

**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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**NEWS RELEASE**

Contact: Pam Bormann  
515/281-5834

FOR RELEASE

March 13, 2025

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Auditor of State Rob Sand today released the University of Northern Iowa's Single Audit Report for the year ended June 30, 2024. The report covers the expenditure of federal funds by the University and includes a review of internal controls and compliance with federal laws and regulations.

**FINANCIAL HIGHLIGHTS:**

The University of Northern Iowa expended approximately \$57.5 million of federal funds in fiscal year 2024, an increase of approximately \$0.6 million, or 1.05% over the prior year.

Expenditures for the Student Financial Aid cluster totaled approximately \$48.4 million, a decrease of approximately \$0.6 million from the prior year. Expenditures included \$32.4 million for Federal Direct Student Loans and \$11.4 million for the Federal Pell Grant Program.

Expenditures for the Coronavirus state and local fiscal recovery program totaled approximately \$1,665,000, an increase of approximately \$825,000 over the prior year.

**AUDIT FINDINGS:**

The report disclosed no findings pertaining to the federal programs for the year ended June 30, 2024.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**UNIVERSITY OF NORTHERN IOWA  
SINGLE AUDIT REPORT**

**INDEPENDENT AUDITOR'S REPORT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**JUNE 30, 2024**

**ENTITY IDENTIFICATION NUMBER  
EIN-42-6004333**

**University of Northern Iowa**

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**University of Northern Iowa**



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March 3, 2025

To the Members of the Iowa Board of Regents:

We are pleased to submit the Single Audit Report for the University of Northern Iowa for the year ended June 30, 2024. The audit of compliance was conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

The Single Audit Report reflects federal expenditures of approximately \$57.5 million. There were no instances of noncompliance or material weaknesses in internal control relating to major programs. The Single Audit Report includes an unmodified opinion on the University's compliance with requirements applicable to each of its major federal programs.

The University of Northern Iowa's Annual Comprehensive Financial Report for the year ended June 30, 2024 has been issued separately by the University. In addition, in accordance with Government Auditing Standards, our report on the University of Northern Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review on the Auditor of State's website at Audit Reports – Auditor of State.

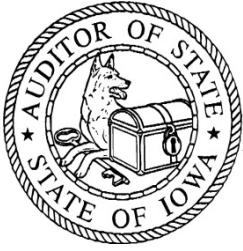
We would like to acknowledge the many courtesies and assistance extended to us by the staff of the University during the course of our audit of compliance. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand  
Auditor of State

**University of Northern Iowa**



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

To the Members of the Iowa Board of Regents:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the University of Northern Iowa's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the University's major federal programs for the year ended June 30, 2024. The University's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the University of Northern Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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



## Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

## Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the business-type activities, and the fiduciary activities of the University of Northern Iowa as of and for the year ended June 30, 2024, and the related Notes to Financial Statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 20, 2024, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the University of Northern Iowa Foundation. This report does not include the results of the other auditor's testing of compliance for each major federal program and internal control over compliance. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Pam Bormann, CPA  
Deputy Auditor of State

March 3, 2025, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is December 20, 2024

**University of Northern Iowa**

**Schedule of Expenditures of Federal Awards**

University of Northern Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Agriculture</u>			
10.069	Conservation Reserve Program (\$21,619 provided to subrecipients)	\$ 125,269 **	125,269
10.170	Specialty Crop Block Grant Program - Farm Bill (Passed through Iowa Department of Agriculture & Land Stewardship; SCBG142812) (\$1,944 provided to subrecipients)	3,472	3,472
10.177	Regional Food System Partnerships (Passed through Eat Greater Des Moines, Inc)	31,659	31,659
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota; H007813919)	67,855	67,855
10.351	Rural Business Development Grant	71,933	71,933
10.558	Child and Adult Care Food Program (Passed through Iowa Department of Education; 079997)	11,086	11,086
10.575	Farm to School Grant Program (Passed through Vinton-Shellsburg Community School District)	1,668	1,668
10.762	Solid Waste Management Grants	19,156	19,156
	Total U.S. Department of Agriculture	332,098	332,098
<u>U.S. Department of Commerce</u>			
11.303	Economic Development Technical Assistance	45,070	45,070
	Total U.S. Department of Commerce	45,070	45,070
<u>U.S. Department of Defense</u>			
12.556	Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools (Passed through Mascoutah Community School District)	158,513	158,513
<u>Other Federal Assistance:</u>			
12.000	Unknown Title (Passed through Rochester Institute of Technology)	1,922	1,922
	Total U.S. Department of Defense	160,435	160,435
<u>U.S. Department of the Interior</u>			
15.634	State Wildlife Grants (Passed through Iowa Department of Natural Resources; 22CRDWBKKINK0001)	96,877 **	96,877
15.808	U.S. Geological Survey Research and Data Collection	65,674 **	65,674
15.810	National Cooperative Geologic Mapping	18,880 **	18,880
15.939	Heritage Partnership (Passed through Silos & Smokestacks Natural Heritage)	1,481 **	1,481
	Total U.S. Department of the Interior	182,912	182,912
<u>U.S. Department of Justice</u>			
16.609	Project Safe Neighborhoods (Passed through Iowa Department of Public Safety; 21PSN04) (\$39,061 provided to subrecipients)	53,610	53,610
	Total U.S. Department of Justice	53,610	53,610
<u>U.S. Department of Transportation</u>			
20.205	Highway Planning and Construction (Passed through Iowa Department of Transportation; 21TAP139)	60,363	60,363
	Total U.S. Department of Transportation	60,363	60,363

University of Northern Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of the Treasury</u>			
21.027	COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (Passed through Iowa Department of Management; FY24)	1,665,150	1,665,150
	Total U.S. Department of the Treasury	<u>1,665,150</u>	<u>1,665,150</u>
<u>National Aeronautics and Space Administration</u>			
43.001	Science (Passed through the University of Texas at San Antonio)	9,494 **	9,494
43.008	Office of Stem Engagement (OSTEM) (Passed through Iowa State University; 02240700701, 02240700705, 025372C, 025372D)	73,359 **	
43.008	Office of Stem Engagement (OSTEM) (Passed through Iowa State University; 02240700704)	3,313	76,672
	Total National Aeronautics and Space Administration	<u>86,166</u>	<u>86,166</u>
<u>National Endowment for the Arts</u>			
45.025	COVID-19, Promotion of the Arts Partnership Agreements (Passed through Iowa Economic Development Authority; 20221011307)	51	51
	Total National Endowment for the Arts	<u>51</u>	<u>51</u>
<u>National Endowment for the Humanities</u>			
45.129	Promotion of the Humanities Federal/State Partnership (Passed through Humanities Iowa)	500	500
45.149	Promotion of the Humanities Division of Preservation and Access (Passed through Iowa Economic Department Authority; 20230612803)	3,871	3,871
45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	5,421	5,421
45.169	Promotion of the Humanities Office of Digital Humanities	41,489	41,489
	Total National Endowment for the Humanities	<u>51,281</u>	<u>51,281</u>
<u>National Science Foundation</u>			
47.049	Mathematical and Physical Sciences	88,773 **	
47.049	Mathematical and Physical Sciences	9,056	97,829
47.050	Geosciences (\$256,210 provided to subrecipients)	889,773 **	
47.050	Geosciences (Passed through Iowa State University; 021810B)	33,066 **	922,839
47.070	Computer and Information Science and Engineering (Passed through Iowa State University; 026491A)	45,812 **	
47.070	Computer and Information Science and Engineering (\$3,519 provided to subrecipients)	274,674	320,486
47.076	STEM Education (formerly Education and Human Resources)	866 **	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Michigan State University; RC109001)	1,819 **	
47.076	STEM Education (formerly Education and Human Resources)	4,062	
47.076	STEM Education (formerly Education and Human Resources) (Passed through Iowa State University; 0264501)	34,052	40,799
47.078	Polar Programs	61,050 **	
47.078	Polar Programs	157,396	218,446
47.079	Office of International Science and Engineering (Passed through the University of Alaska Fairbanks; UAF200052)	8,442 **	8,442

University of Northern Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>National Science Foundation (Continued)</u>			
47.083	Integrative Activities	54,878 **	
47.083	Integrative Activities (Passed through Iowa State University; 027373C)	285,636 **	
47.083	Integrative Activities (Passed through Iowa State University; 028412E)	12,189	352,703
	Total National Science Foundation	<u>1,961,544</u>	<u>1,961,544</u>
<u>U.S. Small Business Administration</u>			
59.037	Small Business Development Centers (Passed through Iowa State University; 026829K)	102,184	102,184
	Total U.S. Small Business Administration	<u>102,184</u>	<u>102,184</u>
<u>U.S. Department of Energy</u>			
81.049	Office of Science Financial Assistance Program	42,380 **	42,380
	Total U.S. Department of Energy	<u>42,380</u>	<u>42,380</u>
<u>U.S. Department of Education</u>			
84.007	Federal Supplemental Educational Opportunity Grants	353,432 *	353,432
84.033	Federal Work-Study Program	497,328 *	497,328
84.038	Federal Perkins Loan Program_Federal Capital Contributions	1,842,657 *	1,842,657
84.063	Federal Pell Grant Program	11,361,796 *	11,361,796
84.184	School Safety National Activities	316,909	316,909
84.268	Federal Direct Student Loans	32,428,940 *	32,428,940
84.365	English Language Acquisition State Grants	268,255	268,255
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	1,943,510 *	1,943,510
<u>Special Education Cluster:</u>			
84.027	Special Education Grants to States (Passed through University of Iowa; S0343201)	111,320 **	111,320
<u>Trio Cluster:</u>			
84.044	TRIO Talent Search	999,282	
84.047	TRIO Upward Bound	722,584	
84.047	TRIO Upward Bound (Passed through Iowa Department of Education; 071234)	6,659	
		<u>729,243</u>	
84.066	TRIO Educational Opportunity Centers	508,731	2,237,256
	Total U.S. Department of Education	<u>51,361,403</u>	<u>51,361,403</u>
<u>National Archives and Records Administration</u>			
89.003	National Historical Publications and Records Grants	23,221	23,221
	Total National Archives and Records Administration	<u>23,221</u>	<u>23,221</u>

University of Northern Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	Federal Expenditures/ Disbursements/ Issuances	Total by AL Number/Cluster
<u>U.S. Department of Health and Human Services</u>			
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through the University of Iowa; S0411601)	25,818	25,818
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	104,615	104,615
	Total U.S. Department of Health and Human Services	130,433	130,433
<u>Corporation for National and Community Services</u>			
94.006	AmeriCorps State and National (Passed through Iowa Economic Development Authority; 22AC05, 23AC05)	1,071,411	1,071,411
94.013	AmeriCorps Volunteers in Service to America	63,461	63,461
	Total Corporation for National and Community Services	1,134,872	1,134,872
<u>U.S. Department of Homeland Security</u>			
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters)(Passed through Iowa Department of Homeland Security and Emergency Management; 4483)	64,048	64,048
	Total U.S. Department of Homeland Security	64,048	64,048
	Total Federal Financial Assistance	\$ 57,457,221	\$ 57,457,221
*	Total for Student Financial Assistance Cluster \$48,427,663		
**	Total for Research and Development Cluster \$2,014,849		



## Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

### (1) Significant Accounting Policies

#### A. Reporting Entity

The reporting entity includes all University of Northern Iowa departments and other entities included in the University's Annual Comprehensive Financial Report, except for the University of Northern Iowa Foundation which is a discretely presented component unit.

#### B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the University of Northern Iowa under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Programs listed in the Assistance Listing (AL) are so identified. Programs not in the AL are identified as other federal assistance.

In accordance with the Uniform Guidance, federal financial assistance is defined as assistance which non-federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, loans, loan guarantees, interest subsidies, insurance and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Because the Schedule presents only a selected portion of the operations of the University of Northern Iowa, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University of Northern Iowa.

Type A programs, as defined by Uniform Guidance, are those programs for the University of Northern Iowa which exceeded \$750,000 in federal awards expended during the year ended June 30, 2024.

#### C. Basis of Accounting

Expenditures reported on the Schedule are presented 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.

#### D. Indirect Cost Rate

The University of Northern Iowa uses a federally negotiated indirect cost rate.

#### E. Grantees

Assistance received directly from the federal government is shown by the grantee receiving the funds. Assistance received from other entities is so noted.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

**(2) Federally Funded Loan Programs**

Loan balances, including American Recovery and Reinvestment Act of 2009 (ARRA) related balances, of federally funded loan programs at June 30, 2024 were as follows:

AL No.	June 30, 2024	Outstanding Loans
84.038	Perkins Loan Program Federal Capital Contributions	\$1,159,723

University of Northern Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

**Part I: Summary of the Independent Auditor's Results:**

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) The audit of the financial statements did not disclose any material weaknesses in internal control over financial reporting.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major programs were noted.
- (e) Unmodified opinions were issued on compliance with requirements applicable to the major programs.
- (f) The audit did not disclose audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
  - AL Number 21.027 – COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

Student Financial Aid Cluster:

  - AL Number 84.007 – Federal Supplemental Education Opportunity Grants
  - AL Number 84.033 – Federal Work-Study Program
  - AL Number 84.038 – Federal Perkins Loan Program\_Federal Capital Contributions
  - AL Number 84.063 – Federal Pell Grant Program
  - AL Number 84.268 – Federal Direct Student Loans
  - AL Number 84.379 – Teach Education Assistance for College and Higher Education Grants (TEACH Grants)
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) The University of Northern Iowa did not qualify as a low-risk auditee.

University of Northern Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

**Part II: Findings Related to the Financial Statements:**

**INTERNAL CONTROL DEFICIENCIES:**

Reported under separate cover.

**INSTANCES OF NONCOMPLIANCE:**

No matters were noted.

University of Northern Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

**Part III: Findings and Questioned Costs For Federal Awards:**

**INSTANCES OF NONCOMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCIES:**

No material weaknesses in internal control over the major programs were noted.

University of Northern Iowa

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Deputy  
Karen L. Brustkern, CPA, Manager  
Stephen J. Hoffman, CIA, Senior II Auditor  
Laurel P. Hoogensen, Senior Auditor  
Amila Tursunovic, Staff Auditor