may from time to time be updated.

Submission Instructions

This form and any required appendices should be uploaded to the Assurance System no later than the institution's lock date, unless otherwise noted. Instructions for uploading the documents are provided in the Assurance System. The necessary supporting documentation should be directly responsive to specific documentation requested. While there is no minimum expectation with respect to length, the completed Federal Compliance worksheet, including all appendices, should not exceed 250 pages.

Institution name: **Southern Illinois University Carbondale**

1. Assignment of Credits, Program Length and Tuition

Provide web addresses to the following:

- Policy (or set of policies) and procedures for assignment of Credit Hour for all **types** of courses, disciplines, programs, credential levels, formats, regardless of modality.
- Course or program credit assignment procedures. (Note: The Federal Compliance reviewer will contact the institution's Accreditation Liaison Officer after the Federal Compliance materials are received to request a sample of course and program materials. The purpose of the representative

sample of materials is to enable the Federal Compliance reviewer to make a preliminary determination as to whether an institution adheres to its Credit Hour policy.)

Provide the web address to relevant policy/policies:

- Unit of credit: <https://catalog.siu.edu/grading/>
- Alternative Credit: <https://catalog.siu.edu/admissions/alternative-credit.php>
- Credit hours required for associate and bachelor degrees: <https://catalog.siu.edu/admissions/general-degree.php>
- Second Bachelor's Degree: <https://catalog.siu.edu/admissions/2nd-degree.php>
- Graduate degrees: https://gradschool.siu.edu/common/documents/catalog/catalog_19-20/Chapter-1/Degree-Requirements.pdf
- Post-Baccalaureate Certificate Programs: https://gradschool.siu.edu/common/documents/catalog/catalog_19-20/Chapter-1/post-baccalaureate-programs.pdf
- School of Law Juris Doctor Degree: <https://law.siu.edu/academics/degree-programs/jd-program/>
- School of Medicine: <https://www.siumed.edu/studentaffairs/catalog.html>
- Tuition: <http://tuition.siu.edu/>
- Credit Hour Policy: <https://policies.siu.edu/other-policies/chapter1/credit-hour.php>

Provide the web address to relevant procedure(s):

- Advanced Placement Program: <https://articulation.siu.edu/nontraditional/ap.php>
- CLEP: <https://articulation.siu.edu/nontraditional/clep.php>
- Dantes/DSST: <https://articulation.siu.edu/nontraditional/dantes1.php>
- International Baccalaureate Credit: <https://articulation.siu.edu/nontraditional/ib-credit.php>
- Occupational Education Credit: <https://articulation.siu.edu/nontraditional/occ-educ.php>

Describe the process the institution utilizes to verify length of academic period and compliance with credit hour requirements through course scheduling.

SIUC provides guidelines for academic departments and schools that are aligned with the Credit Hour Policy (<https://policies.siu.edu/other-policies/chapter1/credit-hour.php>). To assure that course scheduling meets this policy, the following guidelines are in place (<https://registrar.siu.edu/staff/scheduling.php>)

Common Course Scheduling Policy

- I. The Registrar's Office routinely requests all departments and schools to use the following guidelines in preparing their class schedules for Spring and Fall semesters. This assures that classes are distributed throughout the day and week. The Registrar coordinates all general

classroom space assignments with department chairs and school directors. Individual faculty requests are referred to the department chair or school director for resolution.

A. Scheduling Guidelines

1. Classes should be distributed evenly throughout the day and week, utilizing not only mornings and evenings, but also Monday through Friday.
2. Two hour classes should use the regular hourly schedule (8:00-8:50; 9:00-9:50; etc.) on either Monday and Wednesday or Tuesday and Thursday.
3. Three hour classes should be scheduled on a M-W-F or T-R basis (R=Thursday). The M-W-F classes should follow the regular hourly schedule (8:00-8:50; 9:00-9:50; etc.) while the T-R classes should use an 8:00-9:15; 9:35-10:50; 11:00-12:15; 12:35-1:50; 2:00-3:15; 3:35-4:50 format.
4. Four hour classes should have the day off staggered. If two, two-hour blocks are desired, it is preferred that a Tuesday-Thursday be used rather than a Monday-Wednesday. (The Monday-Wednesday sequence leaves the room empty on Friday.)
5. Five credit hour courses should meet Monday through Friday for 50 minutes. If 50-minute periods are not feasible, blocks greater than two periods should not be scheduled.
6. Multiple section classes including large lecture classes should be distributed evenly throughout the day.
7. Evening classes that meet more than once a week should be scheduled to meet at the same time each evening.

II. Priorities in General Classroom Scheduling in University Facilities

A. Student groups wishing to reserve space in a University facility should visit the facility reservations page.

1. Large Lecture Classes
2. Departments and schools are generally assigned large lecture space based on previous enrollment history of their classes.
3. Room features such as audio/visual capabilities are also considered when space is being assigned.
4. When two or more departments or schools request the same time, the class with the greatest enrollment is given the first priority.

B. Regular Classes

1. Classes that follow the time guidelines will be assigned space first. The most efficient use of classroom space is given first priority. Classes that have meeting patterns that vary from the guidelines are given secondary priority. In the event that space is not available to accommodate a request, the department or school will be contacted to arrange for an alternate meeting time/days.
2. Regular classes are assigned space based on the size of rooms requested. If a department or school requests seating for 20 students in a class, the class will be assigned to a room that will seat at least 20 students. To efficiently use classroom space, the assigned room will seldom have many more seats than what has been requested.
3. Whenever possible, classes are placed in the same building in which the department or school is housed. If space is not available, an effort is made to

find comparable space as close as possible to the department or school's building.

C. Computer Classrooms

1. Computer labs are assigned with the same priority as large lecture rooms.
2. Classes which use computers in their instruction receive high priority.
3. The class with the highest enrollment will receive the higher priority.

Common Course Scheduling Procedure

The Registrar's Office will roll the official Schedule of Classes courses from the same semester/session in the prior year to the upcoming semester/session, and will send the resulting draft Schedule of Classes to the departments and schools for initial proofing approximately 12 weeks prior to the Schedule of Classes publication date.

Department chairs and school directors will work with their faculty to review the draft Schedule of Classes and adjust it as necessary. Those adjustments (additions, deletions, etc.) are due to the Registrar's Office 30 to 45 days prior to the planned publication dates. For the Summer and Fall publication date of February 1, adjustments are due to the Registrar no later than mid-December and for the Spring publication date of September 1, adjustments are due to the Registrar no later than mid-July.

The Registrar's Office will review the adjusted draft Schedule of Classes to ensure compliance with the above Common Course Scheduling Policy as well as for compliance with instructional policy.

The Registrar's Office will assign classrooms to the courses and sections being offered following the above Priorities in General Classroom Scheduling in University Facilities. A final draft for proofing is provided to the department or school.

Once the Schedule of Classes for the upcoming semester/session is approved and released, changes require the submission of a "Form 75".

Any scheduling requests that fall outside the above Common Course Scheduling Policy must be made to the Provost or their designee for approval.

Guidance is provided through the Center for Teaching Excellence regarding on-line credit hour equivalencies:

<https://cte.siu.edu/Guidelines%20for%20Online%20Credit%20Hour%20Equivalency/index.php>.

For more information see Federal Requirements 34 CFR §§602.16(a)(1)(viii), 602.24(f), 600.2, and 668.8(k) and (l).

Related HLC Requirements: Core Component 3.A. and Assumed Practice B.1.

2. Institutional Records of Student Complaints

Provide the web address to the institution's complaint policy.

<https://safe.siu.edu/policy-information/>

Provide the web address to the institution's complaint procedure.

<https://siu.edu/complaints/>

This page provides guidance for filing a complaint. Individual offices identified are responsible for complaint procedure.

For more information see Federal Requirement 34 CFR §§602.16(a)(1)(ix) and 668.43(b).

Related HLC Requirements: Core Component 2.A and Assumed Practice A.3, A.4.

3. Publication of Transfer Policies

Provide the web address to the institution's transfer policies.

<https://catalog.siu.edu/admissions/transfer-admissions.php>

Provide the web address where the public can access a list of institutions with which the institution has established articulation agreements. Note that you do not need to provide the full articulation agreements themselves, only the list of agreements that you make public. This list should include the name and location of the agreement partner, the extent to which the institution accepts credit for courses offered by the partner or offers courses for which credits are accepted by the partner, and any credit limitations.

<https://articulation.siu.edu/articulation-agreements/index.php>

Provide the web address where current and prospective student can ascertain the institution's transfer requirements in addition to what will and will not transfer.

<http://tss.siu.edu/PROD/campus/articulation/articulation/>

For more information see Federal Requirements 34 CFR §§668.5, 668.8, 668.43(a)(11) and 668.43(a)(12).

Related HLC Requirements: Core Component 2.A and Assumed Practice A.5.D.

4. Practices for Verification of Student Identity

Does the institution have students enrolled in distance or correspondence courses, as defined in federal definitions?

Yes

No (If no, please move on to Title IV Program Responsibilities)

How does the institution verify the identity of students enrolled in these courses?

SIUC has processes in place to ensure that the student registering for a distance education course is the same student who participates in the course or receives course credit. This is accomplished through the use of the following methods:

- A secure login and pass code
- Proctored examinations
- Technologies and practices that are effective in verifying student identification.

Student ID and Password (Password/Passphrase Standard)

All admitted students are issued a Dawg Tag Number, which is used to claim their Network ID ([Claiming Network ID https://oit.siu.edu/salukitech/self-help/net-id.php](https://oit.siu.edu/salukitech/self-help/net-id.php)). All students registered for SIUC online courses have a secure user Network ID and password which is necessary to access the network-based resources (e.g. Morris Library, SalukiNet, electronic mail, learning management system, etc.). Students may change their password ([Password Policy - https://saluki.sharepoint.com/sites/oit/isp/Documents/Public/SIU%20Password%20Standard.pdf](https://saluki.sharepoint.com/sites/oit/isp/Documents/Public/SIU%20Password%20Standard.pdf)) at any time and are reminded to do so every 365 days. Access to online courses is controlled by the use of the secure User ID and password. SIUC is compliant pursuant to the Federal Trade Commission's Red Flags Rule. ([Identity Theft Prevention Policy - https://siusystem.edu/board-of-trustees/legislation/board-legislation-policies.shtml#5N](https://siusystem.edu/board-of-trustees/legislation/board-legislation-policies.shtml#5N))

Learning Management System (LMS)

SIUC uses Desire2Learn (D2L) as its Learning Management System. The D2L system integrates with the University's authentication services to ensure appropriate and secure student access to courses and other campus information systems. The unique User ID and password are used to verify that a student who registers for an online course or program is the same student who participates in and completes the course or program. All users of the D2L system are responsible for maintaining the security of their IDs and passwords, or any other access credentials as required.

Test Proctoring

The University provides access to Respondus Monitor not only as a deterrent to academic dishonesty, but as means to facilitate identity verification. In some online courses, exams require a proctor to be present and this proctor verifies the identity of the test-taker (see [Proctor Guidelines - https://testingservices.siu.edu/siuexams/extendedcampusexams/](https://testingservices.siu.edu/siuexams/extendedcampusexams/))

How does the method of verification make reasonable efforts to protect student privacy?

Family Education Rights and Privacy Act (FERPA)

The privacy of students who enroll in distance education courses at SIUC are protected under the Federal government's FERPA rules and the University's [FERPA policy \(https://policies.siu.edu/other-policies/chapter3/ferpa.php\)](https://policies.siu.edu/other-policies/chapter3/ferpa.php).

Student Record Access

Employee access to student records and information in the Banner Student Information System is restricted following SIUC's [Safe Handling of Sensitive Information Standard \(https://oit.siu.edu/common/documents/safe-handling-of-sensitive-information-standard-08302017.pdf\)](https://oit.siu.edu/common/documents/safe-handling-of-sensitive-information-standard-08302017.pdf). Employees are granted access to student records in Banner based on job function. Access is authorized by the respective supervisor or senior administrators.

Process for Resetting Student Passwords

Students may change their passwords ([Forgot FIT Password - https://oit.siu.edu/salukitech/self-help/net-id.php#SP](https://oit.siu.edu/salukitech/self-help/net-id.php#SP)) at any time and are reminded to do so every 365 days.

Unit Responsible for Student Identity Verification

The Office of Information Technology oversees password assignments and changes as noted in the [Password Policy \(https://saluki.sharepoint.com/sites/oit/isp/Documents/Public/SIU%20Password%20Standard.pdf\)](https://saluki.sharepoint.com/sites/oit/isp/Documents/Public/SIU%20Password%20Standard.pdf).

The SIUC Chancellor is responsible for the consistent application of student identity verification procedures as outlined in the University's [FERPA policy \(https://policies.siu.edu/other-policies/chapter3/ferpa.php\)](https://policies.siu.edu/other-policies/chapter3/ferpa.php)

Are there any additional costs (e.g., fees associated with test proctoring) charged directly to the student because of this method?

Yes

No

If yes, how are the additional costs disclosed to students prior to enrollment in a distance or correspondence course?

Additional costs are disclosed on the SIUC website for Testing Service. In addition, a course syllabus may provide this information.

Provide the web address where the public can access information regarding the additional costs.

<https://testingservices.siu.edu/siuexams/extendedcampusexams/>

For more information see Federal Requirement 34 CFR §602.17(g).

Related HLC Requirement: Core Component 2.A.

5. Title IV Program Responsibilities

This requirement has several components the institution must address. The institution staff compiling this information should work with the financial aid office and the chief financial officer or comptroller. For more information see Federal Requirement 34 CFR §602.16(a)(1)(x).

General Program Responsibilities

- a. What is the current status of the institution's Title IV program (e.g., recertified on date x, provisionally certified on date x, etc.)?

SIUC's Program Participation Agreement (PPA) was Recertified 8/22/2019

b. When was the institution's most recent Title IV program review?

SIUC's last Title IV Program Review by the Office of the Inspector General was August 1981

c. Has the institution been audited or inspected by the Office of the Inspector General of the U.S. Department of Education since the last comprehensive evaluation by HLC?

Yes

No

Provide the most recent Title IV program review, or other inspection or audit report since the last comprehensive evaluation by HLC, as **Appendix A**.

d. List any limitation, suspension or termination actions imposed on the institution by the U.S. Department of Education (hereafter referred to as "the Department") since the last comprehensive evaluation by HLC and the reason for such actions. (Use N/A for not applicable.)

N/A

e. List any fines, letters of credit or heightened cash monitoring imposed on the institution by the Department since the last comprehensive evaluation by HLC and the reason for such actions. (Use N/A for not applicable.)

In FY11, the SIU System auditors returned the annual OMB A-133 Audit (set out in Circular A-133 by the U.S. Office of Management and Budget) late. As a result, the Department of Education put SIU on a Provisional Program Participation Agreement (PPA) with regard to federal financial aid. As a result, SIU was put on heightened cash monitoring level 1 (HCM1) certification. HCM1 status required that SIU disburse financial aid and have disbursement records accepted by the Department of Education prior to being able to draw down the funds to cover the financial aid disbursements.

f. What response and corrective actions have the institution taken in regard to these Department actions? (Use N/A for not applicable.)

SIU has completed A-133 audits in a timely manner every year since the provisional status and was removed from provisional status as of 8/22/19. SIU was removed from heightened cash monitoring as a result.

g. What are the consequences of these actions by the Department for the institution's short- and long-term financial health? (Use N/A for not applicable.)

When on a Provisional Program Participation Agreement (PPA), the university was required to cover financial aid disbursements before it was allowed to draw down federal aid from G5, the government's accounting system.

h. What are the findings from the OMB Circular A-133 portion of the institution's three most recent audited financial statements, which identifies material weaknesses in the processing of financial aid?

FY18: No financial aid findings

FY17: No financial aid findings

FY16: SIUC had two findings

1. 2016-003 Finding: Errors in Enrollment Reporting for National Student Loan Data System - Carbondale and Edwardsville Campuses

Error records returned on the enrollment reporting rosters sent to the National Student Loan Data System (NSLDS) were not corrected and resubmitted within the required 10 days.

During the testing of the Direct Loan and Pell Grant programs, auditors selected a sample of 40 students from each campus (Carbondale and Edwardsville) to test for timeliness of reporting student status changes to the NSLDS in accordance with 34 CFR 685.309(b). During the testing, auditors noted that rosters returned yielded error reports that were not corrected and resubmitted within the required 10 days. Both campuses submitted batches monthly for a total of approximately 30 batches per campus per month. Five batch submissions, or 17%, from the Carbondale campus had error reports identified, which were not corrected within the required 10 days, which could result in a student status not being properly entered into the loan repayment system.

It was recommended the University review its reporting and monitoring procedures to ensure that student statuses are reported in an accurate and timely manner to NSLDS and that corrections are submitted in a timely manner as required by regulations.

The University responded in agreement and pledged to take steps to devote sufficient resources to work with both the National Student Clearinghouse (NSC) and the NSLDS to clean up the roster files and quickly and accurately identify error records for resubmission.

2. 2016-007 Finding: Return of Title IV Errors - Carbondale Campus

The SIU Carbondale campus did not accurately complete return of Title IV calculations for students. The campus used the wrong withdrawal date for return of Title IV calculations, did not provide support for withdrawal dates on administrative withdrawals, and did not return funds within the required timeframe.

It was recommended the University establish a more thorough review to ensure human errors are caught before refunds are processed. It was further recommended that the Registrar's Office use the most accurate date of withdrawal based on the given circumstance to ensure accurate refunds are calculated.

The University agreed with the recommendation and developed a review process to reduce the risk of human error in processing refunds, both within the Registrar's Office and the Office of Financial Aid and Scholarships. Additionally, the Registrar's Office revised its practice to begin using the last date of attendance for withdrawal requests, as verified by the instructor of record.

The full report on the findings are included in Appendix A.

- i. In which of the following Title IV federal financial aid programs does the institution participate? Select all that apply:

- Pell Grant
- Federal Family Education Loan
- Federal Direct Stafford Loan
- Direct PLUS Loan
- Federal Supplemental Educational Opportunity Grant
- Federal Work Study
- Perkins Loans
- Academic Competitiveness Grant

Provide action letters issued by the Department that explain its rationale for any actions described in D, E and H (if applicable) and provide any reports issued by the institution, if available, demonstrating improvement as **Appendix B**.

For more information see Federal Requirement 34 CFR §668.16.

Financial Responsibility Requirements

a. What were the outcomes of the three most recent Department reviews of the institution's composite ratios and financial audits?

1. FY18 - Composite ratio = 4.22; unqualified audit opinion
2. FY17 - Composite ratio = 0.09; unqualified audit opinion
3. FY16 - Composite ratio = 0.28; unqualified audit opinion

As a result of the composite ratios in FY16 and FY17, SIUC was required by HLC to submit a report for review by a financial panel of peer reviewers. The report was submitted on September 18, 2018. After the review, no further monitoring was required. A copy of HLC's finding, dated December 5, 2018, is included in Appendix C.

b. Have there been any fines, penalties, letters of credit or other requirements imposed by the Department as a result of these reviews?

- Yes
- No

Note: HLC also annually analyzes each institution's financial ratios to determine whether there might be financial concerns. The peer review team checks with the institution and the HLC staff to determine whether HLC or the Department has previously raised concerns about the institution's finances based on these ratios.

c. What actions has the institution taken or does it plan to take in response to any concerns raised by HLC or the Department? Please insert narrative below. (Use N/A for not applicable.)

N/A. No further monitoring by the HLC was required.

Provide any action letters issued by the Department that explain its rationale for any actions it may have taken (if applicable) and evidence of institutional improvement as **Appendix C**.

For more information see Federal Requirements 34 CFR §§668.15, 668.23, 668.171, 668.173, and 668.174.

Related HLC Requirements: Core Components 5.A, 2.B; Assumed Practice D.

Campus Crime Information, Athletic Participation and Financial Aid, and Related Disclosures

Title IV responsibilities include the legal obligation to disclose information to students and to the public about campus crime, athletic participation and financial aid.

- a. What administrator or office on campus is responsible for ensuring that these disclosures are regularly compiled and published and that the data are accurate?

Dean of Students

Department of Public Safety

Athletics

- b. Has the institution been the subject of any federal investigation related to any of the required disclosures for Title IV responsibilities?

Yes

No

If yes, does the institution have any findings from the Department regarding these disclosures?

Yes

No

If yes, explain any findings related to any of the required disclosures for Title IV and corrective action plans the institution may have to remedy the findings.

- c. Provide the web address where this information is made available to the public.

<https://dos.siu.edu/>

<https://safe.siu.edu/annual-security-report/>

<https://siusalukis.com/sports/2016/6/12/inside-saluki-athletics-silu-consumer-html.aspx>

For more information see Federal Requirements 34 CFR §§668.41, 668.42, 668.43, 668.44, 668.46, and 668.49.

Student Right to Know/Equity in Athletics

Title IV responsibilities require that institutions provide to students and the public graduation/completion rates for the student body by gender, ethnicity, receipt of Pell grants and other data as well as information about the process for withdrawing as a student, cost of attendance, policies on refund and return of Title IV financial aid, current academic programs and faculty, names of applicable accrediting agencies, description of facilities for disabled students, and the institution's policy on enrollment in study abroad. In addition, certain institutions need to disclose their transfer-out rate. Also, institutions with athletic programs are required to disclose athletic participation rates and financial support data.

- a. What administrator or office on campus is responsible for ensuring that these disclosures are regularly compiled and published and that the data are accurate?

The Provost and Vice Chancellor for Academic Affairs is the primary office responsible for ensuring that a majority of these disclosures are regularly compiled and published. All of the following offices report to the Provost, with the exception of Athletics and Disability Support Services.

Institutional Research and Studies provides information on the demographics of SIUC students. This data is presented as an interactive factbook (<https://irs.siu.edu/interactive-factbook/>) as well as a Common Data Set (<https://irs.siu.edu/common-data-set/>). Institutional Research and Studies is responsible for ensuring that the data is regularly compiled, published, and accurate.

Various units within Enrollment Management, including the Registrar, Financial Aid, and Undergraduate Admissions, are responsible for processes regarding withdrawing students, the cost of attendance, and policies on refund and return of Title IV financial aid.

The Graduate School is responsible for enrollment management of graduate programs on campus including cost and financial assistance, admission, and graduation clearance.

The Associate Provost for Academic Programs is responsible for both the undergraduate (<https://catalog.siu.edu/>) and graduate catalog (<https://gradschool.siu.edu/about-us/grad-catalog/catalog-19-20.php>), which includes the names of all programs and current faculty. The office is also responsible for maintaining an up-to-date list of accredited programs, which is available on-line (<https://pvcaa.siu.edu/associate-academic-programs/siuc-program-accreditations.php>) and in the catalogs.

The Center for International Education (CIE) houses the Study Abroad program (<https://cie.siu.edu/sa/>). The website provides information on enrollment, financial aid, passports/visas, and health insurance.

Disability Support Services (<https://disabilityservices.siu.edu/>) reports to the Vice Chancellor for Student Affairs, who is responsible for regularly compiling and publishing disclosures.

SIU Athletics is responsible for disclosing athletic participation rates and financial support data (<https://siuslukis.com/sports/2016/6/12/inside-saluki-athletics-silu-consumer-html.aspx>).

b. Has the institution been the subject of any federal investigation related to any of the required disclosures for Student Right to Know/Equity in Athletics?

- Yes
 No

If yes, does the institution have any findings from the Department regarding these disclosures?

- Yes
 No

If yes, explain any findings related to any of the required disclosures for Student Right to Know/Equity in Athletics and corrective action plans the institution may have to remedy the findings.

c. Provide the web address where this information is made available to the public.

In addition to the links provided above, information is available on the SIU Consumer Information Disclosures web page: <https://fao.siu.edu/consumer-info/consumer-information-sheet.php>

For more information see Federal Requirements 34 CFR §§668.41, 668.45, 668.48, and 668.8.

Related HLC Requirement: Assumed Practice A.6.

Satisfactory Academic Progress Policy

The institution is required to have a Satisfactory Academic Progress policy for determining whether an otherwise eligible student is making satisfactory academic progress in his or her educational program and may receive assistance under Title IV, HEA programs.

a. Is such a policy readily available to students?

- Yes
 No

b. Does it satisfy federal requirements?

- Yes
 No

c. Does the institution have any findings from the Department regarding this policy?

- Yes

No

If yes, explain any findings related to any of the required disclosures for Satisfactory Academic Progress and corrective actions that may have been required by the Department related to these findings.

d. Provide the web address where this information is made available to the public.

<https://fao.siu.edu/process/academic-progress-policies.php>

For more information see Federal Requirement 34 CFR §668.34.

Related HLC Requirements: Criterion 3.A; Assumed Practice A.5.

6. Publication of Student Outcome Data

Student outcome data, as defined in federal definitions, should be made available to the public through the institution's website—for instance, linked to the institution's home page, included within the top three levels of the website or easily found through a search of related terms on the website—and should be clearly labeled as such. Any technical terms in the data should be defined, and any necessary information on the method used to compile the data should be included. Data may be provided at the institutional or department level or both, but the institution must disclose student outcome data that address the broad variety of its programs, (both undergraduate and graduate, as applicable) including outcome data from each program level.

Are student outcome data published on the institution's website following the specifications above?

Yes

No

Provide a link to the webpage(s) that contains the student outcome data.

<https://irs.siu.edu/interactive-factbook/>

<https://fao.siu.edu/consumer-info/consumer-information-sheet.php>

For more information see Federal Requirement 34 CFR §602.16(a)(1)(i).

Related HLC Requirement: Assumed Practice A.6.

7. Standing With State and Other Accrediting Agencies

List any relationships the institution has with any specialized, professional or institutional accreditor or with any governing or coordinating bodies in states in which the institution has a presence. Note

whether the institution or any of its programs is on a sanction, is provisionally approved or has lost status with any state agency or accrediting body.

All of our programs are in good standing with accrediting bodies, except for CACREP. As of December 2019, three of our graduate programs lost CACREP accreditation:

- PhD in Education with a concentration in counselor education
- MSED in Counselor Education
- MS in Rehabilitation Counseling

Enrollment has been suspended in the PhD program. Efforts are underway to merge the MSED and MS programs and to re-apply for accreditation.

The bachelor and master degrees in social work (BSW and MSW) were placed on conditional accredited status in October 2019 by the Council on Social Work Education.

The accreditation of the bachelor of science degree in journalism by the Accrediting Council on Education in Journalism and Mass Communications (ACEJMC) will lapse on August 31, 2020.

Provide the web address where students and the public can find information about the institution's standing with state agencies and accrediting bodies.

<https://pvcaa.siu.edu/associate-academic-programs/siuc-program-accreditations.php>

For more information see Federal Requirements 34 CFR §§602.28, 668.41 and 668.43.

Related HLC Requirements: Core Component 2.B; Assumed Practices A.7, C.4.

List of Appendices

Please read each section of this document carefully for instructions on the information and material to be included in these appendices.

Title IV Program Responsibilities

- Appendix A..... General program responsibilities: Most recent program review or other inspection or audit reports since last comprehensive evaluation.
- Appendix B..... General program responsibilities: Action letters issued by the Department that explain its rationale for any Department actions any reports issued by the institution, if available, demonstrating improvement.
- Appendix C Financial responsibility requirements: Action letters issued by the Department that explain its rationale for any actions it may have taken (if applicable) and evidence of institutional improvement.

APPENDIX

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Appendix A (p. 1)

General program responsibilities: Most recent program review or other inspection or audit report since last comprehensive evaluation.

- State of Illinois Southern Illinois University Compliance Examination, Year Ended June 30, 2018, Performed as Special Assistant Auditors for the Auditor General, State of Illinois (p. 2)
- State of Illinois Southern Illinois University Findings, Recommendations and University Responses, Year Ended June 30, 2016. (p. 82)

Appendix B (p. 84)

General program responsibilities: Action letters used by the Department that explain its rationale for any Department actions and any reports issued by the institution, if available, demonstrating improvement.

Letter from the United States Department of Education To Chancellor John M. Dunn, 8/22/2019 (p. 85)

- Including Program Participation Agreement (Expiration June 30, 2025)

Letter from United States Department of Education to Chancellor Rita Cheng, 8/15/13 (p. 105)

- Including Annual Submission Citation Letter

Appendix C (p. 115)

Financial responsibility requirements: Action letters issued by the Department that explain its rationale for any actions it may have taken (if applicable) and evidence of institutional improvement.

Letter from the Higher Learning Commission to Chancellor Montemagno, 12/5/18

- Financial Panel review determined that no further monitoring required at this time

Appendix A

General program responsibilities: Most recent program review or other inspection or audit report since last comprehensive evaluation.

- State of Illinois Southern Illinois University Compliance Examination, Year Ended June 30, 2018, Performed as Special Assistant Auditors for the Auditor General, State of Illinois
- State of Illinois Southern Illinois University Findings, Recommendations and University Responses, Year Ended June 30, 2016.

Source: <http://siusystem.edu/internal-audit/index.shtml>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION**

**(In accordance with the Single Audit Act
and the Uniform Guidance)**

Year Ended June 30, 2018

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

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**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and Applicable Federal Regulations)
For the Year Ended June 30, 2018**

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Related Reports Published Under Separate Cover:

**Financial Audits for the Year Ended June 30, 2018 of
Southern Illinois University
Housing and Auxiliary Facilities System
Medical Facilities System**

**Supplementary Information for State Compliance Purposes for
the Year Ended June 30, 2018 of Southern Illinois University**

**Reports Required Under *Government Auditing Standards* for
Southern Illinois University, Housing and Auxiliary Facilities
System and Medical Facilities System for the Year Ended
June 30, 2018**

SOUTHERN ILLINOIS UNIVERSITY

**Board of Trustees and Officers of
Administration**

Fiscal Year 2018

Board of Trustees of Southern Illinois University

Amy Sholar, Chair	Alton
J. Phil Gilbert, Vice Chair	Carbondale
Joel Sambursky, Secretary	Carbondale
Sam Beard – Student Elected	Carbondale
Thomas Britton (4/11/18 to 6/30/18)	Makanda
Luke Jansen – Student Elected	Edwardsville
Shirley Portwood	Godfrey
Marsha Ryan	Carbondale
Randal Thomas	Springfield

Officers of Southern Illinois University

J. Kevin Dorsey, Interim President (July 16, 2018 – Current)
 Randy J. Dunn, President (through July 15, 2018)
 Lucas Crater, General Counsel
 W. Bradley Colwell, Vice President, Student and Academic Affairs (7/17/17 to 6/30/18)
 Duane Stucky, Senior Vice President, Financial and Administrative Affairs, Board Treasurer
 Misty Whittington, Executive Secretary of the Board

Officers of Administration, Southern Illinois University Carbondale

Carlo Montemagno, Chancellor (8/15/17 to 6/30/18)
 Meera Komaraju, Provost & Vice Chancellor for Academic Affairs
 Judith Marshall, Vice Chancellor of Administration and Finance
 James Garvey, Interim Vice Chancellor for Research
 Lori Lynn Stettler, Vice Chancellor for Student Affairs
 James Salmo, Vice Chancellor for Development and Alumni Relations
 Jerry Kruse, Dean and Provost, Chief Executive Officer, SIU School of Medicine

Officers of Administration, Southern Illinois University Edwardsville

Randall Pembroke, Chancellor
 P. Denise Cobb, Provost and Vice Chancellor for Academic Affairs
 Jeffrey Waple, Vice Chancellor for Student Affairs
 Rich Walker, Vice Chancellor for Administration
 Rachel Stack, Vice Chancellor for University Advancement

Agency offices are located at:

Southern Illinois University Carbondale
 1263 Lincoln Dr.
 Carbondale, IL 62901

Southern Illinois University Edwardsville
 1 Hairpin Dr.
 Edwardsville, IL 62025



Southern Illinois University System
ONE SYSTEM | MANY LOCATIONS | STATEWIDE IMPACT

March 14, 2019

Plante & Moran, PLLC
750 Trade Centre Way
Suite 300
Portage, MI 49002

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of Southern Illinois University (the University). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the one-year period ended June 30, 2018. Based on this evaluation, we assert that during the year ended June 30, 2018, the University has materially complied with the assertions below.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Southern Illinois University

SIGNED ORIGINAL ON FILE

Dr. J. Kevin Dorsey, MD, PhD
Interim University President

SIGNED ORIGINAL ON FILE

Duane Stucky
Senior Vice President, Financial and Administrative
Affairs

SIGNED ORIGINAL ON FILE

Lucas D. Crater
General Counsel

Office of the President
Stone Center - Mail Code 6801 · 1400 Douglas Drive · Carbondale, Illinois 62801
Phone: 618/536-3331 · Fax: 618/536-3404

**Southern Illinois University
(A Component Unit of the State of Illinois)
Compliance Examination
For the Year Ended June 30, 2018**

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance and on Internal Control over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	12	13
Repeated findings	6	6
Prior recommendations implemented or not repeated	7	6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<u>FINDINGS (GOVERNMENT AUDITING STANDARDS)</u>			
2018-001	15	Insufficient Controls over Depreciation Calculation	Significant Deficiency and Noncompliance
<u>FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)</u>			
2018-002	17	Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program	Significant Deficiency and Noncompliance
2018-003	19	Return of Title IV Aid	Significant Deficiency and Noncompliance
2018-004	21	Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards	Significant Deficiency and Noncompliance

**Southern Illinois University
(A Component Unit of the State of Illinois)
Compliance Examination
For the Year Ended June 30, 2018**

COMPLIANCE REPORT

SUMMARY

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE) (CONTINUED)

2018-005	25	Exit Counseling Not Completed	Significant Deficiency and Noncompliance
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FINDINGS (STATE COMPLIANCE)

2018-006	27	Failure to Require Faculty Timesheets	Significant Deficiency and Noncompliance
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2018-007	29	Lack of Notification to the Retirement System	Significant Deficiency and Noncompliance
----------	----	---	--

2018-008	30	Noncompliance with Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)	Significant Deficiency and Noncompliance
----------	----	---	--

2018-009	33	Executive's Performance Evaluations Not Publically Available on Website	Significant Deficiency and Noncompliance
----------	----	--	--

2018-010	34	Weakness in Computer Inventory Control	Significant Deficiency and Noncompliance
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2018-011	36	Weaknesses with Payment Card Industry Data Security Standards	Significant Deficiency and Noncompliance
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2018-012	38	Lack of Adequate Controls Over the Review of Internal Controls Over External Service Providers	Significant Deficiency and Noncompliance
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In addition, the following finding which is reported as current findings relating to *Government Auditing Standards* also meets the reporting requirements for State Compliance.

2018-001	15	Insufficient Controls over Depreciation Calculation	Significant Deficiency and Noncompliance
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**Southern Illinois University
(A Component Unit of the State of Illinois)
Compliance Examination
For the Year Ended June 30, 2018**

COMPLIANCE REPORT

SUMMARY

<u>Item No.</u>	<u>Page</u>	<u>PRIOR FINDINGS NOT REPEATED</u>
A	41	Inadequate Control over Reporting Financial Statement Accounts
B	41	Inadequate Procedures for Documenting Nonfederal Matching and Review Over Eligibility Determination – Edwardsville and Carbondale Campuses
C	41	Inadequate Procedures for Reporting Requirements – Edwardsville and Carbondale Campuses
D	42	Inadequate Retention of Supporting Documentation – Carbondale Campus
E	42	Inadequate Review Procedures for Indirect Costs Calculations for TRIO program – Edwardsville Campus
F	42	Inadequate Procedures Over Maintenance of the Accounts Payable Master Vendor File
G	42	Noncompliance with Liquor Control Act

EXIT CONFERENCE

The University waived an exit conference in correspondence from Kim Labonte, Chief Internal Auditor, on March 4, 2019. The responses to the recommendations were provided by Kim Labonte in correspondence received on March 12, 2019.

**Independent Accountant's Report on State Compliance and
On Internal Control over Compliance**

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

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Southern Illinois University's (the University) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2018. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the University complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the University complied with the specified requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the University's compliance with specified requirements.

In our opinion, the University complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended June 30, 2018. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as items 2018-006 through 2018-012.

The University's responses to the findings identified in our examination are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the University's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

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 the requirements listed in the first paragraph of this report 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 requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2018-006 through 2018-012, that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The University's responses to the internal control findings identified in our examination are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the procedures applied in the compliance examination 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 Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Plante & Moran, PLLC

Portage, Michigan
March 14, 2019

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

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

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business type activities of Southern Illinois University, and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of June 30, 2018 and for the year then ended, and the related notes to the financial statements which collectively comprise Southern Illinois University's basic financial statements, and have issued our report thereon dated February 13, 2019.

Our report includes a reference to other auditors, who as described in our report on the University's financial statements, audited the financial statements of Southern Illinois University's discretely presented component units. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of The Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (at Carbondale) was not audited under *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of Southern Illinois University'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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2018-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Southern Illinois University's Response to Finding

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

Purpose of this Report

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

SIGNED ORIGINAL ON FILE

Plante & Moran, PLLC

Portage, Michigan
February 13, 2019

Independent Auditor's Report on Compliance for Each Major Federal Program, on Internal Control Over Compliance, and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

We have audited Southern Illinois University's (the "University") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2018. 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.

The schedule of expenditures of federal awards and our audit described below does not include expenditures of federal awards for those agencies determined to be component units of the Southern Illinois University for financial statement purposes.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

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

Unmodified Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

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 2018-002, 2018-003, 2018-004, and 2018-005. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2018-002, 2018-003, 2018-004, and 2018-005 that we consider to be significant deficiencies.

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated February 13, 2019, which contained an unmodified opinion on those financial statements. Our report contains a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to February 13, 2019.

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. 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 other 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 is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

SIGNED ORIGINAL ON FILE

Plante & Moran, PLLC

Portage, Michigan
March 14, 2019

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2018**

Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? X 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 CFR 200.516(a)? X Yes No

Identification of Major Federal Programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342, and 93.364	Student Financial Assistance Cluster
84.042, 84.047, and 84.217	TRIO Cluster
84.369	Illinois Science Assessment Partnership

Dollar threshold used to distinguish between type A and type B programs: \$1,684,139

Auditee qualified as low-risk auditee? Yes X No

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Government Auditing Standards
For the Year Ended June 30, 2018**

2018-001. FINDING: Insufficient Controls over Depreciation Calculation

Southern Illinois University (University) Edwardsville campus overstated depreciation expense by approximately \$0.5 million for building improvements placed into service from construction in process during the fiscal year.

When testing the recorded depreciation expense on a transfer of construction in process (CIP) related to renovations on the Old Science Building, we noted renovations were completed and placed into service over a two-year period of time. However, University personnel recorded all CIP costs under a single asset number. A portion of the renovated building was placed in service on July 15, 2016. Subsequently, through Fiscal Year 2018, additional costs were capitalized and added to the asset number, bringing the total cost of the renovation to \$25.8 million. However, only portions of the building due to the renovation were in use throughout the entire time. The depreciation calculation was performed based solely upon the initial placed-in-service date of the first portion of renovations on the Old Science Building on July 15, 2016, rather than when each portion of the renovation was acquired or placed in service. As a result, the University began depreciating the Fiscal Year 2018 costs one to two years before the acquisition date and accordingly, depreciation expense was overstated.

We noted the University had recorded depreciation expense totaling \$2.1 million on the renovated science building. When the calculation was independently validated, the depreciation expense that should have been recorded was determined to be \$1.6 million, resulting in a variance of approximately \$0.5 million for fiscal year 2018. The misstatement was identified during our financial audit procedures.

The University's informal policy on depreciation is to allocate the net cost of depreciable assets over their estimated useful lives in a systematic and rational manner. According to GASB 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, paragraph 22, depreciation may be calculated for a class of assets, a network of assets, a subsystem of a network, or individual assets. As disclosed in Note 2 of the financial statements, the University's policy on depreciation is to begin depreciation effective on the first day of the month following the date placed in service.

In this case, depreciation expense should have been calculated beginning with the month after each portion of the renovations were placed into service, rather than when the first portion of construction had been originally placed in service and recorded in the fixed asset system.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Government Auditing Standards
For the Year Ended June 30, 2018**

**2018-001. FINDING: Insufficient Controls over Depreciation Calculation
(Continued)**

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to establish and maintain a system, or systems, of fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial reports and to maintain accountability over the State's resources.

Management stated the overstatement of depreciation expense was due to a project where only a portion of the building was placed in service. Typically, a building renovation of this type is capitalized into construction in progress and depreciation begins once the building is placed in service. The asset number was assigned once a portion of the building was placed in service and there was not consideration of the timing of future costs. In addition, depreciation was not reviewed by project. We noted staff had not sufficiently monitored the progress of renovations and anticipated future costs, evaluated the appropriateness of depreciating costs before they were incurred, or considered if multiple asset numbers (tags) should be used throughout the renovation process on the building.

The impact affected the total expense recognized during the fiscal year, as well as the total net book value of capital assets, by overstating depreciation expense and understating the value of the asset by approximately \$0.5 million. Insufficient internal controls over recording construction in process and related depreciation increases the likelihood that misstatements could occur and not be prevented or detected. (Finding Code No. 2018-001)

RECOMMENDATION

We recommend the University strengthen and review its internal controls and policies related to financial reporting over CIP and placed in service dates specifically on projects that might have staggered completion dates. We also recommend accounting staff obtain any necessary CIP progress status information to make informed decisions, consider whether more than one asset number is warranted, and review CIP depreciation assumptions and calculations for accuracy.

UNIVERSITY RESPONSE

The University agrees with the finding and will put procedures in place based upon the recommendation.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-002. FINDING: Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program

Federal Agency: U.S Department of Education
CFDA Number: 84.042
Program Expenditures: \$269,561
Program Name: TRIO – Student Support Services
Award Number(s): P042A151636
Questioned Costs: None

The Southern Illinois University (University) Carbondale campus did not have adequate procedures in place to ensure the earmarking requirements for the Student Support Services program were met during the fiscal year.

During our testing of earmarking requirements for TRIO Student Support Services at the University, we noted the program at the Carbondale campus served 160 students, of which 96 (60%) students met the criteria for being either low-income individuals who are first-generation college students or individuals with disabilities.

The Student Support Services Program requires that, in addition to the eligibility criteria for individual students, not less than two-thirds of the program participants will be either low-income individuals who are first-generation college students or individuals with disabilities (34 CFR Section 646.11(a)(1)).

Uniform Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving federal awards establish and maintain effective internal control to reasonably ensure compliance with Federal laws, statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure that all earmarking requirements are reviewed and monitored to ensure compliance.

According to University officials, the failure to meet the two-thirds requirement is in part due to student enrollment at the University, which differed from expectations and affects the overall application pool of students who qualify and program staff not adequately monitoring the program to ensure the two-thirds requirement was met. University officials also stated the University did identify the noncompliance in August 2017 and reported the noncompliance in its March 22, 2018 Annual Performance Report.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-002. FINDING: Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program (Continued)

Without effective controls to review the participants and ensure compliance for TRIO Student Support Services, the University is at a greater risk of not meeting the minimum earmarking requirements, as well as increased likelihood of program reviews from oversight agencies. In addition, the University is at risk of being required to return funds to the Department of Education and/or becoming ineligible to administer the program. (Finding Code No. 2018-002)

RECOMMENDATION

We recommend the University establish processes and procedures to ensure it will meet the earmarking program requirements, including controls to identify likely disparities in expected and actual results and to take proactive corrective action.

UNIVERSITY RESPONSE

Agree. The University agrees with this finding and is planning to implement several strategies in the next academic year to better monitor two-third eligibility criteria required by the U.S. Department of Education.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-003. Finding: Return of Title IV Aid

Federal Agency: U.S Department of Education
CFDA Number: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342
Program Expenditures: \$248,191,335
Program Name: Student Financial Assistance Cluster
Award Number(s): P063P120115, P063P160115, P063P170115, N/A
Questioned Costs: None

Southern Illinois University (University) Carbondale campus did not complete the return of Title IV aid within the required timeframe for one student.

During our testing of the University's return of Title IV calculations, we noted 1 out of 40 (2.5%) students tested had Title IV aid that was returned to the Department of Education 76 days after the date of withdrawal of the student.

When a recipient of Title IV grant or loan funds withdraws, the amount of Title IV grant or loan assistance earned by the student must be determined (34 CFR 668.22(a)). Any unearned Title IV funds must be returned to the applicable Title IV program within 45 days of the date the school determined the student withdrew (34 CFR 668.22(j)). The withdrawal date is the date that the student began the withdrawal process, provided official notification to the school in writing or orally, or ceases attendance (34 CFR 668.22(c)).

Uniform Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving federal awards establish and maintain effective internal control to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure return of Title IV aid is completed within the required timeframe.

According to University officials, the failure to return Title IV aid to the student occurred because communication of the student's withdrawal to the Registrar's Office, which typically includes two employees, was only communicated to one who overlooked the notification.

During the prior audit period, the University did not accurately complete return of Title IV calculations for all students. Our sample tested indicated the return of Title IV calculations tested for Fiscal Year 2018 were accurately completed.

Without effective controls to communicate changes in a student's status, there is a greater risk that Title IV aid may not be returned to the Department of Education within the required timeframe. (Finding Code No. 2018-003, 2017-003, 2016-007)

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-003. Finding: Return of Title IV Aid (Continued)

RECOMMENDATION

We recommend the University establish processes and procedures to ensure changes in a student's status are communicated timely to the appropriate departments to ensure the return of Title IV calculations are completed within required timeframes.

UNIVERSITY RESPONSE

Implemented. The University currently has a process in place for Student Rights and Responsibility to notify two individuals in the Registrar's Office of a withdraw decision from the Involuntary Withdraw Committee. The one instance noted above was the result of human error. The importance of the effectiveness of this process has been communicated to all responsible parties. Additionally, all other withdraw decisions from the Involuntary Withdraw Committee for the award year were reviewed and no other errors were noted. This review was completed on November 8, 2018. Moving forward the University will review the process to identify any opportunities to strengthen the process further to protect from human error.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-004. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards

Federal Agency: U.S Department of Education, U.S Department of Health and Human Services, National Science Foundation, U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of Homeland Security, U.S. Department of the Interior, National Endowment for the Humanities, National Aeronautics and Space Administration, Corporation for National and Community Service, U.S. Department of Energy, U.S. Department of Justice, U.S. Environmental Protection Agency, U.S. Department of Transportation, U.S. Department of Labor, U.S Forestry Service

CFDA Number: Various R&D Cluster, Various TRIO Cluster, Highway Planning and Construction Cluster, Various Fish and Wildlife Cluster, 10.699, 12.RD, 15.808, 15.252, 43.001, 47.050, 47.074, 84.002, 84.126, 84.367, 93.586, 94.006

Program Expenditures: \$15,983,277 for R&D Cluster, \$1,942,551 for TRIO Cluster, \$88,342 for Highway Planning and Construction Cluster, \$694,140 for Fish and Wildlife Cluster \$8,346,251 for various CFDA numbers

Program Name: R&D Cluster, TRIO Cluster, Highway Planning and Construction Cluster, Fish and Wildlife Cluster, various CFDA numbers

Award Number(s): Various R&D, AML-GSWA-0013D, AML-GSWA-1600E, AML-GSWA-1600D, F-SIUE-AEL17004, F-SIUE-AEL18005, F-SIUE-AEL18004, NNX16AJ21G, 2017-CQ02, 06740/TPF-5(218), 2011-05776-30/061379-13533, 2011-05776-45/061379-13555, 087795-16577, 087795-16843, 126384-G003525, G15AC00189, 16NCLB6, 17NCLBSIUE1, 17-CR-11221634-146, 15-26, SPA17-20, spa17-19, SPA17-21, 2014-05, 2014-10, 2014-03, 2014-11, W-087-R-38, W-185-R-02, W-182-R-02, W-135-R-18, W-106-R-28, W-184-R-4, W-87-R-40, 46CUD00221, 46CVF00221, 46CWF00221, 46CTD03081, 46CUD03086, 46CUD03081, 46CVF03086, 46CVF03081, 46CWF03081, 16NCLB2, 17NCLBSIUC, CIPTRNG-G-1601, CIPTRNG-G-1702

Questioned Costs: None

The University did not have adequate procedures in place to ensure all award accounts were completely closed out on a timely basis and the expenditures on the Schedule of Expenditures of Federal Awards (SEFA) contained the proper information.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-004. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards (Continued)

On each campus, Federal award accounts were not completely closed out in a timely manner, causing extraneous entries on the SEFA during subsequent years. Processes were in place on each campus to perform close-out procedures on all Federal awards and send required financial and performance reports to the grantor to close out the award within the 90-day required timeframe. However, the associated accounts were not zeroed out and closed at that time, thus permitting future transactions (late charges, errors, and/or adjustments) to be posted to the award accounts in Fiscal Year 2018.

During our review of the Carbondale and Edwardsville campuses' SEFAs for the Fiscal Year 2018, we noted expenditures reported for awards that were past the award period of performance end date and the 90-day close-out timeframe. Although the University has significantly reduced the number of transactions posted after the deadline compared to prior audit periods, there were still 23 Federal awards with expired period of performance end dates and past the 90-day close-out timeframe noted during our review. The awards close-out expiration dates for each campus are summarized as follows:

Carbondale			
Year Ended	Number of awards with expired end date and during fiscal year	Year ended June 30, 2018	
		Dollar amount of positive costs	Dollar amount of negative costs
06/30/2013	3	\$ 5,205	\$ (6,364)
06/30/2014	0	-	-
06/30/2015	2	1,102	(1,980)
06/30/2016	6	54,263	(150,273)
06/30/2017	2	31	(534)
06/30/2018	1	-	(7)
Carbondale Total	14	\$ 60,601	\$ (159,158)

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-004. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards (Continued)

Edwardsville			
Year Ended	Number of awards with expired end date during fiscal year	Year ended June 30, 2018	
		Dollar amount of positive costs	Dollar amount of negative costs
06/30/2016	1	\$ -	\$ (301)
06/30/2017	6	3,550	(982)
06/30/2018	2	7,732	(178)
Edwardsville Total	9	\$ 11,282	\$ (1,461)

All of the exceptions were due to account reconciliation adjustments or indirect cost rate adjustments being posted on prior year awards. These awards began prior to the implementation of system controls to prohibit posting to federal awards after the close-out date.

According to Uniform Guidance (2 CFR 200.343(b)), unless the Federal awarding agency authorizes an extension, the entity must liquidate all obligations incurred under the Federal awards no later than 90 calendar days after the period of performance end date specified in the Federal award. The University should implement policies and procedures to properly close-out awards within the 90 calendar day timeframe.

Uniform Guidance (2 CFR 200.303(a)) requires non-Federal entities receiving Federal awards establish and maintain internal controls to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure the SEFA reports complete and accurate expenditure information.

In response to the prior year finding, officials stated they had implemented a system-wide change which automatically blocks posting of expenditures after the expiration of the 90-day close-out period. Officials also stated grant accounting staff now have the ability to accurately identify federal projects that will be expiring to determine actions needed to meet the close-out deadline. Further, management stated Edwardsville staff were revising their manual process to ensure reported subrecipient amounts are accurate. We noted no instances where inaccurate subrecipient expenditure amounts were reported on the SEFA during Fiscal Year 2018.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-004. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards (Continued)

We noted the University did implement system changes and manual process changes for Fiscal Year 2018. However, University officials stated the system changes were only effective for new grant awards with start dates after the implementation date of the change. The system changes were enacted at Edwardsville on July 1, 2018 and at Carbondale on July 1, 2017.

Without effective policies, procedures, and processes for timely and accurate SEFA reporting, the University is at a greater risk for reporting errors in the required annual financial statements and to the federal government. (Finding Code No. 2018-004, 2017-002, 2016-002, 2015-002)

RECOMMENDATION

We recommend the University strengthen internal policies and procedures for Federal award expenditures to ensure timely and accurate grant close-out and SEFA reporting, and enforce the timeliness of award close-outs.

UNIVERSITY RESPONSE

Agree. We agree with the facts stated in this finding. The actions taken by the Offices of Sponsored Projects Administration during and subsequent to Fiscal Year 2018, to closely monitor all federal and federal flow through projects from inception to end date to the 90-day close-out period, have proven successful in meeting 90-day close-out requirements on current year grants. This is demonstrated by the low number of exceptions relative to grants ending in Fiscal Year 2018 (1 at SIUC and 2 at SIUE). Consequently, with respect to current year grants, we believe our controls are now sufficient to provide reasonable assurance that we are managing our grants in compliance with the federal guidelines. The changes to the accounting system by our Information Technology departments to allow the 'freezing' of accounts to prevent future charges has provided needed support for this effort. We do recognize that exceptions still exist with respect to older grants that have expired, but for which the associated accounts have not yet been closed. Therefore, we will continue efforts to not only ensure current year grants are closed timely, but will also address the prior year grants until those open accounts have been remedied.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-005. Finding: Exit Counseling Not Completed

Federal Agency: U.S Department of Education

CFDA Number: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342, 93.364

Program Expenditures: \$248,191,335

Program Name: Student Financial Assistance Cluster

Award Number(s): PO33A151286, P033A141286, PO33A161286, PO33A171286,
PO33A151286, P063P170116, P063P180116, P007A151286, P379T180116,
P379T190116, N/A

Questioned Costs: None

The Southern Illinois University (University) Edwardsville campus did not complete exit counseling for all necessary students within the required time period.

During our testing of students who received title IV aid at the University, we noted 10 out of 17 (59%) students tested who received Direct Loans did not complete exit counseling timely after leaving the Edwardsville campus.

The Edwardsville campus requires students to complete exit counseling when they leave the University after previously attending. During the year, five students attended the University, received direct loans, and officially withdrew during the semesters they attended, but had not received exit counseling within 30 days of the withdraw date from the University. The exit interviews were conducted between 55-137 days late.

Further, during the year, five additional students attended the University, received direct loans, and either officially withdrew or unofficially withdrew from the University. No exit counseling was performed for these students.

According to 34 CFR 685.304(b), a school must ensure that exit counseling is conducted with each Direct Subsidized Loan or Direct Unsubsidized Loan borrower and graduate or professional student Direct PLUS Loan borrower shortly before the student borrower ceases at least half-time study at the school.

According to 34 CFR 682.604(a)(1), if a student borrower withdraws from school without the school's prior knowledge or fails to complete an exit counseling session as required, the school must, within 30 days after learning that the student borrower has withdrawn from school or failed to complete the exit counseling as required, ensure that exit counseling is provided through interactive electronic means, by mailing written counseling materials to the student borrower at the student borrower's last known address, or by sending written counseling materials to an email address provided by the student borrower that is not an email address associated with the school sending the counseling materials.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – Federal and Questioned Costs
For the Year Ended June 30, 2018**

2018-005. Finding: Exit Counseling Not Completed (Continued)

Uniform Guidance (2 CFR 200.303(a)) requires non-Federal entities receiving Federal awards establish and maintain internal controls to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure student exit counseling is completed appropriately.

In response to the prior year finding, officials stated they would develop an automated process to deliver a report to Financial Aid of necessary exit interviews to be conducted.

According to University officials, the automated processes and procedures were not fully implemented until May 2018. In addition, University officials identified a problem with the student system whereby students not enrolled at least half-time at the University were not being picked up for exit counseling if they unofficially withdrew.

Exit counseling helps federal student loan borrowers understand how to repay their loans and reviews deferment and repayment plan options. Exit counseling also discusses borrower rights and responsibilities. Updated student contact information will also be collected at the end of the exit counseling session. Failure to complete exit counseling may increase the likelihood of default on student loans. (Finding Code No. 2018-005, 2017-004)

RECOMMENDATION

We recommend the University implement formalized procedures to verify that all appropriate students complete exit counseling in the required period of time.

UNIVERSITY RESPONSE

Implementation in process. The Office of Student Financial Aid is working with its vendor to develop a reliable reporting mechanism which accurately and timely identifies students subject to exit counseling.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-006. Finding: Failure to Require Faculty Timesheets

Southern Illinois University (University) did not have a policy that requires all employees to periodically submit timesheets documenting the time spent each day on official University business to the nearest quarter hour as required by the State Officials and Employees Ethics Act (Act).

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The IBHE adopted personnel policies for public universities on February 1, 2004, in accordance with the Act. However, after more than 13 years, the University had still not incorporated IBHE policies into the University's policies.

We noted that the University's faculty did not submit timesheets in compliance with the Act. The process used was effectively a "negative" timekeeping system for faculty whereby the employee is assumed to be working unless noted otherwise. No timesheets documenting the time spent each day on official State business to the nearest quarter hour were required for faculty. During fiscal year 2007, the University adopted a policy to require timesheets from all employees except faculty. No changes were made by the University during Fiscal Year 2018.

The Act (5 ILCS 430/5-5(c)) states, "The [University] policies shall require State employees to periodically submit timesheets documenting the time spent each day on official State business to the nearest quarter hour."

In response to the prior finding, University management agreed with the auditor's recommendation to work with faculty unions to amend its policies to require all employees to submit timesheets in compliance with the Act. Management further responded this issue is subject to bargaining with the various faculty unions, but stated due to competing priorities management was limited in the items it could include in bargaining negotiations. Officials also responded to the prior finding that the University would continue to consider and explore a resolution as opportunity allows but we noted no measures were taken to do so in Fiscal Year 2018.

University officials indicated they have not established a formal policy for faculty to submit timesheets because they have not been able to negotiate it into collective bargaining agreements with faculty.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-006. Finding: Failure to Require Faculty Timesheets (Continued)

By not requiring legally mandated timesheets from all of its employees, the University does not ensure accountability for the time spent by faculty on official state business as contemplated by the Act for State university employees. Positive timekeeping by faculty could serve as a deterrent to misuse State time, help detect discrepancies in time worked and reported, and provide documentation to assist with necessary administrative or legal actions. (Finding Code No. 2018-006, 2017-010, 2016-010, 2015-009, 2014-007, 2013-016, 12-10, 11-5, 10-4, 09-3, 08-5, 07-10, 06-4, 05-1)

RECOMMENDATION

We recommend the University work with faculty unions to amend its policies to require all employees to submit timesheets documenting time spent daily on official State business to the nearest quarter hour as required by the Act or seek legislative remedy.

UNIVERSITY RESPONSE

Agree. This matter is subject to bargaining with the various faculty unions across campuses. Because of many competing priorities, not the least of which is continued budget constraints, management is limited in the items it can reasonably include in bargaining negotiations. The University will continue to consider and explore a resolution as opportunity allows.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-007. Finding: Lack of Notification to the Retirement System

Southern Illinois University (University) did not fully comply with its statutory mandate to notify the State University Retirement System (SURS) of re-employment of certain employees receiving a retirement annuity from SURS during the year.

Of the 13 employees selected for testing across the University, the re-employment of three employees (23%) who received a retirement annuity from SURS was not communicated to SURS.

The Illinois Pension Code (Code) (40 ILCS 5/15-139.5(a)) requires an employer who employs or re-employs a person receiving a retirement annuity from SURS in an academic year beginning on or after August 1, 2013, to notify SURS of that employment within 60 days after employing the annuitant. The Code also requires the employer to determine and report whether the employee is an affected annuitant requiring an employer retirement contribution. The Code (40 ILCS 5/15-139.5(e)) further states that a failure to notify SURS or to timely and accurately determine affected annuitant status which results in a delayed determination that a contribution is payable shall cause the employer's contribution to be doubled.

According to University officials, human error caused the failure to report re-hires to SURS. In one instance, the employee was re-employed at another location for only one month, and the reporting obligation was overlooked.

Without effective controls to communicate the re-employment of employees to SURS, the University is at risk of not making the required contributions for employees to SURS and later incurring double the amount of employer contributions payable. (Finding Code No. 2018-007)

RECOMMENDATION

We recommend the University implement a control to ensure that all hires and rehires receiving a retirement annuity from SURS be properly brought to the attention of SURS through timely notification and maintenance of such notification to ensure all required information is properly provided.

UNIVERSITY RESPONSE

Agree. The University has established processes on its campuses to identify and notify SURS in those instances when annuitants are hired/rehired. These exceptions were the result of human error. Personnel have been reminded of the importance of compliance, and processes will be re-evaluated and strengthened as the situation allows.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-008. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)

Southern Illinois University (University) did not manage the National Corn-to-Ethanol Research Pilot Plant (the Pilot Plant) under the review and guidance of the Illinois Ethanol Research Advisory Board (Advisory Board).

The Advisory Board had six of thirteen (46%) positions vacant and did not meet or perform its duties of providing review and guidance to the University Board of Trustees to assist in operating and managing the Pilot Plant as required by the State statute. However, Edwardsville staff had continued to manage the Research Pilot Plant under the guidance of a stakeholders group.

The Southern Illinois University Management Act (Act) (110 ILCS 520/6.5) requires the SIU Board of Trustees to operate and manage the Pilot Plant for the purpose of reducing the costs of producing ethanol through the development and commercialization of new production technologies, equipment, processes, feedstocks, and new value-added co-products and by-products. This work shall be conducted under the review and guidance of the Advisory Board.

The Act (110 ILCS 520/6.6) establishes the Advisory Board. The Advisory Board shall be composed of 13 members including the President of Southern Illinois University, who shall be chairman, and six members appointed by the Governor. Seven of the 13 members shall constitute a quorum. The Advisory Board shall meet at least annually and have the following duties:

- Review of annual operating plans and budget of the Pilot Plant;
- Advising on research and development priorities and projects to be carried out at the Pilot Plant;
- Advising on policies and procedures regarding the management and operation of the Pilot Plant;
- Developing bylaws;
- Submitting a final report to the Governor and General Assembly outlining the progress and accomplishments made during the year along with a financial report for the year; and

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-008. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board) (Continued)

- Establishing and operating, subject to specific appropriation for the purpose of providing facility operating funds, the National Corn-to-Ethanol Research Center of Excellence (the Research Center) with purposes and goals including conducting research, providing training, consulting, developing demonstration projects, and serving as an independent resource to the ethanol industry.

The Advisory Board had not officially met due to lack of quorum. All six of the Governor-appointed positions to the Advisory Board had expired terms despite efforts in prior years to encourage the Governor's Office of Executive Appointments to fill these vacancies. Officials stated they reached out to the other individuals who are mandated members of the Advisory Board in Fiscal Year 2018 in order to set up a meeting, but they had been unsuccessful in receiving any response or commitment to a meeting.

In response to the prior finding, University officials stated that they would continue to work with the existing Board members in an attempt to achieve a quorum and to work with the Office of the Governor to fill the vacancies.

The University had not reached out to the Office of the Governor since Fiscal Year 2017 to request appointments be made. Officials stated early indications led the University to believe appointments were forthcoming. However, there was no further progress in terms of appointment. The seven statutory members of the Board were invited to the annual stakeholder's meeting on September 28, 2017, but a quorum was not achieved and no further efforts to convene a meeting were made in Fiscal Year 2018.

Failure to comply with the SIU Management Act and operate the Advisory Board inhibits the University's ability to manage the Pilot Plant as envisioned by the General Assembly. (Finding Code No. 2018-008, 2017-011, 2016-011, 2015-011)

RECOMMENDATION

We recommend the University continue to work with the seven existing Advisory Board members to schedule an annual meeting of the Advisory Board that all seven members can attend, thereby achieving a quorum, so the Board can perform its duties under the Act.

We further recommend the University continue to work with the Governor's Office of Executive Appointments to fill the vacancies on the Advisory Board.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

**2018-008. Finding: Noncompliance with the Southern Illinois University
Management Act (Illinois Ethanol Research Advisory Board)
(Continued)**

UNIVERSITY RESPONSE

Agree. The Office of Government Affairs will encourage and work with the new administration to get appointments to the NCERC Board made as quickly as possible.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-009. Finding: Executive’s Performance Evaluations Not Publically Available on Website

Southern Illinois University (University) did not make public annual performance reviews concerning the president or chancellor of the University.

We tested two annual performance reviews for Fiscal Year 2018 for the president and chancellor and noted the two (100%) tested evaluations were not transmitted to the Executive Secretary of the Board to be posted on the University website.

The Southern Illinois University Management Act (Act) (110 ILCS 520/75(8)) requires board minutes, board packets, and annual performance reviews concerning the president and chancellors of the University to be made available to the public via the University’s website.

Management did not identify the underlying cause of this noncompliance. However, we noted the University did not have controls in place to ensure performance reviews are made publically available during the year.

Failure to comply with the Act and provide information to the public regarding the performance reviews of the University president and chancellors limits transparency and accountability to taxpayers as intended by the legislature. (Finding Code No. 2018-009)

RECOMMENDATION

We recommend the University implement a control to ensure annual performance reviews concerning the president and chancellors of the University are timely made available to the public via the University’s website.

UNIVERSITY RESPONSE

Implementation in process. While we believed controls to be in place to make the noted evaluations public, the process was not sufficient to ensure compliance. An evaluation for the SIUE Chancellor was completed in September 2017 but does not appear to have been transmitted to the executive secretary of the board to be posted on the University website. That review was posted on the University website as soon as the oversight was identified. The President left the University in July 2018, thus a retroactive review posting is not possible. The Board of Trustees governance documents (its Statutes) will be amended and presented to the Board of Trustees for approval, to include a provision that the already required annual evaluations for the President and Chancellors will be posted on the University website.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-010. Finding: Weakness in Computer Inventory Control

Southern Illinois University (University) was unable to locate 92 computer equipment items from the Carbondale campus during their annual inventory.

Although inventory controls have been enhanced to better locate and adequately dispose of older computer items, these items were noted as missing by the Carbondale campus staff during its Fiscal Year 2018 inventory.

The original cost of these items totaled \$116,884. The age of these computer-related items range from 2 to 17 years, with an average age of 7.5 years. Although the Carbondale campus has established procedures for requiring encryption on computers that could have confidential information on them, the University could not determine if the missing computer equipment items were encrypted or contained confidential information. Since the Carbondale campus was not able to identify whether the missing items contained confidential information or were encrypted, the auditors could not determine if the items had confidential information exposed.

In response to the prior finding, management responded they would:

- Work to develop a continuous physical inventory process;
- Continue efforts to identify and assess the existence of confidential information and take corrective action, including removal/redaction of confidential information and encryption; and
- Document the presence of sensitive data for each missing computer.

University management stated they had initiated corrective actions, but those efforts were not fully implemented or sufficient to address all weaknesses noted. During Fiscal Year 2018, the continuous physical inventory process was still in process. University management stated they completed Internal Investigation Forms for the missing computers which documented their belief the computers did not contain sensitive information, but we noted this assessment was made after the computers were identified as missing or stolen. As such, the University could not determine if the computers contained confidential information.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires that the University be accountable for the supervision, control and inventory of all items under its control. In addition, the University had the responsibility to ensure that confidential information is protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-010. Finding: Weakness in Computer Inventory Control (Continued)

Failure to maintain adequate controls over computer inventory has resulted in lost or stolen computer inventory and the potential for unintended exposure of confidential information. (Finding Code No. 2018-010, 2017-013, 2016-012, 2015-008, 2014-006, 2013-015, 12-11)

RECOMMENDATION

We recommend the University:

- Continue to review current practices to determine if enhancements can be implemented to prevent the theft or loss of computers.
- Continue to evaluate and secure new computers to ensure that confidential information is protected.
- Perform and document an evaluation of data maintained on computers and ensure those containing confidential information are adequately tracked and protected with methods such as encryption.

UNIVERSITY RESPONSE

Implemented. Property Control has implemented a campus-wide inventory program and has scanned roughly 26% of the items on the university's inventory. While doing so we have located 27% of the computers written off lost in FY18, confirming that computers reported as missing are often not actually missing/stolen, just not promptly located. We will continue with this inventory initiative and hope to find all 92 missing computers. Upcoming training sessions will once again stress the importance of finding ALL computer equipment. Additionally, the University continues its efforts to identify and mitigate the risk of sensitive data on computers across campus. The University has undertaken a project to encrypt all computers, including the encryption of new computers as they are placed on the network.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-011. Finding: Weaknesses with Payment Card Industry Data Security Standards

Southern Illinois University (University) had not completed all requirements to demonstrate full compliance with the Payment Card Industry Data Security Standards (PCI DSS).

The University accepted credit card payments for 160 programs, including the Intercollegiate Athletics POS, College of Businesses and Dental Services. In fiscal year 2018, the University handled approximately 914,415 transactions estimated at approximately \$20,976,636.55.

Upon review of the University's efforts to ensure compliance with PCI DSS we noted:

- Not all applicable sections of sampled SAQs were properly completed and in other cases, the incorrect SAQ was completed;
- Sensitive authentication data (i.e. security code) was being stored after authorization for one process noted at the School of Medicine;
- Three business processes (two at Carbondale campus and one at School of Medicine) did not properly destroy cardholder data;
- The lack of an accurate listing of Point of Interaction (POI) devices at Carbondale and Edwardsville campuses; and
- Procedures did not always cover the responsibility to maintain a current list of POI devices or perform periodic inspection of the devices.

Additionally, five individuals were not included in the list of enrolled users at the School of Medicine for PCI Security Training.

PCI DSS was developed to detail security requirements for entities that store, process or transmit cardholder data. Cardholder data is any personally identifiable data associated with a cardholder.

To assist merchants in the assessments of their environment, the PCI Council has established Self Assessment Questionnaires (SAQ) for validating compliance with PCI's core requirements. At minimum, PCI DSS required completion of SAQ A; which highlights specific requirements to restrict access to paper and electronic media containing cardholder data, destruction of such media when it is no longer needed, and requirements for managing service providers. As additional elements, such as face-to-face acceptance of credit cards and point-of-sale solutions are introduced into the credit card environment being assessed, additional PCI DSS requirements apply.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-011. Finding: Weaknesses with Payment Card Industry Data Security Standards (Continued)

University management indicated that weaknesses were due to oversight considering that PCI requirements have been assessed in prior years.

Confidential and personally identifiable information collected at the University should be adequately secured at all times.

Failure to establish and maintain adequate procedures to handle and protect confidential and personally identifiable information could result in identity theft or other unintended use. (Finding Code 2018-011)

RECOMMENDATION

We recommend the University:

- At least annually, assess each program accepting credit card payments, the methods in which payments can be made, and match these methods to the appropriate SAQ.
- Properly complete the appropriate SAQ(s) for its environment and maintain documentation supporting its validation efforts.
- Maintain contact with the Treasurer's Office to ensure sufficient knowledge and awareness of PCI Compliance status, issues, and guidance surrounding the E-Pay program.
- Develop and implement procedures to:
 - Prevent the retention of sensitive authentication data.
 - Properly destroy cardholder data.
 - Maintain an accurate listing of POI devices.
 - Perform periodic inspection of POI devices.

UNIVERSITY RESPONSE

Implemented. PCI compliance requires an ongoing effort by University personnel to adhere to existing policy and procedures. All campuses have worked with departments and outside vendors to ensure the correct SAQ's are fully completed going forward. Additionally, all campuses have corrected their listing of devices and will review it annually to ensure it stays updated. Furthermore, SOM has taken measures to destroy paperwork containing sensitive data daily and SIUC has ensured that cross shredders have been purchased and are being utilized.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-012. Finding: Lack of Adequate Controls over the Review of Internal Controls over External Service Providers

Southern Illinois University (University) did not obtain or conduct timely independent internal control reviews over all its external service providers.

As part of the audit process, we requested the University to provide a population of the service providers utilized. The University was unable to provide documentation to verify the completeness of the population.

Although the University was unable to provide a complete population of service providers, we performed testing on three service providers identified by the University. The service providers provided various services to the University including:

- ACH and Wire Services;
- Debt Financing;
- IT hosting Services; and,
- Software as a Service.

During testing, the auditors noted the University had not:

- Established a formal process for identifying and managing third party service providers and obtaining the Service Organization Controls (SOC) reports from the service providers on an annual basis.
- Documented its review of each of the SOC reports.
- Monitored and documented the operation of the Complementary User Entity Controls (CUECs) relevant to the University's operations.
- Obtained and reviewed SOC reports for subservice organizations or performed alternative procedures to determine the impact on its internal control environment.

Additionally, it was noted the contracts between the University and the service providers did not always contain a requirement for an independent review to be completed.

The University is responsible for the design, implementation, and maintenance of internal controls related to information systems and operations to ensure resources and data are adequately protected from unauthorized or accidental disclosure, modifications, or destruction. This responsibility is not limited due to the process being outsourced.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-012. Finding: Lack of Adequate Controls over the Review of Internal Controls over External Service Providers (Continued)

Due to the conditions noted above, we were unable to conclude the University's population records were sufficiently precise, complete and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AU-C § 330, AU-C § 530, AT-C § 205).

University management indicated that these weaknesses may have been caused by a combination of factors including but not limited to: funding, staffing, system limitation or perceived level of low risk.

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 and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. In addition, generally accepted information technology guidance endorses the review and assessment of internal controls related to information systems and operations to assure the accurate processing and security of information.

Without having obtained and reviewed a SOC Report or another form of independent internal control review, the University does not have assurance the external service provider's internal controls are adequate. (Finding Code 2018-012)

RECOMMENDATION

We recommend the University develop a process to identify all third party service providers and determine and document if a review of controls is required. If required, the University should:

- Obtain SOC reports or (perform independent reviews) of internal controls associated with outsourced systems at least annually.
- Monitor and document the operation of the CUECs relevant to the University's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the existence of the subservice organization would not impact its internal control environment.

**Southern Illinois University
(A Component Unit of the State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2018**

2018-012. Finding: Lack of Adequate Controls over the Review of Internal Controls over External Service Providers (Continued)

- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the University, and any compensating controls.
- Review contracts with service providers to ensure applicable requirements over the independent review of internal controls are included.

UNIVERSITY RESPONSE

Implementation in process. The University will develop a formal process, considering the recommended items, which outlines the criteria to be used to identify and subsequently review the controls of third party service providers. Additionally, the guidance developed will identify the areas on each campus responsible for carrying out the process.

**State of Illinois
Southern Illinois University
Prior Findings Not Repeated
Year Ended June 30, 2018**

A. Finding: Inadequate Control over Reporting Financial Statement Accounts

The University did not ensure all restrictions from revenue bond covenants, as well as classification between unrestricted and restricted current and noncurrent cash and investments, were being properly reflected within the University's financial statements. (Finding Code 2017-001)

Status: Not Repeated

During the current year, the auditors tested the beginning and ending restricted cash and investments, as well as net position, to ensure they were properly reported within the University's financial statements in accordance with generally accepted accounting principles.

B. Finding: Inadequate Procedures for Documenting Nonfederal Matching and Review Over Eligibility Determination – Edwardsville and Carbondale Campuses

The University did not have proper procedures in place to ensure adequate review of the Head Start nonfederal matching contributions and participant eligibility determination documentation. (Finding Code No. 2017-005)

Status: Not Repeated

During the current year engagement, the auditor's sample testing indicated that the Head Start nonfederal matching contributions and participant eligibility determination documentation review procedures were properly implemented for the items tested.

C. Finding: Inadequate Procedures for Reporting Requirements – Edwardsville and Carbondale Campuses

The University did not have adequate procedures in place to ensure the proper Head Start reporting requirements were submitted on an annual basis. (Finding Code No. 2017-006)

Status: Not Repeated

During the current year engagement, the auditor's sample testing indicated that procedures were in place to ensure the proper Head Start reporting requirements were properly submitted.

**State of Illinois
Southern Illinois University
Prior Findings Not Repeated
Year Ended June 30, 2018**

D. Finding: Inadequate Retention of Supporting Documentation – Carbondale Campus

The University did not have proper procedures in place to ensure all expenditure support was properly maintained. (Finding Code No. 2017-007)

Status: Not Repeated

During the current year engagement, the auditor's sample testing indicated procedures had been put in place to ensure that supporting documentation was retained for expenditures charged to the federal award.

E. Finding: Inadequate Review Procedures for Indirect Costs Calculations for TRIO Program - Edwardsville Campus

The University did not have proper review procedures in place to determine if the calculated indirect costs on expenditures for the TRIO programs were appropriate. (Finding Code No. 2017-008, 2016-005, 2015-007, 2014-003, 2013-004)

Status: Not Repeated

During the current year engagement, the auditor's sample testing indicated that indirect cost calculations tested were properly completed.

F. Finding: Inadequate Procedures Over Maintenance of the Accounts Payable Master Vendor File

During the prior audit period, the University had inadequate controls in place to monitor and maintain the accounts payable master vendor file. (Finding Code No. 2017-009)

Status: Not Repeated

During the current audit period, the University took measures to strengthen controls over the accounts payable master vendor file. Management convened to establish a policy for annually deactivating vendors that have not recently received payments beginning in Fiscal Year 2019. Therefore, this finding has been moved to the immaterial letter.

G. Finding: Noncompliance with Liquor Control Act

The University did not comply with the statutory provisions regarding the Liquor Control Act. (Finding Code No. 2017-012)

Status: Not Repeated

During the current year engagement testing, we noted this mandate was repealed by Public Act 100-621, effective July 2018.

SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Student Financial Assistance Cluster					
Direct Programs:					
U.S. DEPARTMENT OF EDUCATION	* FEDERAL SEOG GRANT 2016-2017	84.007	P007A161285	\$ -	\$ (1,000)
U.S. DEPARTMENT OF EDUCATION	* FEDERAL SEOG GRANT 2017-2018	84.007	P007A171285	-	591,398
U.S. DEPARTMENT OF EDUCATION	* USOE FEDERAL WORK-STUDY PROGRAM	84.033	PO33A171285	-	1,858,712
U.S. DEPARTMENT OF EDUCATION	* PERKINS LOAN PROGRAM	84.038	N/A	-	18,663,766
U.S. DEPARTMENT OF EDUCATION	* FEDERAL PELL GRANT 2012-2013	84.063	P063P120115	-	(694)
U.S. DEPARTMENT OF EDUCATION	* FEDERAL PELL GRANT 2016-2017	84.063	P063P160115	-	29,806
U.S. DEPARTMENT OF EDUCATION	* FEDERAL PELL GRANT 2017-2018	84.063	P063P170115	-	19,759,604
U.S. DEPARTMENT OF EDUCATION	* FEDERAL DIRECT STUDENT LOAN PROGRAM	84.268	N/A	-	93,752,151
U.S. DEPARTMENT OF EDUCATION	* FEDERAL TEACH GRANT	84.379	P379T180115	-	4,190
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	* DISADVANTAGED STUDENT LOAN PROGRAM	93.342	N/A	-	60,304
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	* HEALTH PROFESSIONALS LOAN PROGRAM	93.342	N/A	-	1,047,649
Total Student Financial Assistance Cluster				\$ -	\$ 135,765,886
TRIO Cluster					
Direct Programs:					
U.S. DEPARTMENT OF EDUCATION	* STUDENT SUPPORT SERVICES - USDE-9042A151636	84.042	P042A151636	\$ -	\$ 269,561
U.S. DEPARTMENT OF EDUCATION	* UPWARD BOUND - USDE-P047A120420	84.047	P047A120420	-	150,447
U.S. DEPARTMENT OF EDUCATION	* UPWARD BOUND - USDE-P047A170643	84.047	P047A170643	-	225,584
U.S. DEPARTMENT OF EDUCATION	* SIUC MCNAIR PROGRAM FY13 - USDE-P217A120298	84.217	P217A120298	-	77,480
U.S. DEPARTMENT OF EDUCATION	* SIUC MCNAIR PROGRAM - USDE-P217A170302	84.217	P217A170302	-	141,647
Total TRIO Cluster				\$ -	\$ 864,719
Research and Development Cluster					
Direct Programs:					
U.S. DEPARTMENT OF AGRICULTURE	IDENTIFICATION OF NOVEL SOURCES OF RESISTANCE TO EAR ROT AND AFLATOXIN ACCUMULATION - USDA-58-6054-5-011	10.001	58-6054-5-011	\$ -	\$ 6,447
U.S. DEPARTMENT OF AGRICULTURE	MCINTIRE-STENNIS ADMINISTRATION FY16 - USDA/NIFA-2016-32100-06043	10.202	2016-32100-06043	-	(17,090)
U.S. DEPARTMENT OF AGRICULTURE	MCINTIRE-STENNIS ADMINISTRATION FY17 - USDA/NIFA-NI17MSCFRXXXG022	10.202	NI17MSCFRXXXG022	-	222,576

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF AGRICULTURE	MCINTIRE-STENNIS ADMINISTRATION FY18 - USDA/NIFA- NI18MSCFRXXXG052	10.202	NI18MSCFRXXX G052	\$ -	\$ 3,713
U.S. DEPARTMENT OF AGRICULTURE	A PILOT PROJECT ON FOOD SAFETY OUTREACH - USDA/NIFA-2016- 70020-25802	10.328	2016-70020- 25802	1,980	61,595
U.S. DEPARTMENT OF AGRICULTURE	CULTURAL RESOURCE/BIO INVENTORY WYDEN RX PROJECT SHAWNEE NATIONAL FOREST - FS/USDA-15-CS-11090800-028	10.652	15-CS-11090800- 028	-	50,421
U.S. DEPARTMENT OF AGRICULTURE	MOVING PAST CONFLICT ON THE SHAWNEE NATIONAL FOREST - USFS/USDA-16-JV-11242309-063	10.652	16-JV-11242309- 063	-	2,207
U.S. DEPARTMENT OF AGRICULTURE	ANALYZING OCCUPANCY AND CO-OCCUPANCY OF DOMESTIC AND WILD CARNIVORES - FS/USDA-17-JV-11261952-049	10.699	17-JV-11261952- 049	-	58,000
U.S. DEPARTMENT OF AGRICULTURE	A LITERATURE REVIEW OF MANAGEMENT TOOLS - USFS/USDA-17-JV- 11242301-091	10.699	17-JV-11242301- 091	-	5,216
U.S. DEPARTMENT OF COMMERCE	NORTH AMERICAN HEAT WAVE PREDICTABILITY - NOAA- NA16OAR4310066	11.431	NA16OAR431006 6	-	61,370
U.S. DEPARTMENT OF COMMERCE	DEVELOPING NATIONAL SOIL MOISTURE PRODUCTS TO IMPROVE DROUGHT MONITORING - NOAA-NA17OAR4310148	11.431	NA17OAR431014 8	-	26,008
U.S. DEPARTMENT OF DEFENSE	DYNAMICS OF MULTILAYER STRUCTURES - ONR-N00014-16-1-3192	12.300	N00014-16-1- 3192	-	77,014
U.S. DEPARTMENT OF DEFENSE	TARGETING ATTENTIONAL MECHANISMS IN TINNIUTS: CONTRIBUTION OF THALAMIC-CASPARY-U S DEPT OF NAVY	12.300	N-00014-16-1- 2306	-	266,976
U.S. DEPARTMENT OF DEFENSE	LOW COST HIGH THROUGHPUT 3D PULMONARY IMAGER - DOD	12.420	W81XWH-15-1- 0272	-	205,658
U.S. DEPARTMENT OF DEFENSE	TARGETING TUMOR OCT4 TO DEplete PROSTATE TUMOR AND METASTASIS-INITIATING CELLS-NIE-USDAR	12.420	W81XWH-13-1- 0461	-	18,868
U.S. DEPARTMENT OF DEFENSE	INVESTIGATION OF NOTCH SIGNALING DURING SPONTANEOUS REGENERATION COX DOD (USAMRAA)	12.420	W81XWH-15-1- 0475	-	340,763
U.S. DEPARTMENT OF DEFENSE	CHEMICAL LIBRARY SCREENING FOR POTENTIAL THERAPEUTICS- DOD	12.420	W81XWH-16-1- 0176	-	210,775
U.S. DEPARTMENT OF DEFENSE	FINITE ELEMENT/CONTACT MECHANISMS MODELING AND EXPERIMENTAL CORRELATION - ARL/DOD-W911NF-16-2-0148	12.431	-W911NF-16-2- 0148	-	56,428
U.S. DEPARTMENT OF DEFENSE	MULTI-SOURCE AND MULTI-SCALE DATA ANALYSIS - USDAR-W9132T- 17-2-0009	12.630	W9132T-17-2- 0009	-	50,790
U.S. DEPARTMENT OF DEFENSE	MONITORING & MANAGEMENT OF TEXAS HORNED LIZARD AT TINKER AFB, OK - USDAR-W9132T-15-2-0013	12.630	W9132T-15-2- 0013	-	26,206
U.S. DEPARTMENT OF THE INTERIOR	IMPROVING POLLINATOR CONSERVATION AND WATER QUALITY - USFWS/USDI-F16AC01016	15.650	F16AC01016	-	123,225
U.S. DEPARTMENT OF THE INTERIOR	KODIAK NWR KITTLITZ'S MURRELET BREEDING ANALYSIS - USDI- FWS-F17AP01024	15.650	F17AP01024	-	9,490
U.S. DEPARTMENT OF THE INTERIOR	DEVELOPMENT OF SAMPLING TECHNIQUES FOR BLACK CARP - USFWS/USDI-F17AP00159	15.662	F17AP00159	-	87,309
U.S. DEPARTMENT OF THE INTERIOR	CONTAMINANTS OF EMERGING CONCERN - CHEMICAL ANALYSIS AND SCREENING VALUES - USFWS/USDI - F16AC00910	15.678	F16AC00910	-	1,728
U.S. DEPARTMENT OF THE INTERIOR	ASSESSMENT OF ASIAN CARP POPULATION DURING CONTROL EFFORTS - USGS-G13AC00294	15.808	G13AC00294	-	93,108

SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF THE INTERIOR	LONG-TAILED DUCKS WINTERING IN LAKE MICHIGAN - USGS-G15AC00306	15.808	G15AC00306	\$ -	\$ 6,536
U.S. DEPARTMENT OF THE INTERIOR	CHARACTERIZING HYBRIDIZATION OF THE PALLID STURGEON - USGS-G16AC00445	15.808	G16AC00445	-	11,301
U.S. DEPARTMENT OF THE INTERIOR	DISTRIBUTION OF MERCURY AND TRACE ELEMENTS IN COALS OF THE ILLINOIS BASIN - USGS/USDI-G16AC00449	15.808	G16AC00449	-	928
U.S. DEPARTMENT OF JUSTICE	SCHOOL CLIMATE ENHANCEMENT & BULLYING PREVENTION IN SI - NIJ/USDOJ-2015-CK-BX-0011	16.560	2015-CK-BX-0011	47,483	225,729
NATIONAL AERONAUTICS & SPACE ADMINISTRATION	BIOSYNTHESIS OF 3-METHYLHOPANOIDS - NASA-80NSSC17M0071	43.001	80NSSC17M0071	-	8,821
NATIONAL ENDOWMENT FOR THE HUMANITIES	DEATH AND THE CITY - NEH-RZ5167214	45.161	RZ5167214	-	68,602
NATIONAL SCIENCE FOUNDATION	COMBINED CATALYTIC CONVERSION OF CH4 AND CO2 - NSF-CBET-1438440	47.041	CBET-1438440	-	68,500
NATIONAL SCIENCE FOUNDATION	TESTABILITY AND TIMING ANALYSIS IN NANOSCALE DESIGNS - NSF-IIP-1432026	47.041	IIP-1432026	-	(233)
NATIONAL SCIENCE FOUNDATION	NUMERICAL & EXPERIMENTAL STUDY OF INSTABILITY MECHANISMS & BUBBLE GROWTH - NSF-1512093	47.041	1512093	-	32,757
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: SCALABLE/POWER-EFFICIENT CMOS SENSORS & CIRCUITS - NSF-1535658	47.041	1535658	-	20,455
NATIONAL SCIENCE FOUNDATION	COUPLED THERMAL PIEZOELECTRIC AND HOT CARRIER EFFECTS IN AIGAN/GAN HEMTS - NSF-ECCS1610474	47.041	ECCS1610474	-	114,806
NATIONAL SCIENCE FOUNDATION	ADDRESSING IRRIGATION AQUIFER DEPLETION AND CHALLENGES TO SUSTAINABILITY (GENERAL) - NSF-1724764	47.041	1724764	-	7,321
NATIONAL SCIENCE FOUNDATION	ADDRESSING IRRIGATION AQUIFER DEPLETION AND CHALLENGES TO SUSTAINABILITY (PARTICIPANT) - NSF-1724764	47.041	1724764	-	7,100
NATIONAL SCIENCE FOUNDATION	CAREER: ELECTRON ACCEPTOR MATERIALS - NSF-CHE-1352431	47.049	CHE-1352431	-	131,628
NATIONAL SCIENCE FOUNDATION	CAREER: A PHYSICAL UNDERSTANDING OF SECRECY - NSF-PHY-1352326	47.049	phy-1352326	-	160,686
NATIONAL SCIENCE FOUNDATION	A COMMUNITY OF PROBLEM SOLVERS (ADMIN) - NSF-DUE-1136414	47.076	DUE-1136414	11,694	98,312
NATIONAL SCIENCE FOUNDATION	A COMMUNITY OF PROBLEM SOLVERS (PARTICIPANT EXPENSE) - NSF-DUE-1136414	47.076	DUE-1136414	-	292,698
NATIONAL SCIENCE FOUNDATION	SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (PARTICIPANT) - NSF-1565068	47.076	1565068	-	98,000
NATIONAL SCIENCE FOUNDATION	SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (ADMIN) - NSF-1565068	47.076	1565068	-	70,033
NATIONAL SCIENCE FOUNDATION	UPPER DELTA REGION BIODIVERSITY SCHOLARSHIPS (GENERAL) - NSF-1564969	47.076	1564969	-	41,944
NATIONAL SCIENCE FOUNDATION	UPPER DELTA REGION BIODIVERSITY SCHOLARSHIPS (PARTICIPANT) - NSF-1564969	47.076	1564969	-	173,299
NATIONAL SCIENCE FOUNDATION	PATHWAYS TO STEM LEADERSHIP - NSF-1644166	47.076	1644166	-	79,664
NATIONAL SCIENCE FOUNDATION	PATHWAYS TO STEM LEADERSHIP (PARTICIPANT) - NSF-1644166	47.076	1644166	-	35,955

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
NATIONAL SCIENCE FOUNDATION	NUMERICAL APPROXIMATION OF JOINT SPECTRAL RADIUS - NSF-DMS1419028	47.049	DMS1419028	\$ -	\$ 1,327
NATIONAL SCIENCE FOUNDATION	DEVELOPMENT OF NOVEL CATALYSTS FOR PARAHYDROGEN-INDUCED ENHANCEMENT - NSF-CHE1416432	47.049	CHE1416432	-	49,892
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - NSF-DMR-1461255	47.049	DMR-1461255	-	39,463
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - PARTICIPANT - NSF-DMR-1461255	47.049	DMR-1461255	-	34,608
NATIONAL SCIENCE FOUNDATION	STOCHASTIC DYNAMICS: FINITE AND INFINITE DIMENSIONAL - NSF-1463964	47.049	1463964	-	15,223
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH-PARTICIPANT SUPPORT - DMR-1757954 - NSF	47.049	1757954	-	31,109
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - DMR-1757954 - NSF	47.049	1757954	-	14,652
NATIONAL SCIENCE FOUNDATION	SEISMIC EXPERIMENT IN THE WABASH VALLEY - NSF-EAR-1249477	47.050	EAR-1249477	-	42,872
NATIONAL SCIENCE FOUNDATION	SUSTAINABILITY OF CRITICAL AREAS FOR EIDERS & SUBSISTENCE HUNTERS - NSF-PLR-1263051	47.050	NSF-PLR-1263051	-	105,410
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH; ID OF MAGNETIC SOURCES IN THE UPPER MANTLE - NSF-EAR-1345105	47.050	EAR-1345105	-	(10,620)
NATIONAL SCIENCE FOUNDATION	EMBEDDED THERMOELECTRIC COOLING OF HIGH PERFORMANCE ICS - NSF-CCF-1218839	47.070	CCF-1218839	-	(339)
NATIONAL SCIENCE FOUNDATION	III SMALL PATTERN LEARNING IN A MINIMAX FRAME - NSF-IIS-1218712	47.070	IIS-1218712	-	(637)
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: CONSORTIUM FOR EMBEDDED SYSTEMS - NSF-IIP-1361847	47.070	IIP-1361847	-	1,261
NATIONAL SCIENCE FOUNDATION	REU SUPPLEMENT: EMBEDDED THERMOELECTRIC COOLING - NSF-1218839 AMD 1	47.070	CCF-1218839	-	785
NATIONAL SCIENCE FOUNDATION	VULNERABLE HOST STAGES DEVELOPMENT TIME AND HOST-PARASITOID STABILITY - NSF-DEB-1021203	47.074	DEB-1021203	-	(319)
NATIONAL SCIENCE FOUNDATION	LTREB RENEWAL - NSF-DEB-1122634	47.074	DEB-1122634	15,000	23,591
NATIONAL SCIENCE FOUNDATION	THE ROLE OF ECOLOGICAL HETEROGENEITY IN A LONG TERM GRASSLAND RESTORATION EXPERIMENT - NSF-IOS-1147439	47.074	IOS-1147439	-	4,002
NATIONAL SCIENCE FOUNDATION	EAGER: COMMUNITY AND PHYSIOLOGICAL ECOLOGY - NSF-1734728	47.074	1734728	-	80,605
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: PHYSICAL DRIVERS OF EQUIVALENT TEMPERATURE VARIABILITY - NSF-BCS-1339655	47.075	BCS-1339655	-	26,475
NATIONAL SCIENCE FOUNDATION	DISSERTATION RESEARCH: SOCIAL INTERACTION DETERMINED THROUGH SPATIAL/TECHNOLOGICAL ANALYSIS - NSF-1519048	47.075	1519048	-	70
NATIONAL SCIENCE FOUNDATION	EAGER: CARBONDALE STUDY: MODEL FOR STUDENT/COMMUNITY ENGAGEMENT IN RESEARCH - NSF-1521546	47.075	1521546	-	6,764
NATIONAL SCIENCE FOUNDATION	RAPID: CHANGING PERCEPTIONS IN THE IMMEDIATE AFTERMATH OF A DISASTER - NSF-1760598	47.075	1760598	991	17,583

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NATIONAL SCIENCE FOUNDATION	THE ROLE OF SOCIAL ORGANIZATION IN THE ORGANIZATION OF COMPLEX SOCIETY ? NSF-1822783	47.075	1822783	\$ -	\$ 8,118
NATIONAL SCIENCE FOUNDATION	GRADUATE RESEARCH FELLOWSHIP - T. HILL - NSF	47.076	1545870	-	36,612
NATIONAL SCIENCE FOUNDATION	INTEGRATING EMBEDDED SYSTEMS SECURITY INTO COMPUTER ENGINEERING - NSF-1623353	47.076	1623353	-	70,673
U.S. ENVIRONMENTAL PROTECTION AGENCY	RECOVERY OF RARE EARTH & OTHER STRATEGIC MATERIALS FROM COAL ASH - EPA-83614301	66.516	83614301	-	(211)
U.S. DEPARTMENT OF ENERGY	FIRST PRINCIPLES BASED SIMULATION OF HYDROGEN INTERACTIONS - USDOE-DE-FG02-05ER46231(AMEND 3)	81.041	DE-GF02-05ER46231 - AMEND 3	-	7
U.S. DEPARTMENT OF ENERGY	MAGNETICALORIC AND MULTIFUNCTIONAL MAGNETIC MATERIALS - USDOE-DE-FG02-06ER46291	81.049	DE-FG02-06ER46291	-	98,337
U.S. DEPARTMENT OF ENERGY	OPTIMIZED MICROBIAL CONVERSION OF BITUMINOUS COAL - USDOE-DE-FE0024126	81.089	145246.22	-	5,703
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	INFLUENCE OF ENDOCRINE DISRUPTORS ON REPRODUCTIVE NEUROENDOCRINE - KURIAN - NIH	93.113	5R00ES020878-05	-	141,187
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	ROLES OF POLYMERASE GAMMA ACCESSORY SUBUNIT GENE MUTATIONS-NIEHS/NIH-4R00ES022638-02	93.113	113631	-	223,216
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	ENDOGENOUS MODULATION OF COCHLEAR INJURY - RYBAK - NIH	93.173	5R01DC002396-22	-	248,152
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	OPTIMIZING D-METHIONINE PRE-LOADING AND RESCUE DOSING THROUGH FUNCTIONAL & BIOMARKER-CAMPBELL-NIH	93.173	5R01DC014549-04	-	678,447
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	CODING AUDITORY NEURONS: EFFECTS OF AMINO ACIDS-CASPARY-NIH	93.173	5R01DC000151-35	-	382,125
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	MECHANISMS THAT REGULATE HAIR CELL SURVIVAL-COX-NIH	93.173	5R01DC014441-03	-	326,385
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	ORAL EPIGALLOCATECHIN GALLATE (EGCG) FOR TREATMENT OF CISPLATIN OTOTOXICITY-RAMKUMAR - NIH	93.173	1R01DC016835-01A1	-	47
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	THERAPEUTIC EFFICACY OF FLAXSEED-NIH-1R01AT005295-01A2	93.213	1R01AT005295-01A2	-	86
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	ESSENTIAL ROLE OF PRESYNAPTIC NMDA RECEPTORS-NIH-1R56MH113825-01	93.242	1R56MH113825-01	-	146,274
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	PREDICTORS OF LIGHT SMOKER TRAJECTORIES - NIH-1R01DA036032-01	93.279	1R01DA036032-01	15,289	343,112
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	PURE PARAHYDROGEN-ENHANCED METOBALIC MRI CONTRACT AGENTS - NIH-1R21EB018014-01A1	93.286	4069	29,134	(10,884)
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	15 N-BASED pH AND METABOLIC SENSORS AS PURE PARAHYDROGEN-ENHANCED METABOLIC MRI CONTRAST AGENTS FOR MOLECULAR IMAGING - NIH-1R21EB020323	93.286	1r21eb020323-01	50,716	197,470
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY - RAMKUMAR - NIH	93.395	5R01CA166907-05	-	252,914
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	MECHANISMS OF WNT7A-FGF1-NIH-1R15CA179214-01	93.396	1R15CA179214-01	-	55,056

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U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	NOVEL ROLE OF MYELOID-DERIVED LYMPHATIC PROGENITORS IN INDUCTION OF BREAST CANCER LYMPHATICS-RAN-NIH	93.396	5R01CA199649-03	\$ -	\$ 312,919
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	1/2 ADDRESSING RURAL CANCER HEALTH DISPARITIES: AN SCC-SIUSM PARTNERSHIP -BRARD -NIH	93.397	5P20CA192987-03	-	219,542
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	UNDERSTANDING THE ROLE OF IFN-GAMMA AND CIITA IN SKELETAL MUSCLE-NIH-R15AR068622	93.846	1R15AR068622-01	-	115,587
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	EFFECTS OF DEAF1 ON NEURONAL ACTIVITY AND TARGET GENE EXPRESSION - NIH - 1R21NS091724-01	93.853	1R21NS091724-01	-	46,165
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	UNRAVELING THE ROLE OF PROTEIN PHOSPHORYLATION - NIH/NIAID-1R15AI109566-01A1	93.855	1R15AI109566-01A1	-	51,002
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	DEVELOPMENT OF GENE INACTIVATION FOR CHLAMYDIA SPP - NIH-1R21AI115238-01	93.855	1R21AI115238-01	-	60,575
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	CHARACTERIZATION OF SEROSAL BRIDGES: ROUTES FOR ANTIGEN AND PATHOGEN TRANSPORT - NIH-1R21AI133062-01	93.855	R21AI133062-01	-	168,354
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	CHARACTERIZATION OF A NOVEL QUORUM QUENCING PROTEIN PRODUCED BY S AUREUS OLSON NIH	93.855	1K22AI110413-01A1	-	116,247
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	UNRAVELING THE ROLE OF PROTEIN PHOSPHORLYATION - NIH/NIAID-2-R15AI109566-02	93.855	2-R15AI109566-02	-	2,493
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	SUPER-HIGH RESOLUTION OPTICAL NANOSCOPY BASED ON MICROLENSSES - NIH-1R15GM106364-01	93.859	1R15GM106364-01	-	143,456
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	MOLECULAR DETERMINANTS OF CAPRIN-1-PARTNER PROTEIN INTERACTIONS - NIH-R15GM116062	93.859	1R15GM116062-01	-	102,109
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	ELUCIDATION OF THE ROLE OF BACTERIAL SIGNAL MODIFICATION - NIGMS/NIH-R15GM119100-01	93.859	R15GM119100	-	125,707
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	ULTRAFAST DYNAMICS IN ENZYME CATALYSIS - NIGMS/NIH-1R35GM119818-01	93.859	1R35GM119818-01	-	259,768
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	REGULATION TRANSCRIPTION INITIATION BY THE 19S PROTEASOME SUBCOMPLEX - NIH-R15GM088798-02	93.859	R15GM088798-02	-	45,075
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	RNA MODIFICATION IN ARCHAEA AND EUKARYOTES-NIH-2R15GM055945-06	93.859	2R15GM055945-06	-	32,141
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	DNA MISMATCH REPAIR IN THE NUCLEOSOMAL ENVIRONMENT-NIH-4R01GM095758-04	93.859	4R01GM095758-04	-	131,998
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	MECHANISM BY WHICH FOXO1 REGULATES SOMATOTROPE DIFFERENTIATION - NIH-1R15HD078885-01	93.865	1R15HD078885-01	-	54,361
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	ANDROGEN AND PROGESTERONE ACTIONS ON CATECHOLAMINERGIC NEURONS-NIH-1R03HD078622-01	93.865	1R03HD078622-01/02	-	7,288
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	DEVELOPMENT OF NEW THERAPEUTIC STRATEGIES FOR ENDOMETRIOSIS-NIH-1R21HD092739-01	93.865	1R21HD092739-01	-	106,007
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	LONGEVITY GENE & CALORIE RESTRICTION - BARTKE - NIH	93.866	4R01AG019899-15	5,919	57,707
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	DEPRESSING NRIP 1 REDUCES IFF1 SIGNALING IMPROVES METABOLISM & EXTENDS LONGEVITY - YUAN - NIH	93.866	5K01AG046432-05	-	161,703
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	AGING AT THERMONEUTRAL TEMPERATURE-BARTKE-NIH	93.866	3R21AG051869-02S1	16,062	240,706

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U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	SUPPLEMENT 2 FOR LONGEVITY GENES AND CALORIE RESTRICTION-BARTKE-NIH	93.866	3R01AG019899-15S1	\$ -	\$ 26,451
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	SUPPLEMENT DEPRESSING Nrip1 REDUCES IGF1 SIGNALING-YUAN-NIH	93.866	3K01AG046432-04S1	-	10,147
U.S. DEPARTMENT OF AGRICULTURE	FUNDING PROPOSAL FOR NORTH AMERICAN FISHES BOOK - USDA-AG-4670-C-12-0101	10.RD	AG-4670-C-12-0101	-	20,172
U.S. DEPARTMENT OF AGRICULTURE	MONITORING AND STUDY OF AVIAN COMMUNITIES & FOREST SUCCESSION ON THE SNF - USDA/FS/SNF-14-CS-11090800-008	10.RD	14-CS-11090880-008	-	6,313
U.S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL TESTS W/IN LICK CREEK SETTLEMENT-HOOSIER NATL FOREST - USDA/FS-15-CS-11091204-023	10.RD	15-CS-11091204-023	-	1,994
U.S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL COLLECTION REHABILITATION - USDA/FS/SNF-16PA-11090800-034	10.RD	16-PA-11090800-034	-	12,291
U.S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL INVESTIGATIONS 721 ACRES OF TELL CITY OPENINGS PROJECT AREA - FS/USDA-17-CS-11091204-009	10.RD	17-CS-11091204-009	-	7,298
U.S. DEPARTMENT OF AGRICULTURE	PHASE II ARCHAEOLOGICAL INVESTIGATIONS OF SITES 12-Lr-338, 12-Or-846, 12-Or-852 - FS/USDA-17-CS-11091200-010	10.RD	17-CS-11091200-010	-	22,523
U.S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL INVESTIGATIONS 901 ACRES IN TELL CITY BARRENS & LICK CREEK - FS/USDA-17CS11091204-012	10.RD	17CS11091204-012	-	44,953
U.S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL INVENTORY OF THE MCTEAL TRACT AND KINKAID WATERSHED - USDA/FS/SNF-17-PA-11090800-022	10.RD	17-PA-11090800-022	-	70,280
U.S. DEPARTMENT OF DEFENSE	ASSISTED MIGRATION AS A MANAGEMENT TOOL IN COASTAL ECOSYSTEMS - SERDP/USDAR-W912HQ-09-C-0028	10.RD	W912HQ-09-C-0028/SI-1692	-	1,044
U.S. DEPARTMENT OF DEFENSE	2014 MISSOURI RIVER PALLID STURGEON OBJECTIVE 2 - USACOE-W9128F-14-P-0015	10.RD	W9128F-14-P-0015	-	14,358
U.S. DEPARTMENT OF DEFENSE	2015 MISSOURI RIVER PALLID STURGEON OBJECTIVE 1 - USACOE-W9128F-15-0067	10.RD	W9128F-15-P-0067	-	18,649
U.S. DEPARTMENT OF DEFENSE	2016 MISSOURI RIVER PALLID STURGEON OBJECTIVE1 - USACOE-W9128F-16-P-0122	10.RD	W9128F-16-P-0122	-	15,602
U.S. DEPARTMENT OF DEFENSE	2017 MISSOURI RIVER PALLID STURGEON RECRUITMENT & BROODSTOCK MGT - USACE-W9128F-17-P-0064	10.RD	W9128F-17-P-0064	-	12,609
U.S. DEPARTMENT OF DEFENSE	2018 MISSOURI RIVER PALLID STURGEON RECRUITMENT & BROODSTOCK MGT - USACE-W9128F-18-P-0049	10.RD	W9128F-18-P-0049	-	1,387
U.S. DEPARTMENT OF THE INTERIOR	SPECIAL WILDLIFE STUDIES - VARIOUS FEDERAL	15.RD	N/A	-	7,015
U.S. DEPARTMENT OF THE INTERIOR	FUNDING PROPOSAL FOR NORTH AMERICAN FISHES BOOK - USGS-POG12PX01513	15.RD	PO G12PX01513	-	5,170
U.S. DEPARTMENT OF THE INTERIOR	GENETIC ANALYSIS MISSOURI RIVER STURGEON 2015 - USGS-G16PX00127	15.RD	G16PX00127	-	946
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	TIME DEPENDENT FIELD MEASUREMENTS OF IMMEDIATE ROOF DEFORMATIONS - CDC/DHHS-254-2015-M-87883	93.RD	PO# 254-2015-M-87883	-	66
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	IMPROVING SAFETY PERFORMANCE OF COAL RIBS IN IL BASIN COAL MINES - NIOSH/CDC/DHHS-PO#254-2017-M-93153	93.RD	PO#254-2017-M-93153	-	17,383
Subtotal Direct Programs				\$ 194,268	\$ 10,367,807

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Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF AGRICULTURE	ASIAN GREENS IN ILLINOIS FARMERS MARKETS - IDA-SC15-31	10.170	SC-15-31	\$ -	\$ 313
ILLINOIS DEPARTMENT OF AGRICULTURE	IMPROVING ORGANIX STRAWBERRIES WITH BIOINOCULANTS & DEEP-OCEAN MINERALS - IDA/USDA-SC-16-7	10.170	SC-16-7	-	44,125
ILLINOIS DEPARTMENT OF AGRICULTURE	HYBRID COOLING TECHNOLOGY OF SPECIALITY CROPS IN ILLINOIS - IDA/USDA-SC-16-5	10.170	SC-16-5	-	9,894
ILLINOIS DEPARTMENT OF AGRICULTURE	COVER CROP MANAGEMENT SYSTEMS TO ILLINOIS VINEYARDS - IDA/USDA-SC-16-25	10.170	SC-16-25	-	432
ILLINOIS DEPARTMENT OF AGRICULTURE	EDIBLE NANO-COATING FOR EXTENDING SHELF-LIFE AND IMPROVING FOOD SAFETY OF BERRIES - IDA-SC-17-20	10.170	SC-17-20	-	32,723
ILLINOIS DEPARTMENT OF AGRICULTURE	HORSERADISH BREEDING FOR IMPROVED INTERNAL DISCOLORATION RESISTANCE - IDA-SC-17-3	10.170	SC-17-3	-	5,546
ILLINOIS DEPARTMENT OF AGRICULTURE	DELAYED FINE PRUNING TO INCREASE PRODUCTION OF HIGH QUALITY ILLINOIS WINEGRAPES - IDA-SC-17-31	10.170	SC-17-31	-	34,882
ILLINOIS DEPARTMENT OF AGRICULTURE	NEW MARKET OPPORTUNITIES FOR FARMERS IN ILLINOIS: HOPS- IDA/USDA-SC-18-21	10.170	SC-18-21	-	7
ILLINOIS DEPARTMENT OF AGRICULTURE	PROTEOMIC STUDIES FOR IMPROVING SAFETY AND QUALITY OF STRAWBERRIES - IDA/USDA-SC-18-15	10.170	SC-18-15	-	1,017
IOWA STATE UNIVERSITY	REGIONAL AQUACULTURE CENTER - ISU/USDA-416-41-15B	10.200	416-41-15B	-	9
UNIVERSITY OF ARKANSAS	FISHING FOR NOVEL SOURCE OF METHIONINE IN ORGANIC POULTRY FEED - UA/NIFA/USDA-UAAES91147-02	10.303	UAAES91147-02	-	291
NORTH CAROLINA STATE UNIVERSITY	COSTS OF CONTINUOUS CONSERVATION TILLAGE - NCSU/USDA/NIFA-240796A	10.310	240796A	-	18,335
UNIVERSITY OF KENTUCKY	INTEGRATED MANAGEMENT TECHNIQUES TO COMBAT POTENTIAL SHIFTS IN HORSEWEED - UK/USDA-3200001582-18-187	10.329	3200001582-18-187	-	10,785
STATE OF MINNESOTA	NEONICOTINOIDS ON THE LANDSCAPE - STATE OF MINNESOTA-97344	12.120	SWIFT 97344	-	(12)
UNIVERSITY OF TENNESSEE	RECONFIGURABLE LOSS-TOLERANT MEASUREMENT DEVICE IN A MARITIME ENVIRONMENT - UT/ONR-A16-0307-S002	12.300	A16-0307-S002	-	22,419
ILLINOIS DEPARTMENT OF MILITARY AFFAIRS	ASIAN CARP LAKE SURVEY FOR SPARTA TRAINING AREA - DMAIL/USDOD	12.401	IGA	-	512
OTOSCIENCE LABS LLC	DEVELOPMT OF DEVISE FOR OBJECTIVE ASSESSMNT OF TINNITUS IN HUMANS-STANTON FIFER-OTOSCIENCE LABS	12.420	W81XWH-14-0180	-	58,304
AMERICAN ASTRONOMICAL SOCIETY	JULENA STEINHEIDER DUNCOMBE MINI-GRANT PROGRAM - AAS	47.049	N/A	-	2,057
CHICAGO STATE UNIVERSITY	ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS (MOD 2) - CSU/NSF-53953	47.076	53953 MOD 2	-	(1,222)
CHICAGO STATE UNIVERSITY	ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS - CSU/NSF-53953 (AMEND.3)	47.076	53953 (AMEND.3)	-	23,029
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2016 - IDNR-CAFWS-116A	15.608	CAFWS-116A	-	1,326
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2017 - IDNR/USFWS-CAFWS-125	15.608	CAFWS-125	-	35,000

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ILLINOIS DEPARTMENT OF NATURAL RESOURCES	SURVEY & RISK ASSESSMENT OF SALAMANDER-KILLING CHYTRID FUNGUS IN IL - IDNR/USFWSW-T-103-R-1	15.634	T-103-R-1	\$ -	\$ 28,725
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING ECOLOGICAL RESPONSES TO PARTIAL HYDROLOGIC RECONNECTION OF CACHE RIVER - IDNR/USFWS-T114R1	15.634	T114R1	-	156,700
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ASSESSING POPULATION MOVEMENT AND BEHAVIOR OF ASIAN CARP - IDNR/USFWS/USDI-CAFWS106D	15.662	CAFWS-106D	-	(10,529)
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING BLACK CARP DISTRIBUTION AND POPULATION CHARACTERISTICS - IDNR/USFWS-CAFWS-106J	15.662	CAFWS-106J	-	9,746
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ASSESSING ASIAN CARP POPULATIONS ACROSS ECOLOGICALLY SIGNIFICANT ECOSYSTEMS - IDNR/USDI-CAFWS106K	15.662	CAFWS106K	-	10,143
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ASSESSING SPATIOTEMPORAL CHANGE IN ASIAN CARP ABUNDANCE AND DENSITY - IDNR/USDI-CAFWS-123A	15.662	CAFWS-123A	-	173,208
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	USING LONG-TERM ASIAN CARP ABUNDANCE AND MOVEMENT - IDNR/USFWS-CAFWS-126B	15.662	CAFWS-126B	-	177,501
UNIVERSITY OF ILLINOIS	BIOAVAILABILITY TO ASSESS PYRETHROID INSECTICIDE TOXICITY - U OF I/USGS-2015-05405-01	15.805	2015-05405-01	-	53,122
UNIVERSITY OF ILLINOIS	IDENTIFYING WETLAND INUNDATION EXTENT AND PATTERNS IN ILLINOIS - UOFI-2016-04042-02-00	15.805	079901-15780(2016-04042-02-00)	-	(360)
UNIVERSITY OF ILLINOIS	ARE CURRENT SEDIMENT BIOASSYS BEING BIASED BY COLLECTION & HOLD TIME PROCEDURES - U OF I/USGS-086819-16417	15.805	086819-16417	-	15,795
UNIVERSITY OF MISSOURI	POTENTIAL FOR CONSERVATION LANDS IN MIDDLE MISSISSIPPI RIVER FLOOD PLAINS - UM/USGS-C00059562-1	15.812	C-00059562-1	-	13,594
UNIVERSITY OF WYOMING	UNLOCKING THE ROLE OF BEAVER IN YELLOWSTONE'S NORTHERN RANGE - UW/NPS/USDI-1003410F-SIU	15.945	1003410F-SIU	-	5,000
CITY OF SPRINGFIELD ILLINOIS	PARTNERSHIPS AND STRATEGIES TO REDUCE VIOLENT CRIME FY16 - CITY OF SPRINGFIELD/ICJIA-414514	16.738	414514	-	75,496
ST. LOUIS COUNTY, MO	ST. LOUIS COUNTY CASTLE POINT NEIGHBORHOOD REVITALIZATION - ST. LOUIS COUNTY/DOJ-2017-AJ-BX-0003	16.817	DOJ-2017-AJ-BX-0003	-	4,244
OHIO STATE UNIVERSITY	SCIENCE UTILIZATION OF THE SOIL MOISTURE ACTIVE-PASSIVE MISSION - OSU/NASA-60056675-SIU	43.001	60056675-SIU	-	45,782
UNIVERSITIES SPACE RESEARCH ASSOCIATION	ROCK WEATHERING ON VENUS - USRA/NASA-02282-02	43.001	02282-02	-	24,129
SOUTHWEST RESEARCH INSTITUTE	NOBLE GAS FRACTIONATION DURING AQUEOUS ALTERATION OF MARS MINERALS - SRI/NASA - H99015HP	43.011	H99015HP	-	(210)
CORNELL UNIVERSITY	DIRECT NUMERICAL SIMULATION OF THERMAL DECOMPOSITION - CU-69878-11042	47.041	69878-11042	-	17,703
TEXAS A&M UNIVERSITY	THEORETICAL AND EXPERIMENTAL INVESTIGATIONS - TAMU/NSF-28-S162843	47.049	28-S162843	-	34,188

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
UNIVERSITY OF ALABAMA	CR: FIRST-PRINCIPLES BASE DESIGN OF SPINTRONIC MATERIALS/DEVICES - UA/NSF-UA15-056	47.049	UA-15-056	\$ -	\$ 6,788
ASSOCIATION OF UNIVERSITIES FOR RESEARCH IN ASTRONOMY	2017 CITIZEN CATE EXPERIMENT SCIENTIST TRAINING - AURA-N67285C-N	47.049	N67285C-N	-	14,058
UNIVERSITY OF MINNESOTA	PREDICTIVE STREAM RESTORATION STUDIES - UMN/NCED/NSF-PO#A536621614	47.050	PO#A536621614	-	(6,314)
COLUMBIA UNIVERSITY NY	U.S. SCIENCE SUPPORT PROGRAM OFFICE ASSOCIATED WITH IODP - COLUMBIA UNIVERSITY-60(GG009393)	47.050	60(GG009393)	-	57,450
KANSAS STATE UNIVERSITY	KONZA PRAIRIE: PROCESSES INFLUENCING COMMUNITY ASSEMBLY - KSU/NSF-S15110	47.074	S15110	-	43,388
KANSAS STATE UNIVERSITY	STREAM INVERTEBRATE AND FOREST CICADA STUDIES ON KONZA PRAIRIE - KSU/NSF-S15105	47.074	S15105	-	9,037
UNIVERSITY OF ALASKA	STREAM RESILIENCY RESEARCH COORDINATED NETWORK - UAF-15-0027	47.074	UAF-15-0027	-	3,111
WESTERN ILLINOIS UNIVERSITY	GEOMORPHIC/ECOLOGICAL ANALYSIS OF MOSS CONTROLLING STREAM BANK EROSION - WIU/NSF-524940-01	47.075	NSF-524940-01	-	19,382
LOUISIANA STATE UNIVERSITY	EFFICIENT TEMPORAL SPATIAL SPECTRUM SHARING THROUGH VOLUNTARY EXCHANGE - LSU/NSF	47.075	103890	-	17,150
UNIVERSITY OF IOWA	PEOPLE WATER AND CLIMATE: ADAPTATION AND RESILIENCE IN AGRICULTURAL WATERSHEDS - UNIV OF IOWA-W000314797	47.075	W000314797	-	4,896
UNIVERSITY OF ALABAMA	TREE RING RECONSTRUCTION OF FLOOR DYNAMICS - UA/NSF-UA14-042	47.075	UA14-042	-	24,521
CLARKSON UNIVERSITY	GREAT LAKES FISH MONITORING & SURVEILLANCE: EXPANDING THE BOUNDARIES - CU/EPA-100621-4	66.469	100621-4	-	16,547
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	SOUTHERN ILLINOIS UNIVERSITY INTENSIVE BASIN SURVEY ASSISTANCE - IEPA-FW16101	66.605	FW16101	-	19,461
PENNSYLVANIA STATE UNIVERSITY	STUDY OF MICROBIALLY-ENHANCED METHANE PRODUCTION FROM COAL (MECGM) - PSU-5268-SIUC-DOE-6161	81.089	5268-SIUC-DOE-6161	-	6,029
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	Y3 ILLINOIS ASTHMA PROGRAM EVALUATION-JENKINS-IDPH	93.070	73203002E	-	5,829
UNIVERSITY OF VERMONT	EXAMINING DEPENDANCE RISK OF HIGH NICOTINE YIELD CIGARETTES - UVM-31678SUB52427	93.077	31678SUB52427	-	16,581
UNIVERSITY OF WASHINGTON	VESTIBULAR HAIR CELL TURNOVER IN NORMAL ADULT MAMMALS - COX - UNIVERSITY OF WASHINGTON	93.173	UWSC7550 (759508)	-	26,094
UNIVERSITY OF CHICAGO	ETHIC (PWID) UG3/UH3-JENKINS-UNIVERSITY OF CHICAGO	93.279	FP066228-A	-	79,723
UNIVERSITY OF ILLINOIS-CHICAGO	ILLINOIS PRECISION MEDICINE INITIATIVE-JENKINS-UNIVERSITY OF ILLINOIS CHICAGO	93.310	PO# P1547054	-	14,993
VANDERBILT UNIVERSITY	MAGNETIC RESONANCE SPECTROSCOPY & MOLECULAR IMAGING OF METABOLIC PATHWAYS IN CANCER - VU/NIH - VUMC63800	93.393	VUMC63800	-	35,721
NEW ENGLAND RESEARCH INSTITUTE, INC	BEST-CLI: ENDOVASCULAR VS. SURGICAL THERAPY IN PATIENTS WITH CRITICAL LIMB ISCHEMIA - HODGSON - NERI	93.837	BEST-CLI	-	2,265
UNIVERSITY OF ILLINOIS-CHICAGO	3-WAY APPROACH FOR ED PREVENTION-MCVARY-UIC	93.847	E-2567	-	8,261

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
UNIVERSITY OF CINCINNATI	ARCADIA TRIAL: ATRIAL CARDIOPATHY AND ANTITHROMBOTIC DRUGS - SIDDIQUI - UNIVERSITY OF CINCINNATI	93.853	010785-135811	\$ -	\$ 2,890
PARALLEL CONSULTING, LLC	ADVANCED ASSESSMENT TO ACCELERATE DIAGNOSTIC SKILL PHASE II-CIANCILO-PARALLEL CONSULTING INC	93.859	5R42GM108104-03	-	153,265
ST. LOUIS COUNTY, MO	MINORITY YOUTH VIOLENCE PREVENTION II - ST. LOUIS COUNTY, MO-18001066-00	93.910	PO 18001066-00	-	16,660
RUSH UNIVERSITY MEDICAL CENTER	GERIATRIC WORKFORCE ENHANCEMENT PROGRAM-RUSH UNIV-1U1QHP28715-01-00	93.969	1U1QHP28715-01-00	-	161,856
ERC, INC.	CRACK GROWTH ANALYSIS FY2003 - ERC INC-PO#RP020298	12.RD	ERC, INC.- PO#RP020298	-	2,759
MONTANA FISH WILDLIFE & PARKS	GENETIC IDENTIFICATION OF LARVAL STURGEON - MONTANA FISH WILDLIFE & PARKS/USFWS-17-599	15.RD	17-599	-	8,873
UNIVERSITY OF CALIFORNIA AT BERKELEY	MOLECULAR DETERMINANTS OF COMMUNITY ACTIVITY, STABILITY AND ECOLOGY (MDCASE) - LBNL/DOE-6836597	81.RD	6836597	-	119,991
ARGONNE NATIONAL LAB	COMPUTATIONAL MODELING COMPLEX HYDRIDE - ANL/USDOE-7F-30064	81.RD	7F-30064	-	1,962
MISSOURI RIVER NATURAL RESOURCES COMMITTEE	IMPROVEMENTS IN GENETIC ANALYSES FOR EARLY IDENTIFICATION OF ACIPENSIFORMES SPECIES - MRNRC	81.RD	MRNRC	-	24,159
FLUID MEASUREMENT TECHNOLOGIES, INC	FLUID MEASUREMENT TECHNOLOGIES - FMT/NIH	93.RD	N/A	-	3,770
Subtotal Pass-Through Programs				-	2,054,905
Total Research and Development Cluster				\$ 194,268	\$ 12,422,712

Health Center Program Cluster**Direct Programs:**

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	FQHC/HEALTH CENTER CLUSTER - WESLEY - DHHS/HRSA	93.224	5H80CS24098-05-00	\$ (15,516)	\$ (15,516)
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	FQHC HEALTH CLUSTER CENTER YEARS 6-9-WESLEY-DHHS/HRSA	93.224	H80CS24098-07-03	65,333	3,170,037
Total Health Center Program Cluster				\$ 49,817	\$ 3,154,521

Fish & Wildlife Cluster**Pass-Through Programs From:**

ILLINOIS DEPARTMENT OF NATURAL RESOURCES	OHIO RIVER FISH POPULATION MONITORING FY18 - IDNR/USFWS-F-187-R-06	15.605	W-187-R-06	\$ -	\$ 57,622
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ILLINOIS DEER INVESTIGATIONS - IDNR/USFWS-W-087-R-38	15.611	W-087-R-38	-	1,210
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ADAPTIVE MANAGEMENT APPROACH AT IDENTIFYING INFLUENCES OF WATERFOWL - IDNR/USFWS-W185R02	15.611	W-185-R-02	-	(237)
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ECOLOGY OF CANADA GEESE IN THE GREATER CHICAGO METRO AREA FY16 - IDNR/USFWS-W-182-R-02	15.611	W-182-R-02	-	(427)

SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
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Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	COOPERATIVE FUR-BEARING AND NON GAME MAMMAL INVESTIGATIONS - IDNR/USFWS-W-135-R-18	15.611	W-135-R-18	\$ -	\$ 218,639
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	COOPERATIVE UPLAND WILDLIFE RESEARCH & SURVEYS FY18 - IDNR/USFWS-W106-R28	15.611	W-106-R-28	-	152,080
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	IDENTIFYING WETLAND AVAILABILITY & QUALITY FY18 - IDNR/USFWS-W-184-R-4	15.611	W-184-R-4	-	50,479
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ILLINOIS DEER INVESTIGATIONS - IDNR/USFWS-W-87-R-40	15.611	W-87-R-40	-	214,774
	Total Fish & Wildlife Cluster			\$ -	\$ 694,140

WIOA Cluster**Pass-Through Programs From:**

ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 1) - IDCEO/USDOL - IGA	17.258	IGA	\$ -	\$ 59,687
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 2) - IDCEO/USDOL - IGA	17.258	IGA	-	44,692
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCEO/USDOL - IGA	17.258	IGA	-	24,313
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL - IGA	17.258	IGA (OBLIGATION 18- CO00000092)	-	87,247
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDOL - IGA	17.258	IGA (OBLIGATION 18- CO00000092)	-	82,345
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCEO/USDOL - IGA	17.258	IGA (OBLIGATION 18- CO00000092)	-	13,463
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 1) - IDCEO/USDOL - IGA	17.259	IGA	-	63,431
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 2) - IDCEO/USDOL - IGA	17.259	IGA	-	47,495
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCEO/USDOL - IGA	17.259	IGA	-	25,838
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL - IGA	17.259	IGA (OBLIGATION 18- CO00000092)	-	95,813

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDOL - IGA	17.259	IGA (OBLIGATION 18- CO00000092)	\$ -	\$ 90,430
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCEO/USDOL - IGA	17.259	IGA (OBLIGATION 18- CO00000092)	-	14,785
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 1) - IDCEO/USDOL - IGA	17.278	IGA	-	84,851
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 2) - IDCEO/USDOL - IGA	17.278	IGA	-	63,534
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCEO/USDOL - IGA	17.278	IGA	-	34,564
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL - IGA	17.278	IGA (OBLIGATION 18- CO00000092)	-	134,202
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDOL - IGA	17.278	IGA (OBLIGATION 18- CO00000092)	-	126,662
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCEO/USDOL - IGA	17.278	IGA (OBLIGATION 18- CO00000092)	-	20,708
	Total WIOA Cluster			\$ -	\$ 1,114,060
Highway Planning & Construction Cluster					
Pass-Through Programs From:					
ILLINOIS HISTORIC PRESERVATION AGENCY	ARCHAEOLOGICAL ASSESSMENT OF THE HICKORY HILL HISTORIC SITE - IHPA-11G460	20.205	11G460	\$ -	\$ (885)
	Total Highway Planning & Construction Cluster			\$ -	\$ (885)
Highway Safety Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF TRANSPORTATION	SOUTHWEST ILLINOIS TRAFFIC SAFETY CENTER - IDOT-OP-17-0076	20.600	OP-17-0076	\$ -	\$ 31,598
ILLINOIS DEPARTMENT OF TRANSPORTATION	SOUTHWEST ILLINOIS TRAFFIC SAFETY CENTER - IDOT	20.600	OP-18-0064-02- 02	-	106,751
	Total Highway Safety Cluster			\$ -	\$ 138,349

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For the Year Ended June 30, 2018

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Aging Cluster					
Pass-Through Programs From:					
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-17508	93.044	17508	\$ -	\$ 7,184
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS FY15 - EAAA	93.044	15508 & 15408	-	3,742
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-18508/18408	93.044	18508/18408	-	28,956
Total Aging Cluster				\$ -	\$ 39,882
Temporary Assistance to Needy Families Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF HUMAN SERVICES	TANF	93.558	N/A	\$ -	\$ 27,529
Total Temporary Assistance to Needy Families Cluster				\$ -	\$ 27,529
CCDF Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF HUMAN SERVICES	CHILDCARE SUBSIDIES	93.575	N/A	\$ -	\$ 178
Total CCDF Cluster				\$ -	\$ 178
U.S. DEPARTMENT OF AGRICULTURE					
Direct Programs:					
	SUMMER 2017 ARCHAEOLOGICAL FIELD SCHOOL SUPPORT - SNF/FS/USDA-17-PA-11090800-016	10.U01	17-PA-11090800-016	\$ -	\$ 9,252
	MORE KIDS IN THE WOODS - SNF/FS/USDA-14-CS-11090800-019	10.U02	14-CS-11090800-019	-	49,656
	ANALYSIS OF BARK BEETLE TRAPPING DATA - USDA/FS-16-JV-11330129-057	10.U03	16-JV-11330129-057	-	2,503
Subtotal Direct Programs				\$ -	\$ 61,411
Pass-Through Programs From:					
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT CARE COMMODITIES	10.558	N/A	\$ -	\$ 10,524
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT CARE COMMODITIES C/O	10.558	N/A	-	4,200
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT CARE FOOD PROGRAM	10.558	N/A	-	250,411
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PORTAL MGT - IDCEO	10.596	IGA	-	499,808
Subtotal Pass-Through Programs				-	764,943
Total U.S. Department of Agriculture				\$ -	\$ 826,354

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF COMMERCE					
Pass-Through Programs From:					
ILLINOIS MANUFACTURING EXTENSION CENTER, BRADLEY UNIVERSITY	ILLINOIS MANUFACTURING EXCELLENCE CENTER FY17 - IMEC/BU	11.611	N/A	\$ -	\$ 255,103
ILLINOIS MANUFACTURING EXTENSION CENTER, BRADLEY UNIVERSITY	ILLINOIS MANUFACTURING EXCELLENCE CENTER FY18 - IMEC/BU	11.611	N/A	-	716,602
Total U.S. Department of Commerce				<u>\$ -</u>	<u>\$ 971,705</u>
U.S. DEPARTMENT OF DEFENSE					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF MILITARY AFFAIRS	EVALUATION OF NEWLY IDENTIFIED ARCHAEOLOGICAL SITE AT CAMP LINCOLN - IDMA-USDO	12.401	INTERAGENCY AGREEMENT	\$ -	\$ (469)
ACADEMY OF APPLIED SCIENCE	ILLINOIS JUNIOR SCIENCE AND HUMANITIES SYMPOSIUM (JSHS) FY17 - AAS/USARO/DOD	12.630	CK 5896	-	14,032
ACADEMY OF APPLIED SCIENCE	ILLINOIS JUNIOR SCIENCE AND HUMANITIES SYMPOSIUM (JSHS) FY18 - AAS/USARO/DOD	12.630	N/A	-	14,450
Total U.S. Department of Defense				<u>\$ -</u>	<u>\$ 28,013</u>
U.S. DEPARTMENT OF THE INTERIOR					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	PUBLIC SERVICE CHEMISTRY INTERNSHIP PROGRAM AY2002-03 - IDNR-6084004	15.252	6084004	\$ -	\$ 20,409
Total U.S. Department of the Interior				<u>\$ -</u>	<u>\$ 20,409</u>
U.S. DEPARTMENT OF LABOR					
Pass-Through Programs From:					
ILLINOIS MANUFACTURING EXTENSION CENTER, BRADLEY UNIVERSITY	ILLINOIS MANUFACTURING EXCELLENCE CENTER FY17 - IMEC/BU	17.268	N/A	\$ -	\$ 61
ILLINOIS MANUFACTURING EXTENSION CENTER, BRADLEY UNIVERSITY	ILLINOIS MANUFACTURING EXCELLENCE CENTER FY18 - IMEC/BU	17.268	N/A	-	173
CHICAGO COOK WORKFORCE PARTNERSHIP	CAREER CONNECT (IWIS)-IWDS SYSTEM INTERFACE DEVELOPMENT - CCWP	17.283	2014-05088-01	-	8,169
Total U.S. Department of Labor				<u>\$ -</u>	<u>\$ 8,403</u>

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Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF STATE					
Direct Programs:					
	STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (PROGRAM) YEAR 3 - USDS-S-ECAGD-14-CA-1069	19.009	S-ECAGD-14-CA- 1069	\$ -	\$ (26)
	Total U.S. Department of State			\$ -	\$ (26)
U.S. DEPARTMENT OF TRANSPORTATION					
Pass-Through Programs From:					
RIDES MASS TRANSIT	RIDES TO WELLNESS-RIDES MASS TRANSIT/FTA	20.U04	N/A	\$ -	\$ 102,942
	Total U.S. Department of Transportation			\$ -	\$ 102,942
LIBRARY OF CONGRESS					
Direct Programs:					
	TEACHING WITH PRIMARY SOURCES - LOC	42.U05	GA07C0058	\$ -	\$ 18,673
	Total Library of Congress			\$ -	\$ 18,673
NATIONAL AERONAUTICS & SPACE ADMINISTRATION					
Direct Programs:					
	NASA WINGS SUMMER CAMP - NASA-NNX16AL57G	43.007	NNX16AL57G	\$ -	\$ 20,027
	Total National Aeronautics & Space Administration			\$ -	\$ 20,027
SMALL BUSINESS ADMINISTRATION					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS SMALL BUSINESS DEVELOPMENT CENTER 2017 - IDCEO/SBA-17-181125	59.037	17-181125	\$ -	\$ 126,555
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	SMALL BUSINESS DEVELOPMENT CENTER 2018 (FEDERAL) - IDCEO/SBA-18-561125	59.037	18-561125	-	40,470
	Total Small Business Administration			\$ -	\$ 167,025
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Pass-Through Programs From:					
ILLINOIS EMERGENCY MANAGEMENT AGENCY	STATE INDOOR RADON EDUCATION GRANT-SMITH-ILLINOIS EMERGENCY MANAGEMENT AGENCY (IEMA)	66.032	17SIUSOM RADON	\$ -	\$ 26,695
	Total U.S. Environmental Protection Agency			\$ -	\$ 26,695

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Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF EDUCATION					
Direct Programs:					
	REHABILITATION LONG TERM RSA TRAINING GRANT - USDE- H129B150035	84.129	H129B150035	\$ -	\$ 214,413
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC THIRD PARTY AGREEMENT FY16 - IDHS-46CUD00221	84.126	46CUD00221	-	(97,105)
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC THIRD PARTY AGREEMENT FY17 - IDHS-46CVF00221	84.126	46CVF00221	-	(73,874)
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC THIRD PARTY AGREEMENT FY18 - IDHS-46CWF00221	84.126	46CWF00221	-	914,915
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY15 - IDHS-46CTD03081	84.126	46CTD03081	-	33,299
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MENU BASED AGREEMENT FY16 - IDHS-46CUD03086	84.126	46CUD03086	-	22,052
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY16 - IDHS-46CUD03081	84.126	46CUD03081	-	52,770
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC POS CONTRACT AGREEMENT FY2017 - IDHS-46CVF03086	84.126	46CVF03086	-	10,791
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY2017 - IDHS-46CVF03081	84.126	46CVF03081	-	41,956
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY2018 - IDHS-46CWF03081	84.126	46CWF03081	-	281
ILLINOIS BOARD OF HIGHER EDUCATION	RAMPD UP: COMMUNITY OF PRACTICES - IBHE-16NCLB2	84.367	16NCLB2	38,118	90,267
ILLINOIS BOARD OF HIGHER EDUCATION	NCLB K-12 TEACHER ENHANCEMENT PROJECT - IBHE-17NCLBSIUC	84.367	17NCLBSIUC	-	643,784
ILLINOIS STATE BOARD OF EDUCATION	ILLINOIS SCIENCE ASSESSMENT PARTNERSHIP - ITEM • DEVELOPMENT AND SCORING - ISBE-IGA	84.369	iga	\$ -	\$ 171,444
ILLINOIS STATE BOARD OF EDUCATION	ILLINOIS SCIENCE ASSESSMENT PARTNERSHIP - ISBE/USDE- • MY17643	84.369	MY17643	-	2,395,786
ILLINOIS STATE BOARD OF EDUCATION	ILLINOIS OPEN EDUCATIONAL RESOURCES - ISBE	84.372	iga	-	197,987
Subtotal Pass-Through Programs				38,118	4,404,353
Total U.S. Department of Education				\$ 38,118	\$ 4,618,766
ELECTION ASSISTANCE COMMISSION					
Direct Programs:					
	GROWING SOUTHERN ILLINOIS: STRENGTHENING THE REGIONAL ENTREPRENEURSHIP ECOSYSTEM - DRA-IL-50538	90.201	IL-50538	\$ -	\$ 80,464
Total Election Assistance Commission				\$ -	\$ 80,464

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
Direct Programs:					
	HEAD START BASIC FY17 - DHHS-05CH10061-02-00	93.600	05CH10061-02-00	\$ -	\$ 75,815
	HEAD START T/TA FY17 - DHHS-05CH10061-02-00	93.600	05CH10061-02-00	-	(2,059)
	HEAD START SUPPLEMENTAL - START UP FUNDS FY17 - DHHS-05CH10061-02-02	93.600	05CH10061-02-02	-	4,866
	HEAD START BASIC FY18 - DHHS-05CH110061	93.600	05CH110061	-	3,349,868
	HEAD START T/TA FY18 - DHHS-05CH110061	93.600	05CH110061	-	38,903
	HEAD START T/TA FY19 - DHHS	93.600	N/A	-	2,958
	SOUTHERN ILLINOIS BRIDGES TO THE BACCALAUREATE PROGRAM - DHHS/NIH/NIGMS-1R25GM107760	93.859	1R25GM107760	\$ 36,806	\$ 175,499
	TRAUMA BASED BEHAVIORAL HEALTH FELLOWSHIP: GRADUATE SOCIAL WORK TRAINING - DHHS-1-G02HP27963-01-00	93.243	1 G02HP27963-01-00	-	28,200
	IT TAKES A VILLAGE - SAMHSA/DHHS-1U79SM062532-01	93.243	1U79SM062532-01	-	39,808
	PRIMARY CARE TRAINING AND ENHANCEMENT-ALBERS-DHHS/HRSA	93.884	5T0BHP30019-03-01	-	470,106
	ILLINOIS DELTA NETWORK 2-OHRP/HRSA/DHHS-1D60RH25763-04-00	93.912	1D60RH25763-04-00	337,500	574,979
	TRAUMA BASED BEHAVIORAL HEALTH FELLOWSHIP: GRADUATE SOCIAL WORK TRAINING-DHHS-1-M01HP31341-01-00	93.732	1-M01HP31341-01-00	\$ -	\$ 336,403
	IT TAKES A VILLAGE-SAMHSA/DHHS-5U79SM062532-02	93.243	5U79SM062532-02	-	78,991
	Subtotal Direct Programs			\$ 374,306	\$ 5,174,337
Pass-Through Programs From:					
ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS	JUVENILE JUSTICE CLINIC - AOIC-CIPTRNG-G-1601	93.586	CIPTRNG-G-1601	\$ -	\$ 30,942
ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS	JUVENILE JUSTICE CLINIC - AOIC-CIPTRNG-G-1702	93.586	CIPTRNG-G-1702	-	119,984
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	FY17 CMRN CHILDRENS MEDICAL RESOURCE NETWORK-SWAFFORD-IDCFS	93.643	0457439027	-	(29,209)
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	FY18 CMRN CHILDREN'S MEDICAL RESOURCE NETWORK-SWAFFORD-IDCFS	93.643	0457439028	-	358,657
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	PROJECT 12-WAYS ENHANCEMENT FY10 - IDCFS-0597348020	93.667	0597348020	-	10,183
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	PROJECT 12-WAYS ENHANCEMENT FY11 - IDCFS-0597348021	93.667	0597348021	-	532
ILLINOIS DEPARTMENT OF HUMAN SERVICES	RURAL OPIOID PRESCRIBER TRAINING PROGRAM-WOLF-IL DEPT HUMAN SERVICES (IDHS)	93.959	43CWZ03269	-	226,077

SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ILLINOIS DEPARTMENT OF HUMAN SERVICES	PROJECT 12-WAYS FY17 - IDHS-FCSVJ03371	93.667	FCSVJ03371	\$ -	\$ (3,450)
ILLINOIS DEPARTMENT OF HUMAN SERVICES	PROJECT 12-WAYS FY18 - IDHS	93.667	FCSWJ03371	-	528,905
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EMPLOYABILITY DEVELOPMENT FY18 - IDHS	93.667	FCSWJ03374	-	19,724
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	FY17 MOBILE SCHOOL HEALTH CENTER-SCOTT-ILLINOIS DEPARTMENT OF PUBLIC HEALTH	93.994	76380021E	-	(39)
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	CENTRAL IL CARE CONNECT FY17-ASHBY-IDPH	93.917	75780030E	-	999,869
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ILL ASTHMA HOME ASSESSMENT PROGRAM 2017-POINTER-IDPH	93.070	73283004E	-	17,978
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	FY18 MOBILE SCHOOL HEALTH CENTER-SCOTT-ILLINOIS DEPARTMENT OF PUBLIC HEALTH	93.994	86380021F	-	109,501
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	Y4 ILLINOIS ASTHMA PROGRAM EVALUATION-JENKINS-IDPH	93.070	83203001F	-	39,905
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ASTHMA CHAMPIONS IN DECATUR-POINTER - IDPH	93.070	83283003F	-	7,156
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	COMMUNITY EVENT TO PROVIDE KNOWLEDGE ON HPV VACCINE TO PARENTS - KHAN - IDPH	93.898	83204002F	-	886
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ORAL HEALTH WORKFORCE GRANT - IDPH/DHHS-73489108E	93.236	73489108E	-	5,255
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ORAL HEALTH WORKFORCE GRANT - IDPH/DHHS-83489106F	93.236	83489106F	-	15,957
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DENTAL SEALANT GRANT PROGRAM FY16 - IDPH-63480138D	93.994	63480138D	-	10,046
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DENTAL SEALANT GRANT PROGRAM FY17 - IDPH-73489032E	93.994	IDHP-73489032E	-	238
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ILLINOIS PRESCRIPTION MONITORING PROGRAM-IDPH/CDC-49/1068M40	93.243	49/1068M40	-	52,390
ILLINOIS DEPARTMENT ON AGING	ALZHEIMER'S DISEASE INITIATIVE-SPECIALIZED SUPPORTIVE SERVICES-ALA-ILLINOIS DEPT ON AGING (IDOA)	93.763	ALZSSS1701	-	258,754
ILLINOIS STATE BOARD OF EDUCATION	EVALUATION PLAN FOR ISBE'S PROMOTING ADOLESCENT HEALTH - JENKINS -ISBE (ILL STATE BOARD OF EDUCATION)	93.079	MY16535	-	(16)
ILLINOIS STATE BOARD OF EDUCATION	ISBE's EVALUATION PLAN FOR PROMOTING ADOLESCENT HEALTH-JENKINS-ISBE	93.079	MY16535	-	38,871
NORTHERN ILLINOIS UNIVERSITY	GREATER LAKES PRACTICE TRANSPORTATION NETWORK-LAUSEN-NORTHERN ILLINOIS UNIVERSITY	93.638	G2A64202-SIU	-	178,162
UNIVERSITY OF ILLINOIS	ILLINOIS LEND TRAINING PROGRAM FY17 - UIC/DHHS-083123-0001	93.110	083123-0001	-	(456)
UNIVERSITY OF ILLINOIS	ILLINOIS LEND TRAINING PROGRAM FY18 - UIC/DHHS-083123-00001-01-16016	93.110	083123-00001-01-16016	-	12,372
UNIVERSITY OF ILLINOIS-CHICAGO	LEADERSHIP EDUCATION IN NEURODEVELOPMENTAL (LEND)-PATTERSON-UNIVERSITY OF ILLINOIS-CHICAGO	93.110	16424	-	1,656

SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS FY15 - EAAA	93.052	15508 & 15408	\$ -	\$ 416
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-17508	93.052	17508	-	1,796
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-18508/18408	93.052	18508/18408	-	7,239
SSM GOOD SAMARITAN	SOUTHERN ILLINOIS COLLABORATIVE FOR INNOVATIVE CARE COORDINATION-SSM GOOD SAMARITAN	93.U06	HRSA/DHHS	-	31,185
Subtotal Pass-Through Programs				-	3,051,466
Total U.S. Department of Health & Human Services				\$ 374,306	\$ 8,225,803
U.S. DEPARTMENT OF HOMELAND SECURITY					
Pass-Through Programs From:					
ILLINOIS EMERGENCY MANAGEMENT AGENCY	DISASTER MITIGATION AND READINESS: MULTI PURPOSE MEDIA - IEMA	97.039	N/A	\$ 4,282	\$ 1,989
CLINTON COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE - CLINTON COUNTY-15-26	97.039	15-26	-	17,723
GALLATIN COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE - GALLATIN COUNTY/IEMA-SPA17-20	97.039	SPA17-20	-	10,112
ST.CLAIR COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE - ST. CLAIR COUNTY/IEMA-SPA17-19	97.039	spa17-19	-	22,112
MENARD COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE - MENARD COUNTY/IEMA/FEMA-SPA17-21	97.039	SPA17-21	\$ -	\$ 8,647
JACKSON COUNTY HEALTH DEPARTMENT	ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE - JACKSON COUNTY-2014-05	97.039	2014-05	-	(168)
EDWARDS COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE - EDWARDS COUNTY-2014-10	97.039	2014-10	-	(176)
FRANKLIN COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE - FRANKLIN COUNTY-2014-03	97.039	2014-03	-	(336)
WHITE COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE - WHITE COUNTY-2014-11	97.039	2014-11	-	16
ILLINOIS STATE UNIVERSITY	ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE - ISU/IEMA/FEMA-A16-0147-S0001	97.047	A16-0147-S0001	-	50,681
Total U.S. Department of Homeland Security				\$ 4,282	\$ 110,600
TOTAL FEDERAL AWARD EXPENDITURES				\$ 660,791	\$ 169,446,944

* Major programs

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Student Financial Assistance Cluster					
Direct Programs:					
U.S. Department of Education	* INSTRUCTION COOPERATIVE WORK STUDY PROGRAM USOE	84.033	PO33A151286	\$ - \$	18,493
U.S. Department of Education	* RESEARCH COOPERATIVE WORK STUDY PROGRAM USOE	84.033	PO33A151286	-	5,701
U.S. Department of Education	* PUBLIC SERVICE COOPERATIVE WORK STUDY PROGRAM USOE	84.033	PO33A151286	-	3,446
U.S. Department of Education	* STUDENT SERVICES COOPERATIVE WORK STUDY PROGRAM US	84.033	PO33A151286	-	42,339
U.S. Department of Education	* ACADEMIC SUPPORT COOPERATIVE WORK STUDY PROGRAM US	84.033	PO33A151286	-	11,726
U.S. Department of Education	* INSTITUTIONAL SUPPORT COOPERATIVE WORK STUDY PROGR	84.033	PO33A151286	-	8,996
U.S. Department of Education	* AUXILIARY ENTERPRISES COOPERATIVE WORK STUDY PROGR	84.033	PO33A151286	-	169,167
U.S. Department of Education	* O&M OF PHYSICAL PLANT COOPERATIVE WORK STUDY PROGR	84.033	PO33A151286	-	1,013
U.S. Department of Education	* FEDERAL FINANCIAL AID-SCH OF DENTAL MEDICINE	84.033	N/A	-	88,966
U.S. Department of Education	* FEDERAL WORK STUDY AMERICA COUNTS	84.033	P033A141286	-	31,176
U.S. Department of Education	* FWS JOB LOCATOR PROGRAM FY2017	84.033	PO33A161286	-	(108)
U.S. Department of Education	* FWS JOB LOCATOR PROGRAM FY2018	84.033	P033A171286	-	52,485
U.S. Department of Education	* FEDERAL WORK STUDY PROGRAM	84.033	PO33A151286	-	62,107
U.S. Department of Education	* FEDERAL WORK STUDY - AMERICA READS TUTOR	84.033	P033A141286	-	132,115
U.S. Department of Education	* PELL GRANT PROGRAM	84.063	P063P170116/P0 63P180116	-	18,088,592
U.S. Department of Education	* SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT	84.007	P007A151286	-	417,879
U.S. Department of Education	* TEACH GRANT	84.379	P379T180116/P3 79T190116	-	27,942
U.S. Department of Education	* PERKINS LOAN PROGRAM	84.038	N/A	-	2,669,295
U.S. Department of Education	* FEDERAL DIRECT STUDENT LOAN PROGRAM	84.268	N/A	-	90,461,761
U.S. Department of Education	* HEALTH PROFESSIONALS LOAN PROGRAM	93.342	N/A	-	124,501
U.S. Department of Education	* NURSING STUDENT LOAN PROGRAM	93.364	N/A	-	7,857
Total Student Financial Assistance Cluster				\$ - \$	112,425,449

**SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
TRIO Cluster					
Direct Programs:					
U.S. Department of Education	* UPWARD BOUND - EC FY13-17	84.047	PO47A121298	\$ - \$	39
U.S. Department of Education	* UPWARD BOUND - BEMV FY13-17	84.047	PO47A121293	-	54
U.S. Department of Education	* UPWARD BOUND MATH & SCIENCE 13-18	84.047	PO47M130445	-	1,835
U.S. Department of Education	* UPWARD BOUND - EC FY13-17 (YEAR 3)	84.047	P047A121298	-	113
U.S. Department of Education	* UPWARD BOUND MATH & SCIENCE (YEAR 3)	84.047	P047M130445-14	-	4,344
U.S. Department of Education	* UPWARD BOUND - BEM FY13-17 (YEAR 3)	84.047	P047A121293	-	355
U.S. Department of Education	* UPWARD BOUND - BEM YEAR 4	84.047	P047A121293	-	(235)
U.S. Department of Education	* UPWARD BOUND - EC YEAR 4	84.047	P047A121298	-	(3,679)
U.S. Department of Education	* UPWARD BOUND MATH & SCIENCE YEAR 3	84.047	P047M130445	-	(267)
U.S. Department of Education	* UPWARD BOUND MATH & SCIENCE YEAR 4	84.047	P047M130445 - 16	-	92,178
U.S. Department of Education	* UPWARD BOUND - BEM YEAR 5	84.047	P047A121293	-	43,243
U.S. Department of Education	* UPWARD BOUND - EC YEAR 5	84.047	P047A121298	-	169,704
U.S. Department of Education	* UPWARD BOUND - BEM	84.047	P047A171102	-	119,332
U.S. Department of Education	* UB - ESTL HIGH SCHOOL SCHOLARS ACADEMY	84.047	P047A171265	-	107,331
U.S. Department of Education	* UPWARD BOUND - EC	84.047	P047A171101	-	278,295
U.S. Department of Education	* UPWARD BOUND - MATH & SCIENCE	84.047	P047M130445 - 17	-	120,601
U.S. Department of Education	* VETERANS UPWARD BOUND	84.047	P047V170198	-	75,846
U.S. Department of Education	* UPWARD BOUND - MATH & SCIENCE - CAHOKIA & MADISON	84.047	P047M170568	-	68,743
Total TRIO Cluster				\$ - \$	1,077,832
Research and Development Cluster					
Direct Programs:					
Air Force Office of Scientific Research	UNDERSTANDING LASER-CLUSTER INTERACTIONS IN THE X-	12.800	FA9550-14-0247	\$ 61,164 \$	216,581
National Aeronautics and Space Administration	TRANSIENT TRACKER: FINDING ASTEROIDS AND MOR	43.001	NNX16AJ21G	-	(870)
National Endowment for the Humanities	CONVERSATION TOWARD A BRIGHTER FUTURE	45.130	ZH-258469	-	6,883
National Endowment for the Humanities	DIGITAL COMMUNITY ENGAGEMENT PATHWAY	45.162	AKA-260418-18	-	949
National Institutes of Health	ENHANCING RESEARCH SUPPORT TO ADVANCE AN EMERGING	93.865	1G11HD080220-01.02.03	-	72,714

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
National Institutes of Health	LEAD OPTIMIZATION OF SOMATOSTATIN-BASED THER	93.866	1R01AG047858-01A1	\$ 48,889	\$ 627,785
			1R21NS090282-01A1,		
			5R21NS090282-02	-	87,020
National Institutes of Health	DIETARY IMPACT ON BLOOD-BRAIN BARRIER TIGHT	93.853		-	87,020
National Science Foundation	DOCUMENTING THE LANGUAGES OF MANANG, NEPAL FOR LOC	47.075	BCS-1149639	-	22,323
National Science Foundation	REGULAR SYNTHESIS FOR MULTI-INPUT OPTIMAL CONTROL	47.049	DMS-1311733	-	11,349
National Science Foundation	DIGITAL EAST ST LOUIS: AN URBAN PLACE-BASED LEARNI	47.076	DRL-1433660	11,700	203,488
National Science Foundation	CALIBRATING CAUSALITY AND RESPONSES TO THE 2015 EA	47.075	BCS-1547377	-	14,322
National Science Foundation	EARTHCACHING PRE-SERVICE TEACHERS	47.076	1608515	-	104,332
National Science Foundation	DOMAIN-DOMAIN AND PROTEIN-PROTEIN INTER	47.049	1608484	-	73,342
National Science Foundation	TANGIBLE HUMAN ROBOT INTERFACES	47.070	1618283	-	60,875
National Science Foundation	HIGH RESOLUTION SPECTROSCOPIC STUDIES OF ION	47.049	1566454	-	34,385
National Science Foundation	MRI DEVELOPMENT OF ASIC'S SUITE	47.049	1625499	-	63,300
National Science Foundation	EXPLORING EVIDENCE OF THE ANTHROPOCENE	47.075	1659633	7,296	94,805
National Science Foundation	A STEM+C CURRICULUM FOR MINORITY GIRLS	47.076	1741999	-	83,832
National Science Foundation	MRI: ACQUISITION OF MOTION CAPTURE/ANALYSIS SYSTEM	47.041	1726424	-	185,324
National Science Foundation	STUDENT TEAM ENGAGING PEERS FOR UNDERGRADUATE PROG	47.076	Due-1317651	6,750	121,171
National Science Foundation	NEW METHODS FOR CHEMICAL SIALYLATION: AN O-P	47.049	CHE-1465003	-	109,826
National Science Foundation	A GENOMIC ANALYSIS OF THE IMPACT OF GENETIC	47.074	1556778	-	412
National Science Foundation	SIUE NOYCE MATH SCHOLARS	47.076	DUE-1439827	16,510	144,952
National Science Foundation	DEDICATED HIGH-SPEED RESEARCH AND EDUCATION NETWORK	47.070	1541435	-	60,815
National Science Foundation	SIUE NOYCE SCHOLARSHIP PROGRAM	47.076	1340042	-	190,803
U.S. Department of the Interior	DEVELOPING AND APPLYING TRAJECTORY ANALYSIS	15.808	G15AC00189	-	(112)
			17-CR-11221634-		
U.S. Forestry Service	HYDRAULIC MODELING OF EFFECTS OF STREAM DIVISIONS	10.699	146	-	52,281
Subtotal Direct Programs				\$ 152,309	\$ 2,642,887

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Pass-Through Programs From:					
Algebra Project	THE ALGEBRA PROJECT NSF//INCLUDES	47.049	1649342-NSF- prime GS-10F- 0261K/HHSN271 201100111U/SC-	\$ - \$	8,913
Altarum Institute	AN INNOVATIVE, CASE BASED, INTER-PROFESSIONAL APPR	93.RD	12-025	-	(123)
Astronomical Society of the Pacific	COSMOQUEST: ENGAGING STUDENTS & THE PUBLIC T	43.001	2017-CQ02	-	70,245
Educational Testing Services (ETS)	EDUCATIONAL TESTING SERVICE (ETS) PROJECT/NS	47.076	prime 1621117	-	158,468
Illinois Board of Higher Education	EPPI PROMISING PRACTICES	84.412	N/A	-	25,567
Illinois Department of Natural Resources	SUBSIDENCE MONITORING RESPONSE TEAM FY14-16	15.252	AML-GSWA- 0013D	-	(301)
Illinois Department of Natural Resources	MINE MAP PRESERVATION PROJECT FY17-19	15.252	AML-GSWA- 1600E	-	278,153
Illinois Department of Natural Resources	SUBSIDENCE MONITORING RESPONSE TEAM FY17-19	15.252	AML-GSWA- 1600D	-	172,833
Illinois State University	MIDWEST REGIONAL ROBERT NOYCE CONNECTIONS: STRENGT	47.076	A17-0061-S003 2018-	-	16,675
Jackson State University	COMPUTATIONAL METHODS IN OPTIMAL CONTROL	47.049	1743826SIUE 1R01CA166907-	-	723
SIUE School of Medicine (SIU-SOM)	TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISP	93.395	01A1	-	1,590
SIUE School of Medicine (SIU-SOM)	COMPREHENSIVE ASTHMA CONTROL THROUGH EVIDENCE-BASE	93.070	N/A FA9505-10-C- 0137/1065-LET-	-	3,682
Streamline Automation, LLC	STTR: FUSION OF A REAL TIME ANALYTICAL MODEL WITH	12.RD	01-R0	-	271
University of Illinois	FUNCTIONAL CHARACTERIZATION OF OPTIMUS PRIME	47.074	16506	-	6,637
University of Minnesota	DIRECTIONAL RUMBLE STRIPS FOR REDUCING WRONG-WAY D	20.701	H003662401	29,241	41,327
University of Missouri	REFINEMENT AND IMPLEMENTATION OF AUTOMATED O	93.310	00052446-1	-	42,507
University of Missouri - Saint Louis	MISSOURI'S STATE TARGETED RESPONSE TO THE OPIOID CR	93.788	00059690-1	-	25,008
University of Oklahoma	COLLABORATIVE RESEARCH: REDOX BEHAVIOR & CHE	47.049	2016-72	-	38,170
Saint Clair County Soil & Water District	GIS FEDERAL SURVEYS	21.RD	N/A	-	3

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Chicago State University	INCREASING THE MINORITY SCIENTIST POOL: LSAMP: PHA	47.076	53953	\$ -	\$ 25,285
Illinois State University	NOYCE PARTNERSHIP IN RESEARCH-BASED PEDAGOGY	47.076	A17-0061-S005	-	4,045
Subtotal Pass-Through Programs				<u>29,241</u>	<u>917,678</u>
Total Research and Development Cluster				<u>\$ 181,550</u>	<u>\$ 3,560,565</u>
Highway Planning and Construction Cluster					
Pass-Through Programs From:					
Minnesota Department of Transportation	DEVELOPING A TRAINING VIDEO AND MANUAL FOR CLEARIN	20.205	06740/TPF- 5(218)	\$ 9,529	\$ 13,664
University of Illinois	EFFECTIVE POST-CONSTRUCTION BEST MANAGEMENT PRACTI	20.205	2011-05776- 30/061379-13533	-	415
University of Illinois	ESTABLISHING PROCEDURES AND GUIDELINES FOR P	20.205	2011-05776- 45/061379-13555	-	6,071
University of Illinois	PLASTICITY REQUIREMENT OF THE AGGREGATE	20.205	087795-16577	-	43,638
University of Illinois	EVALUATING THE ACCURACY AND USE OF DRILLED SHAFT I	20.205	087795-16843	-	8,275
Washington State University	DESIGN OF LIVING BARRIERS TO REDUCE THE IMPA	20.205	126384-G003525	-	17,164
Total Highway Planning and Construction Cluster				<u>\$ 9,529</u>	<u>\$ 89,227</u>
Temporary Assistance to Needy Families Cluster					
Pass-Through Programs From:					
Lessie Bates Davis Neighborhood House	LESSIE BATES DAVIS TANF PROJECT SCHOLARSHIP	93.558	N/A	\$ -	\$ 57,182
Total Temporary Assistance to Needy Families Cluster				<u>\$ -</u>	<u>\$ 57,182</u>
Child Nutrition Cluster					
Pass-Through Programs From:					
Illinois State Board of Education	SUMMER FOOD PROGRAM - ISBE	10.559	N/A	\$ -	\$ 11,211
Total Child Nutrition Cluster				<u>\$ -</u>	<u>\$ 11,211</u>

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Pass-Through Programs From:					
Lessie Bates Davis Neighborhood House	PROJECT ADVANCE - AMERICORPS	94.006	N/A	\$ - \$	147
Lessie Bates Davis Neighborhood House	PROJECT ADVANCE - AMERICA READS	94.006	N/A	-	15,471
Total Corporation for National and Community Service				\$ - \$	15,618
DEPARTMENT OF HEALTH & HUMAN SERVICES					
Direct Programs:					
	HEAD START FY16/17 - PROGRAM OPERATIONS	93.600	05CH8445-03-00	\$ - \$	6,332
	EARLY HEAD START FY16/17 - PROGRAM OPERATIONS	93.600	05CH8445-03-00	-	2,717
	HEAD START FY17/18 - PROGRAM OPERATIONS	93.600	05CH8445-04-00	341,907	7,429,183
	HEAD START T/TA FY17/18	93.600	05CH8445-04-00	-	86,055
	EARLY HEAD START FY17/18 - PROGRAM OPERATIONS	93.600	05CH8445-04-00	350,212	1,926,043
	EARLY HEAD START T/TA FY17/18	93.600	05CH8445-04-00	-	33,245
	HEAD START FY18/19 - PROGRAM OPERATIONS YEAR 5	93.600	05CH8445-05-00	-	1,860,109
	HEAD START T/TA FY18/19 - YEAR 5	93.600	05CH8445-05-00	-	25,979
	EARLY HEAD START FY18/19 - PROGRAM OPERATIONS YEAR	93.600	05CH8445-05-00	-	542,286
	EARLY HEAD START T/TA FY18/19 - YEAR 5	93.600	05CH8445-05-00	-	10,567
	STUDENT NURSE ACHIEVEMENT PROGRAM	93.178	D19HP19030	-	94,273
	WE CARE CLINIC	93.359	UD7HP28538-01-00	-	384,216
	NURSE ANESTHESIA TRAINEESHIPS	93.124	1 A22HP30984-01-00	-	30,661
	ICARE: INITIATIVE TO CREATE AWARENESS, RECOGNITION	93.243	1U79SM062499-01	-	122,460
Subtotal Direct Programs				\$ 692,119 \$	12,554,126

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Pass-Through Programs From:					
Illinois Department of Public Health	DENTAL SEALANT GRANT FY14	93.994	43480139B	\$ -	\$ (1,500)
Illinois Department of Public Health	DENTAL SEALANT GRANT FY15	93.994	53480139C	-	1,500
Illinois Department of Public Health	ASTHMA HOME ASSESSMENT PROGRAM	93.070	73203001E	-	35,524
Illinois Department of Public Health	SIU SCHOOL OF DENTAL MEDICINE SEALANT GRANT	93.994	73489031E	-	694
Illinois Department of Public Health	IL ASTHMA TRIGGER ASSESSMENT PROGRAM	93.070	83203002F	-	35,177
Illinois Department of Public Health	FCOI: SIU SCHOOL OF DENTAL MEDICINE SEALANT GRANT	93.994	83489029F	-	127
Illinois Department of Public Health	ILLINOIS HOME ASSESSMENT PROGRAM AND ASTHMA	93.070	63203002D	-	13,952
Southern Illinois University Carbondale	LIVE FREE-TOBACCO FREE-SIUC/IDPH	93.283	23086-7603Z	-	7,345
Subtotal Pass-Through Programs				-	92,819
Total Department of Health & Human Services				\$ 692,119	\$ 12,646,945
LIBRARY OF CONGRESS					
	TEACHING WITH PRIMARY SOURCES	42.U10	GA07C0056	\$ -	\$ 70,952
Total Library of Congress				\$ -	\$ 70,952
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Pass-Through Programs From:					
Illinois Space Grant Consortium	ILLINOIS SPACE GRANT CONSORTIUM	43.008	2015-05200-05 2010-04000-01	\$ -	\$ 10,847
University of Illinois	ISGC SCHOLARSHIPS AND FELLOWSHIPS 2010/2011	43.U11	A2154	-	(81)
Total National Aeronautics and Space Administration				\$ -	\$ 10,766
NATIONAL INSTITUTES OF HEALTH					
	NIH PAIN CONSORTIUM CENTERS OF EXCELLENCE IN PAIN	93.U12	HHSN271201500 056C	\$ 30,599	\$ 132,892
Total National Institutes of Health				\$ 30,599	\$ 132,892

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Pass-Through Programs From:					
Illinois State Board of Education	HEAD START-FOOD SERVICE-ISBE	10.558	N/A	\$ - \$	406,184
Illinois State Board of Education	PROJECT SUCCESS-FOOD SERVICE-ISBE	10.558	N/A	-	15,732
Illinois State Board of Education	ECC FOOD PROGRAM - ISBE	10.558	N/A	-	15,508
Illinois State Board of Education	TRIO FOOD	10.558	Site # 43557	-	3,095
			USDA award #		
The University of Tennessee - Kentucky	GET FRUVED PROJECT	10.310	2014-67001-2185	-	1,728
	Total U.S. Department of Agriculture			\$ - \$	442,247
U.S. DEPARTMENT OF DEFENSE					
Pass-Through Programs From:					
O'Fallon School District #90	MATHEMATICS FOR AT-RISK STUDNETS FOR COLLEGE AND C	12.556	N/A	\$ - \$	3,758
	Total U.S. Department of Defense			\$ - \$	3,758
U.S. DEPARTMENT OF EDUCATION					
Pass-Through Programs From:					
Illinois Board of Higher Education	SOUTHERN ILLINOIS REGIONAL SCIENCE NETWORK FY2016	84.367	16NCLB6	\$ - \$	78,074
Illinois Board of Higher Education	SIUE NCLB	84.367	17NCLBSIUE1	-	406,305
			F-SIUE-		
Illinois Community College Board	ADULT EDUCATION AND FAMILY LITERACY	84.002	AEL17004	-	326
			F-SIUE-		
Illinois Community College Board	INDEX OF NEED 2017-2018	84.002	AEL18005	-	29,500
			F-SIUE-		
Illinois Community College Board	ADULT EDUCATION AND FAMILY LITERACY F-SIUE-AEL 180	84.002	AEL18004	-	379,799
Regional Office of Education #47	IHE PARTNERSHIP	84.323	N/A	-	32,531
Regional Office of Education #47	IHE PARTNERSHIP 17/18	84.323	N/A	-	70,765
	Total U.S. Department of Education			\$ - \$	997,300
U.S. DEPARTMENT OF JUSTICE					
	REDUCE SEXUAL ASSAULT, DOMESTIC AND DATING V	16.525	2016-WA-AX-0032	\$ - \$	101,597
	Subtotal Direct Programs			\$ - \$	101,597

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Pass-Through Programs From:					
Madison County (Illinois)	PROJECT RESTORE	16.585	N/A	\$ -	\$ 22,742
United Way	COMMUNITY BASED CRIME REDUCTION	16.817	N/A	-	7,140
Subtotal Pass-Through Programs				-	29,882
Total U.S. Department of Justice				\$ -	\$ 131,479
U.S. DEPARTMENT OF THE INTERIOR					
Pass-Through Programs From:					
Illinois Department of Natural Resources	FY17 SUBSIDENCE SERVICE AGREEMENT	15.252	N/A	\$ -	\$ 103
Total U.S. Department of the Interior				\$ -	\$ 103
U.S. DEPARTMENT OF LABOR					
	BUILDING THE ILLINOIS BIOECONOMY	17.282	TC-26491-14-60- A-17	\$ 765,825	\$ 2,803,574
Total U.S. Department of Labor				\$ 765,825	\$ 2,803,574
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Pass-Through Programs From:					
Illinois Environmental Protection Agency	WATER POLLUTION CONTROL TRAINING AND OPERATOR CERT	66.605	FW16105	\$ -	\$ 279,038
Total U.S. Environmental Protection Agency				\$ -	\$ 279,038
U.S. SMALL BUSINESS ADMINISTRATION					
Pass-Through Programs From:					
Illinois Department of Commerce & Economic Opportunity	SBDC FEDERAL GRANT NO. 17-181126	59.037	17-181126	\$ -	\$ 79,909
Illinois Department of Commerce & Economic Opportunity	SBDC 17-185126	59.037	17-185126	-	46,295
Total U.S. Small Business Administration				\$ -	\$ 126,204
TOTAL FEDERAL AWARD EXPENDITURES				\$ 1,679,622	\$ 134,882,342

* Major programs

**State of Illinois
Southern Illinois University
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2018**

NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Southern Illinois University (the "University") under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The University has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – Transfers

During the year ended June 30, 2018, the following transfer was initiated:

<u>CAMPUS</u>	<u>TRANSFER FROM</u>	<u>AMOUNT</u>	<u>TRANSFER TO</u>
Carbondale	Federal Work Study-84.033	\$ 99,069	Supplemental Educational Opportunity Grant-84.007

NOTE 4 – Federal Direct Student Loan Program

During the fiscal year ended June 30, 2018, the University processed the following amounts of non-cash federal awards in the form of loans under the Federal Direct Student Loan Program, CFDA #84.268, which includes Stafford Loans, Parents' Loans for Undergraduate Students, and Supplemental Loans for Students:

	<u>CARBONDALE</u>	<u>EDWARDSVILLE</u>	<u>TOTAL</u>
Year ended June 30, 2018	\$ 93,752,151	\$ 90,461,761	\$ 184,213,912

**State of Illinois
Southern Illinois University
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2018**

NOTE 5 – Noncash Assistance and Federal Insurance

During the fiscal year ended June 30, 2018, the University received no noncash assistance, except as disclosed in Note 4. Also, there was no federally funded insurance in effect during the year ended June 30, 2018.

NOTE 6 – Loan Balances

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule of Expenditures of Federal Awards. The balances of loans outstanding at June 30, 2018 consist of the following:

<u>PROGRAM</u>	<u>CFDA</u>	<u>CARBONDALE</u>	<u>EDWARDSVILLE</u>	<u>TOTAL</u>
Perkins Loan	84.038	\$ 16,595,773	\$ 2,281,760	\$ 18,877,533
Nursing Student Loan	93.364	-	7,844	7,844
Health Professionals Loan	93.342	993,248	134,970	1,128,218
Disadvantaged Student Loan	93.342	60,926	-	60,926
		<u>\$ 17,649,947</u>	<u>\$ 2,424,574</u>	<u>\$ 20,074,521</u>

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**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-003. Finding: Errors in Enrollment Reporting for National Student Loan Data System – Carbondale and Edwardsville Campuses

Federal Agency: U.S. Department of Education
 CFDA Number: 84.007/84.063/84.379/84.038/84.268/84.033/93.342/93.364
 Program
 Expenditures: \$270,885,934
 Program Name: Student Financial Aid Cluster
 Award Numbers: See Table of Award Numbers
 Questioned Costs: N/A

Error records returned on the enrollment reporting rosters sent to the National Student Loan Data System (NSLDS) were not corrected and resubmitted within the required 10 days.

During our testing of the Direct Loan and Pell Grant programs, we selected a sample of 40 students from each campus to test for timeliness of reporting student status changes to the NSLDS in accordance with 34 CFR 685.309(b). During our testing, we noted that rosters returned yielded error reports that were not corrected and resubmitted within the required 10 days. We noted each campus submitted batches monthly for a total of batches submitted of approximately 30 by each campus. We noted 4 (13%) batch submissions at the Edwardsville campus and 5 (17%) batch submissions from the Carbondale campus had error reports identified, which were not corrected within the required 10 days. Not providing corrected enrollment data within the 10 days required may result in a student status not being properly entered into the loan repayment system.

Officials stated this processing error did not occur within a computer system in the control of the University; it was attributable to processing of student records with discrepancies within the third party vendor and the NSLDS databases. Officials were not aware until recently that they could create an Enrollment Reporting Summary Report after reporting student status changes on NSLDS to detect these types of student record errors. The use of this report will allow the University to review and submit corrected student record information to NSLDS within the 10 day requirement.

According to 34 CFR 685.309(b), enrollment status changes for students must be reported to NSLDS within 30 days after the school's discovery or within 60 days of discovery if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. The NSLDS Enrollment Reporting Guide requires the status include an accurate effective date. We did not identify any issues of student enrollment status changes being reported properly within the 30 or 60 days requirement. However, the NSLDS Enrollment Reporting Guide Chapter 1.6 requires that an institution or their servicer make necessary corrections and return the enrollment status records within 10 days for any roster files that don't pass the NSLDS enrollment reporting edits due to errors.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-003. Finding: Errors in Enrollment Reporting for National Student Loan Data System – Carbondale and Edwardsville Campuses (Continued)

In response to the prior year finding, officials stated they were exploring ways to timely detect and remedy noncompliance which has resulted from the service administered by its third party vendor. Data files were submitted twice each month; however, each campus encountered difficulties in identifying the specific errors that were being returned.

According to University officials, both campuses worked to implement a control to respond to error reports generated by NSLDS in a timely manner. Officials stated limited staffing resources and the complexity of the matter prohibited the implementation of new controls until after the close of the fiscal year.

Reporting accurate and timely enrollment data is important as the enrollment data is used to determine if a student's loan should enter the grace period and eventually repayment. By not reporting accurate data in a timely manner in accordance with federal regulations, it is possible that a student may not enter repayment timely. (Finding Code No. 2016-003, 2015-003, 2014-001)

Recommendation

We recommend the University review its reporting and monitoring procedures to ensure that students' statuses are accurately and timely reported to NSLDS and corrections are timely resubmitted as required by regulations.

University Response

Agree. Both campuses recognize this matter as a priority. Steps have been taken to devote sufficient resources to working with both NSC and NSLDS to clean up the roster files and quickly and accurately identify error records for resubmission. The new report available from NSLDS (SHER5), along with a more robust submission schedule should permit each campus to timely address errors needing resubmission. Additionally, procedural changes have been made by SIUC to ensure that status changes are timely identified for reporting purposes. We fully recognize our role and responsibility to the timely submission of data to NSLDS and are committed to establishing reliable process and procedures that will ensure full compliance.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-007. Finding: Return of Title IV Errors- Carbondale Campus

Federal Agency: U.S. Department of Education
CFDA Number: 84.007/84.063/84.379/84.038/84.268/84.033/93.342/93.364
Program
Expenditures: \$270,885,934
Program Name: Student Financial Aid Cluster
Award Numbers: See Table of Award Numbers
Questioned Costs: \$6,316

The Southern Illinois University Carbondale campus did not accurately complete return of title IV calculations for students.

The Carbondale campus used the wrong withdrawal date for return of title IV calculations, did not provide support for withdrawal dates on administrative withdrawals, and did not return funds within the required timeframe.

Out of 60 students tested, from a total of 399 students at the Carbondale campus having return of title IV calculations, we noted 8 (13%) students in which the Carbondale campus did not accurately complete the return of title IV calculation.

- For two students, the wrong withdrawal date was used for an official withdrawal, resulting in an error in the return of title IV calculation of \$4,973 which should have been returned to the Department of Education.
- For one student, the withdrawal was not reported to the financial aid department because the student withdrew from a mid-term course and was not included with students who withdrew from semester-long courses. This exclusion resulted in an error of \$1,343 which should have been returned to the Department of Education.
- For five students, the University granted a "retroactive" withdrawal after or near the end of the semester due to medical or personal issues which did not allow the student to give their best effort in their classes per the University's judgment. The University retroactively withdrew the students on the last possible date of withdrawal in the term which was over the 60% threshold, rather than the date of the incident which caused the withdrawal. As a result, the University did not maintain incident dates for these five students, so we were unable to determine if any aid should have been returned.

According to 34 CFR 668.22(c)(1)(iv), if the institution determines that a student did not begin the institution's withdrawal process or otherwise provide official notification to the institution of his or her intent to withdraw because of illness, accident, grievous personal loss, or other such circumstances beyond the student's control, the date that the institution determines withdrawal is the date of the circumstance experienced by the student.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-007. Finding: Return of Title IV Errors- Carbondale Campus (Continued)

Uniform Grant Guidance (2 CFR 200.303(a)) 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 return of title IV calculations are completed accurately.

According to University officials, in the case of the first three students noted above, human error resulted in the use of the wrong withdrawal date for the return calculation. In the case of the 5 students noted that were granted "retroactive" withdrawal, staff used the last possible withdrawal date. Documentation for the date of the incident that led to the withdrawal was not available to staff in the Registrar's Office who were responsible for determining the withdrawal date used in the return calculation. The practice of using the last possible withdraw date was intended to establish a consistent approach in these situations, but this decision did not take into account the potential for under return of funds to the Department of Education in the cases where the actual incident occurred before the last possible withdrawal date.

The return of title IV calculation determines the amount of federal financial assistance that the student is entitled to based on the number of days they attended in the period. Due to errors in the return of title IV calculations, the Department of Education was deprived of at least \$6,316 and five students additionally received aid for full terms when they may have not earned all of the aid. Use of inaccurate or undocumented withdrawal dates may result in the retention of unearned federal financial assistance by the University. (Finding Code No. 2016-007)

Recommendation

We recommend the University establish a more thorough review to ensure human errors are caught before refunds are processed. We also recommend that the Registrar's office use the most accurate date of withdrawal based on the given circumstances to ensure accurate refunds are calculated.

University Response

Agree. A more thorough review process has been developed to reduce the risk of human error in processing refunds, both with the Registrar's Office and the Office of Financial Aid. Additionally, the Registrar's Office has revised its practice to begin using the last date of attendance for withdrawal requests, as verified by the instructor of record.

Appendix B

General program responsibilities: Action letters used by the Department that explain its rationale for any Department actions and any reports issued by the institution, if available, demonstrating improvement.


Letter from the United States Department of Education To Chancellor John M. Dunn, 8/22/2019

- Including Program Participation Agreement (Expiration June 30, 2025)

Letter from United States Department of Education to Chancellor Rita Cheng, 8/15/13

- Including Annual Submission Citation Letter



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UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY SERVICE GROUP
SCHOOL PARTICIPATION TEAM
CHICAGO - DENVER TEAM

Dr. John M. Dunn
Chancellor
Southern Illinois University at Carbondale
Lincoln Drive
Carbondale, IL 62901-0000

08/22/2019

OPE ID 00175800

Dear Dr. Dunn:

The Chicago - Denver School Participation Team is pleased to inform you that, based upon the information included in your Application for Approval to Participate in Federal Student Financial Aid Programs, the Secretary of Education (Secretary) has determined that Southern Illinois University at Carbondale (Institution) satisfies the definition of an eligible institution under the Higher Education Act of 1965, as amended (HEA). Southern Illinois University at Carbondale will be listed in the next edition of the Directory of Postsecondary Institutions published by the U.S. Department of Education (Department).

OPE ID NUMBER

The OPE ID Number 00175800 is a unique identifier for the Institution. The OPE ID Number will also be the Institution's identification number for the Title IV, HEA programs. Please use the OPE ID Number in all communications with the Department.

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

Please print a copy of the **Eligibility and Certification Approval Report (ECAR)** Together, the **Program Participation Agreement (PPA)** that has been signed on behalf of the Secretary and the ECAR constitute the Chicago - Denver School Participation Team's determination that the Institution has qualified to participate in programs under the Higher Education Act of 1965, as amended (HEA) and the Federal student financial assistance programs (Title IV, HEA programs).

The Institution must retain the ECAR and the PPA together.

- **Federal Direct Student Loan Program (800) 848-0978**

If the Institution wishes to begin participating in the Direct Loan Program or to request a change in its funding method, contact COD School Relations at the Federal Direct Student Loan Program number above or send an email to codsupport@acs-inc.com

- **Federal Campus-Based Programs (877) 801-7168**

The Federal Campus-Based Programs are (a) the Federal Supplemental Educational Opportunity Grant Program, (b) the Federal Work-Study Program, and (c) the Federal Perkins Loan Program. To obtain funding under any or all of these programs, the Institution must file the Fiscal Operations Report and Application to Participate (FISAP) annually. FISAP packages are typically available at the end of July each year and the due date for electronic submission of this data is generally a postmark or transmission date of October 1. Please keep in mind that the October 1 submission is to obtain funding for the Award Year that begins the following July 1.

If the Institution does not already participate in the Title IV, HEA programs, the Institution must complete Fundamentals of Title IV Administration (Precertification) Training no later than 12 months after the Institution executed the PPA. Completion of this training must be not earlier than one year before beginning to participate in any Title IV, HEA program for which the Institution has not previously participated. If you wish to register for Fundamentals of Title IV Administration (Precertification) Training, please register at [http://www.register123.com/event/profile/web/index.cfm?](http://www.register123.com/event/profile/web/index.cfm?PKwebID=0x112117625&varPage=info)

For information concerning the training, contact the Chicago - Denver Team at the telephone number listed later in this letter.

Participating educational institutions will be reviewed at least once every six years to determine whether the institutions remain administratively capable and financially responsible to administer Title IV programs and funds.

REPORTING AND REAPPLICATION REQUIREMENTS

The Institution must report promptly to the Department certain changes and actions that affect the Institution's participation approval, as specified in 34 CFR 600 and 668, including, but not limited to:

- Change of name and/or address;
- New contract or significant modification of existing contract with a third party servicer;
- Change in exercise of a person's substantial control over the Institution, e.g., a change in the chief executive officer or members of the board of trustees or board of directors.
- Change in the way the Institution measures educational program length;
- Change in the level of course offerings;
- Additions and/or closures of non-main campus locations that offer at least 50% of an educational program;
- Change of accrediting agency;

One of the student eligibility requirements is that an eligible student is one who is not enrolled in either an elementary or secondary school (see 34 CFR 668.32). This means that an institution cannot accept as a regular student at this school, an individual who is also enrolled at the same time in elementary or high school.

Thank you for providing Emergency Contact information.

The telephone number for the Chicago - Denver Team is (312) 730-1511. The fax number is (312) 730-1520.

Sincerely,



Tammi Sawyer

cc: Ms Dee Rotolo, Interim Director of Financial Aid
North Central Assoc of Colleges and Schools, the Higher Learning Commission
Guarantee Agency
DE Delaware Department of Education
TN Tennessee Higher Education Commission
WA Student Achievement Council



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UNITED STATES DEPARTMENT OF EDUCATION

**FEDERAL STUDENT AID
SCHOOL ELIGIBILITY SERVICE GROUP**

PROGRAM PARTICIPATION AGREEMENT

Effective Date of Approval: The date on which this Agreement is signed on behalf of the Secretary of Education
Approval Expiration Date: **June 30, 2025**
Reapplication Date: **March 31, 2025**

Name of Institution: **Southern Illinois University at Carbondale**
Address of Institution: **Lincoln Drive
Carbondale, IL 62901-0000**

OPE ID Number: **00175800**
DUNS Number: **071965214**
Taxpayer Identification Number (TIN): **376005961**

The execution of this Agreement by the Institution and the Secretary is a prerequisite to the Institution's initial or continued participation in any Title IV, HEA Program.

The postsecondary educational institution listed above, referred to hereafter as the "Institution," and the United States Secretary of Education, referred to hereafter as the "Secretary," agree that the Institution may participate in those student financial assistance programs authorized by Title IV of the Higher Education Act of 1965, as amended (Title IV, HEA Programs) indicated under this Agreement and further agrees that such participation is subject to the Institution's compliance with the terms and conditions set forth in this Agreement. As used in this Agreement, the term "Department" refers to the U.S. Department of Education.

SCOPE OF COVERAGE

This Agreement applies to all locations of the Institution as stated on the most current ELIGIBILITY AND CERTIFICATION APPROVAL REPORT issued by the Department. This

Agreement covers the Institution's eligibility to participate in each of the following listed Title IV, HEA programs, and incorporates by reference the regulations cited.

- **FEDERAL PELL GRANT PROGRAM**, 20 U.S.C. §§ 1070a *et seq.*; 34 C.F.R. Part 690.
- **FEDERAL FAMILY EDUCATION LOAN PROGRAM**, 20 U.S.C. §§ 1071 *et seq.*; 34 C.F.R. Part 682.
- **FEDERAL DIRECT STUDENT LOAN PROGRAM**, 20 U.S.C. §§ 1087a *et seq.*; 34 C.F.R. Part 685.
- **FEDERAL PERKINS LOAN PROGRAM**, 20 U.S.C. §§ 1087aa *et seq.*; 34 C.F.R. Part 674.
- **FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PROGRAM**, 20 U.S.C. §§ 1070b *et seq.*; 34 C.F.R. Part 676.
- **FEDERAL WORK-STUDY PROGRAM**, 20 U.S.C. §§ 1087 *et seq.*; 34 C.F.R. Part 675.
- **IRAQ AND AFGHANISTAN SERVICE GRANT**, 20 U.S.C. §§ 1070h *et seq.*

GENERAL TERMS AND CONDITIONS

1. The Institution understands and agrees that it is subject to and will comply with, as they become effective, the program statutes and implementing regulations for institutional eligibility as set forth in 34 C.F.R. Part 600 and for each Title IV, HEA program in which it participates, as well as the general provisions set forth in Part F and Part G of Title IV of the HEA, and the Student Assistance General Provisions regulations set forth in 34 C.F.R. Part 668.
The recitation of any portion of the statute or regulations in this Agreement does not limit the Institution's obligation to comply with other applicable statutes and regulations.
2.
 - a. The Institution certifies that on the date it signs this Agreement, it has adopted and implemented the drug prevention program described in 34 C.F.R. § 86.100.
 - b. The Institution certifies that on the date it signs this Agreement, it is in compliance with the disclosure requirements of Section 485(f) of the HEA (Campus Security Policy and Campus Crime Statistics).
3. The Institution agrees to comply with --
 - a. Title VI of the Civil Rights Act of 1964, as amended, and the implementing regulations, 34 C.F.R. Parts 100 and 101 (nondiscrimination on the basis of race, color or national origin);
 - b. Title IX of the Education Amendments of 1972 and the implementing regulations, 34 C.F.R. Part 106 (nondiscrimination on the basis of sex);
 - c. The Family Educational Rights and Privacy Act of 1974 and the implementing regulations, 34 C.F.R. Part 99;
 - d. Section 504 of the Rehabilitation Act of 1973 and the implementing regulations, 34 C.F.R. Part 104 (nondiscrimination on the basis of disability); and
 - e. The Age Discrimination Act of 1975 and the implementing regulations, 34 C.F.R. Part 110.
 - f. The Standards for Safeguarding Customer Information, 16 C.F.R. Part 314, issued by the Federal Trade Commission (FTC), as required by the Gramm-Leach-Bliley (GLB)

Act, P.L. 106-102. These Standards are intended to ensure the security and confidentiality of customer records and information. The Secretary considers any breach to the security of student records and information as a demonstration of a potential lack of administrative capability as stated in 34 C.F.R. § 668.16(c). Institutions are strongly encouraged to inform its students of any such breaches. Institutions are required, pursuant to the Student Aid Internet Gateway (SAIG) Agreement, to notify the Department of any suspected data breaches.

4. The Institution acknowledges that 34 C.F.R. Parts 602 and 668 require accrediting agencies, State regulatory bodies, and the Secretary to share information about institutions. The Institution agrees that the Secretary, any accrediting agency recognized by the Secretary, and any State regulatory body may share or report information to one another about the Institution without limitation.
5. The Institution acknowledges that the HEA prohibits the Secretary from recognizing the accreditation of any institution of higher education unless that institution agrees to submit any dispute involving the final denial, withdrawal, or termination of accreditation to initial arbitration prior to any other legal action.
6. The Institution acknowledges that the Department is obligated to take appropriate measures in order to safeguard its systems and information as well as borrowers' personally identifiable information (PII) as required under Federal law, including but not limited to the requirements in the Privacy Act (*see* 5 U.S.C. § 552a(e)), E-Government Act of 2002 (*see* 44 U.S.C. § 3544), the Family Educational Rights and Privacy Act of 1974 (FERPA) (20 U.S.C. § 1232g; 34 C.F.R. Part 99), Federal Information Security Modernization Act (FISMA) of 2014 (44 U.S.C. § 3551, *et seq.*), and OMB Circular No. A-130. If the Institution has a cyber security incident that may negatively affect the Department's systems, the Department may terminate the Institution's access to the Department's systems. Access will be reconnected when the Department determines that the Institution has resolved any cyber security concerns and vulnerabilities to the Department's satisfaction.
7. The Institution acknowledges that any person who knowingly and willfully commits, or attempts to commit, any criminal action described in 20 U.S.C. § 1097, shall be subject to the penalties described therein.

SELECTED PROVISIONS FROM GENERAL PROVISIONS REGULATIONS, 34 C.F.R. § 668.14

An institution's program participation agreement applies to each branch campus and other location of the institution that meets the applicable requirements of this part unless otherwise specified by the Secretary.

(b) By entering into a program participation agreement, an institution agrees that--

- (1) It will comply with all statutory provisions of or applicable to Title IV of the HEA, all applicable regulatory provisions prescribed under that statutory authority, and all applicable special arrangements, agreements, and limitations entered into under the authority of statutes applicable to Title IV of the HEA, including the requirement that the institution will use funds it receives under any Title IV, HEA program and any interest or other earnings thereon, solely for the purposes specified in and in accordance with that program;
- (2) As a fiduciary responsible for administering Federal funds, if the institution is permitted to request funds under a Title IV, HEA program advance payment method, the institution will

time its requests for funds under the program to meet the institution's immediate Title IV, HEA program needs;

(3) It will not request from or charge any student a fee for processing or handling any application, form, or data required to determine a student's eligibility for, and amount of, Title IV, HEA program assistance;

(4) It will establish and maintain such administrative and fiscal procedures and records as may be necessary to ensure proper and efficient administration of funds received from the Secretary or from students under the Title IV, HEA programs, together with assurances that the institution will provide, upon request and in a timely manner, information relating to the administrative capability and financial responsibility of the institution to--

(i) The Secretary;

(ii) A guaranty agency, as defined in 34 C.F.R. Part 682, that guarantees loans made under the Federal Stafford Loan and Federal PLUS programs for attendance at the institution or any of the institution's branch campuses or other locations;

(iii) The nationally recognized accrediting agency that accredits or preaccredits the institution or any of the institution's branch campuses, other locations, or educational programs;

(iv) The State agency that legally authorizes the institution and any branch campus or other location of the institution to provide postsecondary education; and

(v) In the case of a public postsecondary vocational educational institution that is approved by a State agency recognized for the approval of public postsecondary vocational education, that State agency;

(5) It will comply with the provisions of 34 C.F.R. § 668.15 relating to factors of financial responsibility;

(6) It will comply with the provisions of 34 C.F.R. § 668.16 relating to standards of administrative capability;

(7) It will submit reports to the Secretary and, in the case of an institution participating in the Federal Stafford Loan, Federal PLUS, or the Federal Perkins Loan Program, to holders of loans made to the institution's students under that program at such times and containing such information as the Secretary may reasonably require to carry out the purpose of the Title IV, HEA programs;

(8) It will not provide any statement to any student or certification to any lender in the case of an FFEL Program loan, or origination record to the Secretary in the case of a Direct Loan Program loan that qualifies the student or parent for a loan or loans in excess of the amount that the student or parent is eligible to borrow in accordance with sections 425(a), 428(a)(2), 428(b)(1)(A) and (B), 428B, 428H and 455(a) of the HEA;

(9) It will comply with the requirements of Subpart D of this part concerning institutional and financial assistance information for students and prospective students;

(10) In the case of an institution that advertises job placement rates as a means of attracting students to enroll in the institution, it will make available to prospective students, at or before the time that those students apply for enrollment--

(i) The most recent available data concerning employment statistics, graduation statistics, and any other information necessary to substantiate the truthfulness of the advertisements; and

(ii) Relevant State licensing requirements of the State in which the institution is located for any job for which an educational program offered by the institution is designed to prepare those prospective students;

(11) In the case of an institution participating in the FFEL Program, the institution will inform all eligible borrowers, as defined in 34 C.F.R. Part 682, enrolled in the institution about the availability and eligibility of those borrowers for State grant assistance from the State in which

the institution is located, and will inform borrowers from another State of the source of further information concerning State grant assistance from that State;

(12) It will provide the certifications described in paragraph (c) of this section;

(13) In the case of an institution whose students receive financial assistance pursuant to section 484(d) of the HEA, the institution will make available to those students a program proven successful in assisting students in obtaining the recognized equivalent of a high school diploma;

(14) It will not deny any form of Federal financial aid to any eligible student solely on the grounds that the student is participating in a program of study abroad approved for credit by the institution;

(15) (i) Except as provided under paragraph (b)(15)(ii) of this section, the institution will use a default management plan approved by the Secretary with regard to its administration of the FFEL or Direct Loan programs, or both for at least the first two years of its participation in those programs, if the institution --

(A) Is participating in the FFEL or Direct Loan programs for the first time; or

(B) Is an institution that has undergone a change of ownership that results in a change in control and is participating in the FFEL or Direct Loan programs.

(ii) The institution does not have to use an approved default management plan if --

(A) The institution, including its main campus and any branch campus, does not have a cohort default rate in excess of 10 percent; and

(B) The owner of the institution does not own and has not owned any other institution that had a cohort default rate in excess of 10 percent while that owner owned the institution.

(16) For a proprietary institution, the institution will derive at least 10 percent of its revenues for each fiscal year from sources other than Title IV, HEA program funds, as provided in 34 C.F.R. § 668.28(a) and (b), or be subject to sanctions described in 34 C.F.R. § 668.28(c);

(17) The Secretary, guaranty agencies and lenders as defined in 34 C.F.R. Part 682, nationally recognized accrediting agencies, the Secretary of Veterans Affairs, State agencies recognized under 34 C.F.R. Part 603 for the approval of public postsecondary vocational education, and State agencies that legally authorize institutions and branch campuses or other locations of institutions to provide postsecondary education, have the authority to share with each other any information pertaining to the institution's eligibility for or participation in the Title IV, HEA programs or any information on fraud and abuse;

(18) It will not knowingly --

(i) Employ in a capacity that involves the administration of the Title IV, HEA programs or the receipt of funds under those programs, an individual who has been convicted of, or has pled *nolo contendere* or guilty to, a crime involving the acquisition, use, or expenditure of Federal, State, or local government funds, or has been administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds;

(ii) Contract with an institution or third-party servicer that has been terminated under section 432 of the HEA for a reason involving the acquisition, use, or expenditure of Federal, State, or local government funds, or that has been administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds; or

(iii) Contract with or employ any individual, agency, or organization that has been, or whose officers or employees have been--

(A) Convicted of, or pled *nolo contendere* or guilty to, a crime involving the acquisition, use, or expenditure of Federal, State, or local government funds; or

(B) Administratively or judicially determined to have committed fraud or any other material violation of law involving Federal, State, or local government funds;

(19) It will complete, in a timely manner and to the satisfaction of the Secretary, surveys conducted as a part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal collection effort, as designated by the Secretary, regarding data on postsecondary institutions;

(20) In the case of an institution that is co-educational and has an intercollegiate athletic program, it will comply with the provisions of 34 C.F.R. § 668.48;

(21) It will not impose any penalty, including, but not limited to, the assessment of late fees, the denial of access to classes, libraries, or other institutional facilities, or the requirement that the student borrow additional funds for which interest or other charges are assessed, on any student because of the student's inability to meet his or her financial obligations to the institution as a result of the delayed disbursement of the proceeds of a Title IV, HEA program loan due to compliance with statutory and regulatory requirements of or applicable to the Title IV, HEA programs, or delays attributable to the institution;

(22) (i) It will not provide any commission, bonus, or other incentive payment based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid, to any person or entity who is engaged in any student recruitment or admission activity, or in making decisions regarding the award of Title IV, HEA program funds.

(A) The restrictions in paragraph (b)(22) of this section do not apply to the recruitment of foreign students residing in foreign countries who are not eligible to receive Federal student assistance.

(B) For the purpose of paragraph (b)(22) of this section, an employee who receives multiple adjustments to compensation in a calendar year and is engaged in any student enrollment or admission activity or in making decisions regarding the award of Title IV, HEA program funds is considered to have received such adjustments based upon success in securing enrollments or the award of financial aid if those adjustments create compensation that is based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid.

(ii) Notwithstanding paragraph (b)(22)(i) of this section, eligible institutions, organizations that are contractors to eligible institutions, and other entities may make--

(A) Merit-based adjustments to employee compensation provided that such adjustments are not based in any part, directly or indirectly, upon success in securing enrollments or the award of financial aid; and

(B) Profit-sharing payments so long as such payments are not provided to any person or entity engaged in student recruitment or admission activity or in making decisions regarding the award of Title IV, HEA program funds.

(iii) As used in paragraph (b)(22) of this section,

(A) *Commission, bonus, or other incentive payment* means a sum of money or something of value, other than a fixed salary or wages, paid to or given to a person or an entity for services rendered.

(B) *Securing enrollments or the award of financial aid* means activities that a person or entity engages in at any point in time through completion of an educational program for the purpose of the admission or matriculation of students for any period of time or the award of financial aid to students.

(1) These activities include contact in any form with a prospective student, such as, but not limited to--contact through preadmission or advising activities, scheduling an appointment to visit the enrollment office or any other office of the institution, attendance at such an appointment, or involvement in a prospective student's signing of an enrollment agreement or financial aid application.

(2) These activities do not include making a payment to a third party for the provision of student contact information for prospective students provided that such payment is not based on--

(i) Any additional conduct or action by the third party or the prospective students, such as participation in preadmission or advising activities, scheduling an appointment to visit the enrollment office or any other office of the institution or attendance at such an appointment, or the signing, or being involved in the signing, of a prospective student's enrollment agreement or financial aid application; or

(ii) The number of students (calculated at any point in time of an educational program) who apply for enrollment, are awarded financial aid, or are enrolled for any period of time, including through completion of an educational program.

(C) *Entity or person engaged in any student recruitment or admission activity or in making decisions about the award of financial aid means--*

(1) With respect to an entity engaged in any student recruitment or admission activity or in making decisions about the award of financial aid, any institution or organization that undertakes the recruiting or the admitting of students or that makes decisions about and awards Title IV, HEA program funds; and

(2) With respect to a person engaged in any student recruitment or admission activity or in making decisions about the award of financial aid, any employee who undertakes recruiting or admitting of students or who makes decisions about and awards Title IV, HEA program funds, and any higher level employee with responsibility for recruitment or admission of students, or making decisions about awarding Title IV, HEA program funds.

(D) *Enrollment* means the admission or matriculation of a student into an eligible institution.

(23) It will meet the requirements established pursuant to Part H of Title IV of the HEA by the Secretary and nationally recognized accrediting agencies;

(24) It will comply with the requirements of 34 C.F.R. § 668.22;

(25) It is liable for all--

(i) Improperly spent or unspent funds received under the Title IV, HEA programs, including any funds administered by a third-party servicer; and

(ii) Returns of Title IV, HEA program funds that the institution or its servicer may be required to make;

(26) If an educational program offered by the institution is required to prepare a student for gainful employment in a recognized occupation, the institution must--

(i) Demonstrate a reasonable relationship between the length of the program and entry level requirements for the recognized occupation for which the program prepares the student. The Secretary considers the relationship to be reasonable if the number of clock hours provided in the program does not exceed by more than 50 percent the minimum number of clock hours required for training in the recognized occupation for which the program prepares the student, as established by the State in which the institution is located, if the State has established such a requirement, or as established by any Federal agency;

(ii) Establish the need for the training for the student to obtain employment in the recognized occupation for which the program prepares the student; and

(iii) Provide for that program the certification required in 34 C.F.R. § 668.414.

(27) In the case of an institution participating in a Title IV, HEA loan program, the institution --

(i) Will develop, publish, administer, and enforce a code of conduct with respect to loans made, insured or guaranteed under the Title IV, HEA loan programs in accordance with 34 C.F.R. § 601.21; and

(ii) Must inform its officers, employees, and agents with responsibilities with respect to loans made, insured or guaranteed under the Title IV, HEA loan programs annually of the provisions of the code required under paragraph (b)(27) of this section;

(28) For any year in which the institution has a preferred lender arrangement (as defined in 34 C.F.R. § 601.2(b)), it will at least annually compile, maintain, and make available for students attending the institution, and the families of such students, a list in print or other medium, of the specific lenders for loans made, insured, or guaranteed under Title IV, of the HEA or private education loans that the institution recommends, promotes, or endorses in accordance with such preferred lender arrangement. In making such a list, the institution must comply with the requirements in 34 C.F.R. § 682.212(h) and 34 C.F.R. § 601.10;

(29) (i) It will, upon the request of an enrolled or admitted student who is an applicant for a private education loan (as defined in 34 C.F.R. § 601.2(b)), provide to the applicant the self-certification form required under 34 C.F.R. § 601.11(d) and the information required to complete the form, to the extent the institution possesses such information, including --

(A) The applicant's cost of attendance at the institution, as determined by the institution under Part F of Title IV, of the HEA;

(B) The applicant's estimated financial assistance, including amounts of financial assistance used to replace the expected family contribution as determined by the institution in accordance with Title IV, for students who have completed the Free Application for Federal Student Aid; and

(C) The difference between the amounts under paragraphs (b)(29)(i)(A) and (29)(i)(B) of this section, as applicable.

(ii) It will, upon the request of the applicant, discuss with the applicant the availability of Federal, State, and institutional student financial aid;

(30) The institution --

(i) Has developed and implemented written plans to effectively combat the unauthorized distribution of copyrighted material by users of the institution's network, without unduly interfering with educational and research use of the network, that include --

(A) The use of one or more technology-based deterrents;

(B) Mechanisms for educating and informing its community about appropriate versus inappropriate use of copyrighted material, including that described in 34 C.F.R. § 668.43(a) (10);

(C) Procedures for handling unauthorized distribution of copyrighted material, including disciplinary procedures; and

(D) Procedures for periodically reviewing the effectiveness of the plans to combat the unauthorized distribution of copyrighted materials by users of the institution's network using relevant assessment criteria. No particular technology measures are favored or required for inclusion in an institution's plans, and each institution retains the authority to determine what its particular plans for compliance with paragraph (b)(30) of this section will be, including those that prohibit content monitoring; and

(ii) Will, in consultation with the chief technology officer or other designated officer of the institution--

(A) Periodically review the legal alternatives for downloading or otherwise acquiring copyrighted material;

(B) Make available the results of the review in paragraph (b)(30)(ii)(A) of this section to its students through a Web site or other means; and

(C) To the extent practicable, offer legal alternatives for downloading or otherwise acquiring copyrighted material, as determined by the institution; and

(31) The institution will submit a teach-out plan to its accrediting agency in compliance with 34 C.F.R. § 602.24(c), and the standards of the institution's accrediting agency upon the occurrence of any of the following events:

- (i) The Secretary initiates the limitation, suspension, or termination of the participation of an institution in any Title IV, HEA program under 34 C.F.R. § 600.41 or Subpart G of this part or initiates an emergency action under 34 C.F.R. § 668.83.
- (ii) The institution's accrediting agency acts to withdraw, terminate, or suspend the accreditation or preaccreditation of the institution.
- (iii) The institution's State licensing or authorizing agency revokes the institution's license or legal authorization to provide an educational program.
- (iv) The institution intends to close a location that provides 100 percent of at least one program.
- (v) The institution otherwise intends to cease operations; and

(32) The institution will provide all enrolled students with a closed school discharge application and a written disclosure, describing the benefits and consequences of a closed school discharge as an alternative to completing their educational program through a teach-out agreement, as defined in 34 C.F.R. § 602.3, immediately upon submitting a teach-out plan after the occurrence of any of the following events:

- (i) The initiation by the Secretary of an action under 34 C.F.R. § 600.41 or Subpart G of this part or the initiation of an emergency action under 34 C.F.R. § 668.83, to terminate the participation of an institution in any Title IV, HEA program.
- (ii) The occurrence of any of the events in paragraph (b)(31)(ii) through (v) of this section.
- (c) In order to participate in any Title IV, HEA program (other than the LEAP and NEISP programs), the institution must certify that it--
 - (1) Has in operation a drug abuse prevention program that the institution has determined to be accessible to any officer, employee, or student at the institution; and
 - (2) (i) Has established a campus security policy in accordance with section 485(f) of the HEA; and
 - (ii) Has complied with the disclosure requirements of 34 C.F.R. § 668.47 as required by section 485(f) of the HEA.
- (d) (1) The institution, if located in a State to which section 4(b) of the National Voter Registration Act (42 U.S.C. 1973gg-2(b)) does not apply, will make a good faith effort to distribute a mail voter registration form, requested and received from the State, to each student enrolled in a degree or certificate program and physically in attendance at the institution, and to make those forms widely available to students at the institution.
- (2) The institution must request the forms from the State 120 days prior to the deadline for registering to vote within the State. If an institution has not received a sufficient quantity of forms to fulfill this section from the State within 60 days prior to the deadline for registering to vote in the State, the institution is not liable for not meeting the requirements of this section during that election year.
- (3) This paragraph applies to elections as defined in Section 301(1) of the Federal Election Campaign Act of 1971 (2 U.S.C. 431(1)), and includes the election for Governor or other chief executive within such State.
- (e) (1) A program participation agreement becomes effective on the date that the Secretary signs the agreement.
- (2) A new program participation agreement supersedes any prior program participation agreement between the Secretary and the institution.
- (f) (1) Except as provided in paragraphs (g) and (h) of this section, the Secretary terminates a program participation agreement through the proceedings in Subpart G of this part.

- (2) An institution may terminate a program participation agreement.
- (3) If the Secretary or the institution terminates a program participation agreement under paragraph (f) of this section, the Secretary establishes the termination date.
- (g) An institution's program participation agreement automatically expires on the date that--
 - (1) The institution changes ownership that results in a change in control as determined by the Secretary under 34 C.F.R. Part 600; or
 - (2) The institution's participation ends under the provisions of 34 C.F.R. § 668.26(a)(1), (2), (4), or (7).
- (h) An institution's program participation agreement no longer applies to or covers a location of the institution as of the date on which that location ceases to be a part of the participating institution.

WILLIAM D. FORD FEDERAL DIRECT LOAN PROGRAM

If an institution participates in the William D. Ford Federal Direct Loan (Direct Loan) Program, the institution and its representatives shall comply with, as they become effective, the statute, guidelines, and regulations governing the Title IV, Part D, William D. Ford Federal Direct Loan Program as required by 20 U.S.C. §§ 1087a *et seq.* (Part C) and 34 C.F.R. Part 685.

The institution will:

1. Provide for the establishment and maintenance of a Direct Loan Program at the institution under which the institution will:

Identify eligible students who seek student financial assistance in accordance with Section 484 of the HEA.

Estimate the need of students as required under Title IV, Part F of the HEA.

Provide a certification statement of eligibility for students to receive loans that will not exceed the annual or aggregate limits, except the institution may exercise its authority, under exceptional circumstances identified by the Secretary, to refuse to certify a statement that permits a student to receive a loan, or certify a loan amount that is less than the student's determination of need, if the reason for such action is documented and provided in written form to a student.

Establish a schedule for disbursement of loan proceeds to meet the requirements of Section 428G of the HEA.

Provide timely and accurate information to the Secretary concerning 1) the status of borrowers while students are in attendance, 2) any new information pertaining to the status of student borrowers of which the institution becomes aware after the student leaves the institution, and 3) the utilization of Federal funds under Title IV, Part D of the HEA at such times and in such manner as prescribed by the Secretary.

2. Comply with requirements established by the Secretary relating to student loan information with respect to the Direct Loan Program.

3. Provide that students at the institution and their parents (with respect to such students) will be eligible to participate in the programs under Title IV, Part B of the HEA, Federal Family Education Loan programs, at the discretion of the Secretary for the period during which such institution participates in the Direct Loan Program, except that a student or parent may not receive loans under both Title IV, Part B and Part D of the HEA for the same period of enrollment.
4. Implement a quality assurance system, as established by the Secretary and developed in consultation with institutions of higher education, to ensure that the institution is complying with program requirements and meeting program objectives.
5. Not charge any fees of any kind, regardless of how they are described, to student or parent borrowers for loan application, or origination activities (if applicable), or the provision and processing of any information necessary for a student or parent to receive a loan under Title IV, Part D of the HEA.
6. Originate loans to eligible students and parents in accordance with the requirements of Title IV, Part D of the HEA and use funds advanced to it solely for that purpose.
7. Provide that the note or evidence of obligation of the loan shall be the property of the Secretary.
8. Comply with the provisions regarding student claims and disputes of 34 C.F.R. § 685.300 (d) (borrower defense claims in an internal dispute process), (e) (class action bans), (f) (predispute arbitration agreements), (g) (submission of arbitral records), (h) (submission of judicial records), and (i) (definitions).
9. Comply with other provisions as the Secretary determines are necessary to protect the interest of the United States and to promote the purposes of Title IV, Part D of the HEA.
10. Accept responsibility and financial liability stemming from its failure to perform its functions under this Program Participation Agreement.

CERTIFICATIONS REQUIRED FROM INSTITUTIONS

The Institution should refer to the regulations cited below. Signature on this Agreement provides for compliance with, as they become effective, the certification requirements under 34 C.F.R. Part 82, "New Restrictions on Lobbying," 34 C.F.R Part 84, "Governmentwide Requirements for Drug-Free Workplace (Financial Assistance)," 2 C.F.R. Part 180, Subpart C, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," 2 C.F.R. Part 3485, "Nonprocurement Debarment and Suspension," and 34 C.F.R. Part 86, "Drug and Alcohol Abuse Prevention." Breach of any of these certifications constitutes a breach of this Agreement.

PART 1 CERTIFICATION REGARDING LOBBYING; DRUG-FREE WORKPLACE; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG AND ALCOHOL ABUSE PREVENTION

1. Lobbying

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 C.F.R. Part 82, for persons entering into a Federal contract, grant or cooperative agreement over \$100,000, as defined at 34 C.F.R. Part 82, §§ 82.105 and 82.110, the undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The Institution shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

2a. Drug-Free Workplace (Grantees Other Than Individuals)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. Part 84, Subpart B, for grantees, as defined at 34 C.F.R. Part 84, §§ 84.200 through 84.230 -

The Institution certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a drug-free workplace statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an on-going drug-free awareness program to inform employees about-
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Institution's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -
 - (1) Abide by the terms of the statement, and
 - (2) Notify the employer in writing if he or she is convicted for a violation of a criminal drug statute occurring in the workplace no more than five calendar days after such conviction;

- (e) Notifying the agency, in writing, within 10 calendar days after receiving notice under this subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, DC 20202. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted -
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1972, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

2b. Drug-Free Workplace (Grantees Who Are Individuals)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. Part 84, Subpart C, for recipients who are individuals, as defined at 34 C.F.R. Part 84, § 84.300 -

1. As a condition of the grant, the Institution certifies that it will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity related to the award; and
2. If any officer or owner of the Institution is convicted of a criminal drug offense resulting from a violation occurring during the conduct of any award activity, the Institution will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., Washington, DC 20202. Notice shall include the identification number(s) of each affected grant.

3. Debarment, Suspension, and Other Responsibility Matters

As required by Executive Order 12549, Debarment and Suspension, and implemented at 2 C.F.R. Part 180, for prospective participants in primary covered transactions as defined at 2 C.F.R. Part 180, §§ 180.200 and 180.210, the Institution certifies that it and its principals (per 2 C.F.R. § 180.335):

- (a) Are not presently debarred, suspended, proposed for debarment, voluntarily excluded, or disqualified;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; violation of Federal or State antitrust statutes, including those proscribing price fixing between competitors, allocation of customers between competitors, and bid rigging; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects their present responsibility.

- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

4. Drug and Alcohol Abuse Prevention

As required by the Drug-Free Schools and Communities Act Amendments of 1989, which added section 1213 to the Higher Education Act, and implemented at 34 C.F.R. Part 86, the undersigned Institution certifies that it has adopted and implemented a drug prevention program for its students and employees that, at a minimum, includes--

1. The annual distribution in writing to each employee, and to each student who is taking one or more classes for any kind of academic credit except for continuing education units, regardless of the length of the student's program of study, of:
 - Standards of conduct that clearly prohibit, at a minimum, the unlawful possession, use, or distribution of illicit drugs and alcohol by students and employees on its property or as part of any of its activities.
 - A description of the applicable legal sanctions under local, State or Federal law for the unlawful possession or distribution of illicit drugs and alcohol.
 - A description of the health risks associated with the use of illicit drugs and the abuse of alcohol.
 - A description of any drug or alcohol counseling, treatment, or rehabilitation or re-entry programs that are available to employees or students.
 - A clear statement that the Institution will impose disciplinary sanctions on students and employees (consistent with local, State and Federal law), and a description of those sanctions, up to and including expulsion or termination of employment and referral for prosecution, for violation of the standards of conduct. A disciplinary sanction may include the completion of an appropriate rehabilitation program.
2. A biennial review by the Institution of its program to:
 - Determine its effectiveness and implement changes to the program if they are needed.
 - Ensure that its disciplinary sanctions are consistently enforced.

PART 2 CERTIFICATION REGARDING DEBARMENT, SUSPENSION, DISQUALIFICATION, AND VOLUNTARY EXCLUSION -- LOWER TIER COVERED TRANSACTIONS

The Institution is to obtain the signatures of Lower Tier Contractors on reproduced copies of the certification below, and retain the signed certification(s) in the Institution's files.

CERTIFICATION BY LOWER TIER CONTRACTOR (Before Completing Certification, Read Instructions for This Part, below)	
<p>(1) The prospective lower tier participant certifies by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, voluntarily excluded, or disqualified from participation in this transaction by any Federal Department or Agency.</p> <p>(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.</p>	
<hr/> Name of Lower Tier Organization	<hr/> PR/Award Number or Project Name
<hr/> Name of Authorized Representative	<hr/> Title of Authorized Representative
<hr/> Signature of Authorized Representative	<hr/> Date

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "disqualified," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or

voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Disqualification, and Voluntary Exclusion--Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, disqualified, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, disqualified, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

NOTE: A completed copy of the "Certification Regarding Debarment, Suspension, Disqualification and Voluntary Exclusion--Lower Tier Covered Transactions" form must be retained by the Institution. The original blank certification must be returned with the PPA.

IN WITNESS WHEREOF


the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

Signature of Institution's Chief Executive Officer: *John M. Dunn* Date: *8/15/19*

Print Name and Title: *John M. Dunn*
Interim Chancellor

For the Secretary: *Dr. Brenda Felt* Date: *8/22/19*
U.S. Department of Education



FEDERAL STUDENT AID  "START HERE. GO FURTHER."

UNITED STATES DEPARTMENT OF EDUCATION

FEDERAL STUDENT AID
SCHOOL ELIGIBILITY CHANNEL
SCHOOL PARTICIPATION TEAM
CHICAGO TEAM

Dr. Rita Cheng
Chancellor
Southern Illinois University at Carbondale
Lincoln Drive
Carbondale, IL 62901-0000

08/15/2013

OPE ID 00175800

Dear Dr. Cheng:

This is to inform you that your provisional Program Participation Agreement has been executed. The Institution is provisionally certified in conjunction with providing the letter of credit to satisfy the regulations that require an institution to demonstrate financial responsibility.

OPE ID NUMBER

The OPE ID Number 00175800 is a unique identifier for the Institution. The OPE ID Number will also be the Institution's identification number for the Title IV, HEA programs. Please use the OPE ID Number in all communications with the Department.

ELIGIBILITY AND CERTIFICATION APPROVAL REPORT

Please print a copy of the **Eligibility and Certification Approval Report (ECAR)** Together, the **Program Participation Agreement (PPA)** that has been signed on behalf of the Secretary and the ECAR constitute the Chicago School Participation Team's determination that the Institution has qualified to participate in programs under the Higher Education Act of 1965, as amended (HEA) and the Federal student financial assistance programs (Title IV, HEA programs).

The Institution must retain the ECAR and the PPA together.

The ECAR contains the most critical of the data elements that form the basis of the Institution's approval, and also a list of the highest level of offering, any nondegree or short

term training programs, and any additional locations that provide 50 percent or more of an educational program that have been approved for the Title IV, HEA programs. The Institution may not award, distribute or disburse any Title IV, HEA program funds for any educational or training program that is beyond the scope of the approval contained in the ECAR, nor for any additional location providing 50 percent or more of an educational program that has not been approved and is not listed on the ECAR.

- The ECAR contains a list of HEA programs other than Title IV, HEA programs, for which the Institution is eligible to apply. This list does not mean that the Institution will automatically be eligible to participate in or receive funds under any HEA competitive grant program. Information concerning applications for, and the individual requirements of, the competitive grant program can be obtained from:

Deputy Assistant Secretary
Office of Higher Education
Programs
U.S. Department of Education
400 Maryland Avenue, S.W.
Washington, DC 20202-5140

PROGRAM PARTICIPATION AGREEMENT

The PPA contains the agreement between the Institution and the Secretary concerning the Institution's participation in the Federal student financial assistance programs (Title IV, HEA programs).

CERTIFICATION FOR TITLE IV, HEA PROGRAMS

As explained in the PPA, Title IV, HEA programs administered by participating educational institutions are subject to applicable laws, regulations, and guidelines. Listed below are the appropriate telephone numbers for further information on the HEA programs:

- Federal Pell Grant Program (800) 474-7268
- Federal Family Education Loan Program (202) 377-4008
- Federal Direct Student Loan Program (800) 848-0978

If the Institution wishes to begin participating in the Direct Loan Program or to request a change in its funding method, contact COD School Relations at the Federal Direct Student Loan Program number above or send an email to codsupport@acs-inc.com

- Federal Campus-Based Programs (877) 801-7168
The Federal Campus-Based Programs are (a) the Federal Supplemental Educational Opportunity Grant Program, (b) the Federal Work-Study Program, and (c) the Federal Perkins Loan Program. To obtain funding under any or all of these programs, the Institution must file the Fiscal Operations Report and Application to Participate (FISAP) annually. FISAP packages are typically available at the end of July each year and the due date for electronic

submission of this data is generally a postmark or transmission date of October 1. Please keep in mind that the October 1 submission is to obtain funding for the Award Year that begins the following July 1.

If the Institution does not already participate in the Title IV, HEA programs, the Institution must complete Fundamentals of Title IV Administration (Precertification) Training no later than 12 months after the Institution executed the PPA. Completion of this training must be not earlier than one year before beginning to participate in any Title IV, HEA program for which the Institution has not previously participated. If you wish to register for Fundamentals of Title IV Administration (Precertification) Training, please register at [http://www.register123.com/event/profile/web/index.cfm?](http://www.register123.com/event/profile/web/index.cfm?PKwebID=0x112117625&varPage=info)

For information concerning the training, contact the Chicago Team at the telephone number listed later in this letter.

Participating educational institutions will be reviewed at least once every six years to determine whether the institutions remain administratively capable and financially responsible to administer Title IV programs and funds.

REPORTING AND REAPPLICATION REQUIREMENTS

The Institution must report promptly to the Department certain changes and actions that affect the Institution's participation approval, as specified in 34 CFR 600 and 668, including, but not limited to:

- Change of name and/or address;
- New contract or significant modification of existing contract with a third party servicer;
- Change in exercise of a person's substantial control over the Institution, e.g., a change in the chief executive officer or members of the board of trustees or board of directors.
- Change in the way the Institution measures educational program length;
- Change in the level of course offerings;
- Additions and/or closures of non-main campus locations that offer at least 50% of an educational program;
- Change of accrediting agency;
- Change of the State agency that confers legal authority on the Institution to offer programs of postsecondary education; or
- Change in ownership *whether or not* that ownership change results in a change in control of the Institution.

If the Institution fails to report any such changes within ten days after the change occurs, the ability of the Institution to administer the Title IV student financial assistance programs properly will be called into question. As a consequence, we will consider whether it is necessary to monitor the Institution's receipt of Federal funds more closely. Failure to report changes within the time frame required may also result in an adverse action being taken against the Institution in accordance with 34 CFR 668, Subpart G.

Automatic Termination of Approval

This Approval for Institutional Participation automatically terminates on the happening of any of the following events:

- June 30, 2016
- The date the Institution loses the legal authority to offer programs of postsecondary education in the State in which it is located;
- The date the Institution loses accreditation from its designated primary accrediting agency;
- The date the Institution ceases to offer all approved postsecondary instruction;
- The date the Institution merges with another institution;
- The date the Institution undergoes a change in ownership resulting in a change of control;
- The date the Institution files for bankruptcy; or
- The date the Institution otherwise ceases to meet the definition of an eligible institution of higher education.

Please send all information or documentation required by this letter to:

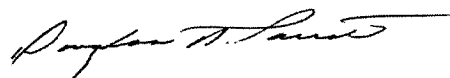
United States Department of Education Federal Student Aid, Schools Channel Attention: Chicago School Participation Team 500 West Madison Room 1576 Chicago, IL 60661
--

One of the institutional eligibility requirements is that the institution must admit as regular students only persons who have a high school diploma; have the recognized equivalent of a high school diploma; or are beyond the age of compulsory school attendance in the State in which the institution is physically located (see 34 CFR 600.4, 5 or 6). This means if the student is not yet beyond the age of compulsory school attendance in the State in which the institution is physically located, the institution can only enroll the individual as a regular student if he or she has a high school diploma or its equivalent.

One of the student eligibility requirements is that an eligible student is one who is not enrolled in either an elementary or secondary school (see 34 CFR 668.32). This means that an institution cannot accept as a regular student at this school, an individual who is also enrolled at the same time in elementary or high school.

The telephone number for the Chicago Team is (312) 730-1511. The fax number is (312) 730-1520.

Sincerely,



Douglas Parrott
Area Case Director
School Participation Team, NW
Chicago Team

cc: Ms Terri Harfst, Director of Financial Aid
North Central Association of Colleges and Schools - CIHE (Higher Educ)
Guarantee Agency
CA Bureau for Private Postsecondary & Vocational Education - Department of Consumer Affairs
CT Department of Higher Education
DE Dept of Public Instruction
MD Maryland Higher Education Commission
MO Missouri Coordinating Board for Higher Education
NC U.N.C. General Administration
TN Tennessee Higher Education Commission
WA Student Achievement Council



August 22, 2013

Dr. Rita Cheng
Chancellor
Southern Illinois University at Carbondale
Lincoln Drive
Carbondale, IL 62901

Certified Mail
Return Receipt Requested
7012 1640 0000 0567 8719

RE: Annual Submission Citation Letter
OPE ID: 00175800

Dear Dr. Cheng:

According to the Department of Education's (Department) records, Southern Illinois University at Carbondale's (SIU-C) fiscal year ends 06/30/XXXX. Therefore, pursuant to 34 C.F.R. § 668.23(a)(4) or (a)(5), SIU-C's annual audit submission, consisting of its compliance and financial statement audits, for its fiscal year ended (FYE) 06/30/2012 was due to the Department on or before 03/31/2013. The Department sent SIU-C notices on January 1, 2013 and March 1, 2013 reminding SIU-C of this requirement. Nevertheless, as of **May 31, 2013** the Department had not received a complete and acceptable annual audit submission from SIU-C for FYE 06/30/2012. This letter advises you that this untimely audit submission constitutes a failure of financial responsibility under the Department's regulations.

Citation for failure to submit acceptable compliance and financial statement audits timely is a past performance violation under 34 C.F.R. § 668.174(a)(3), which results in, among other things, provisional certification, the posting of a letter of credit,¹ and placement on a heightened cash monitoring payment method, for a minimum of five years. Further, 34 C.F.R. § 668.171(e) provides that an institution's failure to submit compliance and financial statement audits by the date permitted and in the manner required under 34 C.F.R. § 668.23 may result in the Department initiating adverse action against the institution, including terminating or revoking the institution's program participation agreement. In addition, if the institution has an application pending for renewal of its certification, the Department may deny that application for continued participation.

¹ Public Institutions are not subject to the letter of credit requirement.

Federal Student Aid

Chicago Denver School Participation Division
500 W Madison Street, Room 1576
Chicago, IL 60661

Please note that additional administrative actions are pending against your institution based upon this issue. It is therefore imperative that SIU-C immediately contact the Department and submit a complete and acceptable compliance and financial statement audit for FYE 06/30/2012. If SIU-C has evidence which demonstrates that in fact it completed its annual audit submission in a timely manner, SIU-C must submit that evidence via overnight mail within 7 calendar days from the date of this letter to the following address:

Herschel D. Wallace III
U.S. Department of Education
Federal Student Aid/Program Compliance
500 West Madison Street, Suite 1576
Chicago, Illinois 60661

If you have any questions regarding this matter, please contact Herschel D. Wallace III at 312-730-1537.

Sincerely,

Earl Flurkey
Compliance Manager

cc: Illinois Board of Higher Education
North Central Association of Colleges and Schools – CIHE (Higher Educ)
Terri Harfst, Director of Financial Aid
Kimberly A. Labonte, Executive Director, Internal Audit

Attachments: Citation Letter Addendum

CITATION LETTER ADDENDUM

The Chicago/Denver School Participation Division has issued this citation letter based on the school's failure to submit an acceptable compliance audit and financial statements to the Department in a timely manner. As stated in the letter, this failure constitutes a failure of financial responsibility under the Department's regulations. In view of this failure to meet the financial responsibility requirements under the regulations, this school may continue participation in the Title IV, HEA programs as required by 34 C.F.R. § 668.175(f)(1). Therefore, this school will be provisionally certified for a period not to exceed three years. This Provisional Certification Alternative also requires, per 34 C.F.R. § 668.175(f)(2)(iii), compliance with the provisions under the Zone Alternative which are specified at 34 C.F.R. § 668.175(d)(2) and (3) including Cash Monitoring Method 1.

Provisional Certification:

The school will be moved to Provisional Certification for a period not to exceed three years. The reasons for and the conditions of your Provisional Certification are described in the Provisional Program Participation Agreement (PPA). The school must reapply to continue its participation in the Title IV HEA programs by the reapplication date as stated on the PPA. At that time, a determination will be made whether the Institution meets the requirements for continued certification.

To complete the process, the Institution must review, sign and return two copies of the PPA (enclosed with this letter) to the following address:

United States Department of Education
Federal Student Aid, School Eligibility Service Group
Attention: Chicago/Denver School Participation Division
500 West Madison Street, Suite 1576
Chicago, Illinois 60661

After the signed copies of the PPA are received from you, the Chicago/Denver School Participation Division will generate an Eligibility and Certification Approval Report (ECAR). The ECAR will summarize the critical elements of the Institution's approval status. The ECAR will also identify the Institution's highest level of offering, any non-degree or short term training programs and any additional locations which are Title IV, HEA eligible.

Upon execution of the PPA by the Secretary, the Institution shall be certified to participate in Title IV HEA programs until the expiration date specified on the PPA. The Chicago/Denver School Participation Division will notify the respective Federal Student Aid (FSA) program offices of the Institution's eligibility to receive Title IV funds. The Institution has thirty days from the date of this letter to sign and return

two copies of the PPA. The Institution's failure to respond within the allotted time frame may result in a loss of Title IV eligibility.

Zone Alternative Requirements:

1) Method of Payment – The school is required to make disbursements to eligible students and parents under the Heightened Cash Monitoring level 1 method of payment as described under 34 C.F.R. § 668.162(e)(1).

Under the Cash Monitoring 1 payment method, the institution must first make disbursements to eligible students and parents before it requests or receives funds for the amount of those disbursements from the Department. The funding request may not exceed the amount of the actual disbursements that were made to the students and parents. The institution is permitted to draw down funds through the Department's electronic system for grants management and payments, G5, for the amount of disbursements it made to eligible students and parents so long as the student accounts are credited before the funding requests are initiated. The institution may credit student accounts and draw federal funds on the same banking day.

2) Notification Requirements – The school must provide information to the Chicago/Denver School Participation Division by certified mail or electronic or facsimile transmission no later than 10 days after any of the oversight or financial events, as described below, occur:

- Any adverse action, including probation or similar action, taken against the school by its accrediting agency, State of Minnesota or a Federal agency;
- Any event that causes the school, or related entity as defined in the Statement of Financial Accounting Standards (SFAS) 57, to realize any liability that was noted as a contingent liability in the school's or related entity's most recent audited financial statements;
- Any violation by the school of any loan agreement;
- Any failure of the school to make a payment in accordance with its debt obligations that results in a creditor filing suit to recover funds under those obligations;
- Any extraordinary losses as defined in accordance with Accounting Principles Board (APB) Opinion No. 30; or
- Any filing of a petition by the school for relief in bankruptcy court.

September 10, 2013

United States Department of Education
Federal Student Aid, School Eligibility Service Group
Attention: Chicago/Denver School Participation Division
500 West Madison Street, Suite 1576
Chicago, IL 60601

Southern Illinois University Carbondale (SIU Carbondale) was issued a citation letter based on the school's failure to timely submit the FY2012 compliance audit and audited financial statements to the Department of Education.

The University Administration takes very seriously our responsibility to administer the FSA program. We have successfully complied with the laws, regulations and policies governing the FSA program over the years. We administer the FSA program funds in a prudent and responsible manner. In our history of serving students, we have never had a provisional Program Participation Agreement.


I want to provide additional information related to the late filing of the University's compliance audit and audited financial statements. The University is an instrumentality of the State of Illinois. As a State instrumentality, the University's financial statements are audited by a CPA firm under contract with the Office of the Auditor General (OAG). The OAG is responsible for managing the audit engagement.

A new OAG Audit Manager and a new CPA firm were assigned to conduct the University's FY12 compliance and financial statement audits. Throughout the audit process, the University Administration was in discussions with the OAG Audit Manager and the CPA firm regarding the release of the audit report. With a new OAG Audit Manager and new CPA firm, the audit procedures and the relating OAG review were expanded which added days to the audit schedule.

I want to stress that the University Administration will make every effort to timely file the audit reports with the U. S. Department of Education going forward. We have placed certain controls in place to better coordinate the audit and measure the progress of the audit schedule.

If you have any questions or need additional information, please feel free to contact me at (618) 453-2341.

Sincerely,


Rita Cheng
Chancellor

Appendix C

Financial responsibility requirements: Action letters issued by the Department that explain its rationale for any actions it may have taken (if applicable) and evidence of institutional improvement.

Letter from the Higher Learning Commission to Chancellor Montemagno, 12/5/18

- Financial Panel review determined that no further monitoring required at this time



HIGHER LEARNING COMMISSION

230 South LaSalle Street, Suite 7-500
Chicago, IL 60604-1411
312.263.0456 | 800.621.7440
Fax: 312.263.7462 | hlcommission.org

December 5, 2018

Dr. Carlo Montemagno
Chancellor
Southern Illinois University Carbondale
Anthony Hall 116
1265 Lincoln Drive MC 4304
Carbondale, IL 62901

Dear Chancellor Montemagno:

A Financial Panel has reviewed Southern Illinois University Carbondale's recent Interim Report. The Panel's analysis and recommendation are attached; no further monitoring by the Higher Learning Commission (HLC) is required at this time. You are encouraged to review the Panel's comments and to contact your HLC liaison if you have questions.

Sincerely,

Higher Learning Commission

cc: Dr. Lizette Chevalier, Accreditation Liaison Officer
Karen Solomon, HLC Staff Liaison



FORM

Financial Panel Report

Analysis and Recommendation

Panel members should review the institutional report and supplementary documents and provide their analysis and recommendation on whether the institution is at risk of not meeting the Criteria for Accreditation. If the panel decides that additional information is necessary to make a recommendation, the panel lead should contact HLC to obtain that information. See the [Financial and Non-financial Indicator Process](#) for additional details.

Submission Instructions

After ensuring that all part of the form are complete, the panel lead should upload the Financial Panel Report to the panel page in the HLC Portal.

Institution: Southern Illinois University Carbondale

City: Carbondale State: Illinois

Date of panel review: November 28, 2018

Financial Panel members:

Frank Gersich (lead), Philip Pena, John Gratton

Previous HLC action regarding the institution's financial report (if applicable):

On August 8, 2018, Southern Illinois University Carbondale received notice from HLC expressing concerns regarding the financial stability of the institution based upon its low composite scores. The FY 2016 results of 0.28 and the FY 2017 results of 0.09 indicated two consecutive results of being "In the Zone" composite scores, as such, HLC referred Southern Illinois University Carbondale to a Financial Panel for review.

Items addressed in the report:

Southern Illinois University Carbondale provided evidence of the institution's unrestricted net assets, net non-operating revenues, and change in net assets. The institution submitted its budgets for a three-year period and the institutional update for 2017 – 2018 was explicit in providing evidence that led to the financial issues and the steps taken by the University to address these developing concerns.

Panel Analysis

The Southern Illinois University Carbondale ratios reported in the 2017 – 2018 Institutional update were as follows:

Weighted Ratio	Fiscal 2017	Fiscal 2016	Fiscal 2015
Primary Reserve CFI	0.41	0.54	0.78
Net Operating Revenue CFI	-0.40	-0.40	0.02
Return on Net Assets CFI	-0.71	-0.80	0.04
Viability CFI	0.79	0.94	1.25
Total CFI	0.09	0.28	2.09

The institution provided a fiscal year 2018 draft in which the anticipated ratios were reported as:

Weighted Ratio	Fiscal 2018
Primary Reserve CFI	0.23
Net Operating Revenue CFI	0.59
Return on Net Assets CFI	2.00
Viability CFI	0.46
Total CFI	3.28

The financial component that had the greatest impact on Southern Illinois University Carbondale's financial health was a severe reduction in state appropriations in fiscal years 2016 and 2017. In fiscal year 2016 state appropriations were reduced by 71% which represented a loss of \$98.9 million dollars. The institution was forced to use its unrestricted cash reserves in order to maintain normal operations and as a result the institution's reserves were nearly depleted.

The restoration of state appropriations has allowed the institution to replenish its cash reserves and to restore its status of financial health. Southern Illinois University Carbondale had planned for the financial impacts of declining enrollment but restoring state appropriations was critical to the institution's financial stability.

Southern Illinois University Carbondale adopted key strategies to address its revenue and expenses. The institution adopted a Financial Sustainability Plan which outlined permanent budget reductions.

Strategies developed as a part of the Financial Sustainability Plan included the following:

- Expenses reduced by \$19 million
- Vacant salary lines reduced by \$10 million
- Layoff of 49 civil service employees
- Non-renewal of 2 administrative professional staff
- Non-renewal of 27 non-tenured faculty

The above strategies have resulted in a decrease of 400 positions and a permanent reduction in spending from state appropriations and income revenue by \$32.5 million. On-going steps to reduce expenses include a review of physical space usage and other organizational efficiencies.

Southern Illinois University Carbondale has additionally adopted initiatives to increase enrollment. The past year's enrollment trends revealed the below results:

- Fall 2013 17,964
- Fall 2014 17,699
- Fall 2015 17,078
- Fall 2016 15,861
- Fall 2017 14,463

A comprehensive enrollment plan has been initiated to address student recruitment goals over a five-year period and a long-term goal of 18,300 students has been adopted for the fall semester 2025. Finally, the institution has adopted initiatives to address student persistence and completion with goals of increasing retention and graduation rates. Southern Illinois University Carbondale is encouraged to monitor its progress on recruitment, persistence, and completion and to keep abreast of state funding issues so that there would not be a recurrence regarding the reported financial stability of the institution.

Panel Recommendations

The panel has reviewed and evaluated the institutional documents provided (report and supplementary documents) in making its recommendation.

- Accept Report.** The panel concludes that the institution has substantially met its commitment in its report on financial indicators.

Rationale:

Southern Illinois University Carbondale has had its state appropriation funding restored which has made a tremendous difference to the institution's financial stability. In addition to the additional funding, the institution adopted an ambitious Financial Sustainability Plan which resulted in well-planned and implemented cuts in budgets and a decrease in administrative staff and non-tenured faculty. In conclusion, Southern Illinois University Carbondale has adopted key measures to protect itself against further financial issues and as such has substantially met its commitment in its report on financial indicators.

- Accept Report With Qualifications.** Overall, the institution addressed the financial concerns adequately. However, the panel has concerns on the following matters that the institution should consider in future planning.

Specific concerns:

- Recommend HLC Follow-up.** The panel reviewed the materials and has concerns that the institution may be at continued financial risk, explained below. The panel is recommending the following monitoring:

- Interim Report—due three months from the date of action*
- Focused Visit—to occur within six months of the date of action*

**HLC staff may adjust this follow-up to be included in future monitoring or a visit already scheduled with the institution.*

Specific financial risks, with explanation: