
Western Michigan University

**Federal Awards
Supplemental Information
June 30, 2018**

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

Independent Auditor's Report

To the Board of Trustees
Western Michigan University

We have audited the financial statements of Western Michigan University (the "University") and its discretely presented component units 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 October 26, 2018, which contained an unmodified opinion on the basic financial statements. Our audit was conducted for the purpose of forming opinions 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 October 26, 2018.

The accompanying schedule of expenditures of federal awards is presented for the purpose 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

December 20, 2018

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

Independent Auditor's Report

To Management and the Board of Trustees
Western Michigan University

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 Western Michigan University (the "University") and its discretely presented component units 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, and have issued our report thereon dated October 26, 2018. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

To Management and the Board of Trustees
Western Michigan University

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 26, 2018

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Trustees
Western Michigan University

Report on Compliance for Each Major Federal Program

We have audited Western Michigan University's (the "University") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (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.

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* (the "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.

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 the major federal programs for the year ended June 30, 2018.

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.

To the Board of Trustees
Western Michigan 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 a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that 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 Findings 2018-001 and 2018-002, that we consider to be significant deficiencies.

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

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.

Plante & Moreau, PLLC

December 20, 2018

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters:				
Student Financial Assistance Cluster - Direct Program:				
U.S. Department of Education				
Federal Perkins Loan Program	84.038	P038A062105		\$ 10,703,501
Federal Work Study Program	84.033	P033A172105		839,910
Federal Supplemental Education Opportunity Grant	84.007	P007A172105		799,353
Federal Pell Grant Program	84.063	P063P170246		27,953,889
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A		37,491,580
Federal Unsubsidized Stafford Loans	84.268	N/A		72,770,239
Federal Plus Loans	84.268	N/A		28,026,854
Federal Grad Plus Loans	84.268	N/A		3,947,649
Total Federal Direct Loan Program				<u>142,236,322</u>
Total Student Financial Assistance Cluster				<u>182,532,975</u>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster:				
U.S. Department of Agriculture				
Agricultural and Rural Economic Research (Passed through University of Delaware)				
Conservation Imperiled Species	10.250	44511		\$ 3,131
National Institute of Food and Agriculture - Agriculture and Food Research Initiative (Passed through Desert Research Institute)				
Water Sustainability Snow Fed	10.310	646.5501.04		36,538
National Institute of Food and Agriculture - Agriculture and Food Research Initiative (Passed through Michigan State University)				
Agri-Environmental Services	10.310	RC107153WMU		16,369
Forest Services - (Passed through National Fish and Wildlife Foundation)				
Field Application of Chitosan	10.683	0406.17.057768		8,873
Total U.S. Department of Agriculture				64,911
U.S. Department of Commerce				
National Oceanic and Atmospheric Administration - Sea Grant Support (Passed through Michigan Sea Grant)				
Tracking Biodiversity	11.417	3004932530		14,980
Total U.S. Department of Commerce				14,980
U.S. Department of Defense				
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research				
Fatigue Stress UNIGROW	12.300	N00014-10-1-0577		45,955
Department of the Air Force, Material Command - Air Force Defense Research Sciences Program				
Advanced Laser Equipment for Plasma Comb	12.800	FA9550-17-1-0453		247,102
AFOSR Molecular Plasma	12.800	FA9550-14-1-0286		12,814
Department of the Air Force, Material Command - Air Force Defense Research Sciences Program (Passed through Purdue University)				
Flexible Smart Wound Dressing	12.800	4104-76415		119,928
Advanced Research Projects Agency - Research and Technology Development				
US DOD DARPA Hudson	12.910	D15AP00078		91,948
Other Programs: CFDA Not Identified				
Impact of Military Noise	12.UN	W912HZ-17-2-0006		65,636
Total U.S. Department of Defense				583,383

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of the Interior				
Fish and Wildlife Service - Endangered Species Conservation-Recovery Implementation Funds (Passed through National Fish and Wildlife Foundation)				
Field Application of Chitosan	15.657	0406.17.057768		\$ 24,945
Fish and Wildlife Service - Endangered Species Conservation-Recovery Implementation Funds (Passed through Wildlife Management Institute)				
Field Trial Test Chitosan 3	15.657	WNS 2016-5	\$ 11,908	33,382
Fish and Wildlife Service - Science and Technology (Passed through National Fish and Wildlife Foundation)				
Field Application of Chitosan	15.663	0406.17.057768		3,009
Geological Survey - Research and Data Acquisition				
Great Lakes Map Coalition 2016	15.808	G16AC00377		40,601
Great Lakes Map Coalition 2017	15.808	G17AC00278		29,942
Geological Survey - National Cooperative Geologic Mapping Program				
ED MAP 2017-18	15.810	G17AC00127		11,351
State Map 2016	15.810	G16AC00297		76,643
State Map 2017	15.810	G17AC00308		28,786
Geological Survey - National Geological and Geophysical Data Preservation Program				
Data Preservation 5	15.814	G16AP00175		3,115
Data Preservation 6	15.814	G17AP00113	-	23,366
Total U.S. Department of the Interior			11,908	275,140
U.S. Department of Justice				
Office of Victims of Crime - Crime Victim Assistance/Discretionary Grants (Passed through City of of Grand Rapids) Seeking Safety Modification	16.582	21983		35,029
National Institute of Justice - Postconviction Testing of DNA Evidence				
Postconviction DNA Testing	16.820	2015-DY-BX-K008	29,821	59,582
Total U.S. Department of Justice			29,821	94,611

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Transportation				
Federal Aviation Administration - Air Transportation				
Centers of Excellence				
Airway Transportation Specialist Training	20.109	16-C-TTHP-WMU-003		\$ 20,904
FAA COE Modular Curriculum	20.109	16-C-TTHP-WMU-002		(51)
FAA COE Start Up	20.109	16-C-TTHP-WMU-001		1,638
Federal Aviation Administration - Air Transportation				
Centers of Excellence (Passed through Purdue University)				
Purdue WTIC 2 -D	20.109	4108-66685		139,551
Federal Transit Administration - Federal Transit				
Metropolitan Planning Grants (Passed through Michigan				
Department of Transportation)				
MDOT Accelerator Bridge Construction	20.505	2013-0069 Z4/120482		93,170
MDOT Continuous Count Station Distrib	20.505	2016-0069 Z2		67,745
MDOT Speed Limit Changes	20.505	2016-0069 Z1		64,935
Federal Transit Administration - Federal Transit:				
Metropolitan Planning Grants (Passed through Wayne				
State University)				
Bridge Design Manual Update	20.505	WSU18052		4,917
Research and Special Programs Administration -				
University Transportation Centers Program				
Transportation Research Center for Livable Co	20.701	DTRT13-G-UTC60	\$ 320,806	948,476
Total U.S. Department of Transportation			320,806	1,341,285
National Aeronautics and Space Administration				
Aerospace Education Services Program				
CloudSat GLOBE Support	43.001	1536500		8,109
NASA CloudSat Support	43.001	1599262		3,195
NASA Grace Part 2	43.001	NNX12AJ94G		28,497
X-ray Absorption Model	43.001	NNX17AD41G		169,380
X-Ray Photoabsorption	43.001	NNX15AJ49G		72,375
Aerospace Education Services Program (Passed				
through California Institute of Technology)				
Atomic Data for Modeling	43.001	N/A		60,000
Education (Passed through Delaware State University)				
Evaluation of OSTAR Center	43.008	N/A		10,391
Other Programs: CFDA Not Identified (Passed				
through Space Telescope Science Institute)				
Mapping AGN Broad Line Region	43.UN	N/A	-	509
Total National Aeronautics and				
Space Administration			-	352,456

See notes to schedule of expenditures
of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation				
Engineering Grants				
Cerebrospinal Fluid Flow	47.041	CBET-1723550		\$ 94,293
Impact Sensing Platform	47.041	IIP-1644613		3,860
NSF ICorps Fatigue Analysis	47.041	IIP 1739219		46,667
NSF ICorps Prnt Elect	47.041	IIP-1644805		2,498
NSF Influenza Testing	47.041	CMMI-1537379		38,222
NSF Laser Assist Drilling	47.041	IIP-1445017		22,030
PFI Smart Helmet Sensor	47.041	IIP-1701157		72,647
RET Site on Smart Vehicles	47.041	EEC-1542336		16,788
Weak Electric and Magnetic Field	47.041	1644384		3,164
Engineering Grants (Passed through Purdue University)				
Engineering Research-CISTAR	47.041	4101-83481		10,898
Engineering Grants (Passed through Stanford University)				
Advanced Combustion Engines	47.041	60447211-111120-A		14,242
Engineering Grants (Passed through Virginia Polytechnic Institute and State University)				
VTech Cyber Manufacturing Security	47.041	479183-19881		9,734
Mathematical and Physical Sciences				
Atlas of Lie Groups	47.049	DMS-1317503		3,415
CAREER Nuclear Dynamics	47.049	PHY 1654379		23,281
Nuclear Astrophysics w/ Hvy Io	47.049	PHY 1712832		60,956
Protein Analysis	47.049	CHE-1508626		79,296
RDEC of Ions	47.049	PHY-1401429		17,677
RDEC of Ions	47.049	1707467		25,587
Spin-Isospin Response	47.049	PHY-1404343		40,755
Stars 2 Active Galactic Nuclei	47.049	AST-1313265		15,010
Mathematical and Physical Sciences (Passed through University of Nebraska Lincoln)				
UNL Behavior Models	47.049	25-0524-0052-002		18,693
Mathematical and Physical Sciences (Passed through University of West Georgia)				
Expand Atomic Database	47.049	111554BWMU		8,503
Geosciences				
GP-Extra: Fostering Interest	47.050	1701007		62,735
NSF HH XRF Spectrometer	47.050	EAR-1636441		18,949
Geosciences (Passed through Columbia University in the City of New York) Columbia USSSP	47.050	12(GG009393)POG10845		5,565

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued)				
Computer and Information Science and Engineering				
CAREER Saeed 17/22	47.070	1651724		\$ 43,455
FPGA Integration in Comp Cluster	47.070	CNS-1821691		21,114
NSF HPC Solutions	47.070	CCF-1464268		21,871
NSF Memory Research Management	47.070	CNS-1421643		4,193
Computer and Information Science and Engineering (Passed through Virginia Polytechnic Institute and State State University) VTech Cyber Manufacturing Sec 2				
	47.070	479337-19881		24,453
Biological Sciences				
EAGER-NEON: Air Microbiome	47.074	1550748	\$ 8,047	70,763
Photosynthesis & Amino Acid	47.074	MCB-1244008	205,298	301,509
Regeneration in Planarians	47.074	1652312		177,505
REU Supplement Photosynthesis	47.074	MCB-1244008		174
Social, Behavioral, and Economic Sciences				
American Econ Association Summer Program	47.075	1560730		38,709
Framework for Cyber Warfare	47.075	SES-1317798		30,687
Intergenerational Epigenetic Mechanisms	47.075	BCS-1728743		92,538
The Allure of Sweetness	47.075	BCS-1330399		16,906
Vulnerable Transitions-Kenya	47.075	BCS-1430860		28,663
Education and Human Resources				
Assess Constructed Responses	47.076	DUE-1323011		46,035
Assess Facilitate Reform Teach	47.076	DUE-1347700		3,374
Broadening Participation Research	47.076	HRD-1309055	9,171	194,074
Building on MOSTs	47.076	DRL 1720613		131,987
Collab Research: ArguLex	47.076	1561155		15,705
EvaluATE	47.076	DUE-1204683		43,054
EvaluATE Support Center	47.076	1600992		441,755
Increase Impact of TUES Project	47.076	DUE-1122446		40,380
Instructional Change Higher Ed	47.076	1726315		5,263
Instructional Strategies	47.076	1726328		1,710
Instruments for UG STEM Course	47.076	1712065		2,199
MI AGEP Alliance for Transform	47.076	HRD-1305996		53,550
NSF PRIME	47.076	DGE-1437692		43,767
NSF Prime with Subawards	47.076	1544236	221,294	302,468
NSF Visual & Analysis C Code	47.076	DGE-1522883		47,338
Online Tech Ed in ATE Programs	47.076	DUE 1501794		72,351
STEP IB	47.076	DUE-0969287		190,462
Travel for Accelerating SysChg	47.076	1639180		1,248
UG Stem Instruction	47.076	DUE-1525393		157,200
Education and Human Resources (Passed through Central Michigan University) Portable Learning Stations				
	47.076	F63028		11,261

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued)				
Education and Human Resources (Passed through DSU CREST External Evaluation	47.076	12-005JNA		\$ 22,257
Education and Human Resources (Passed through University of Arizona) Z-Factor Project	47.076	268579		7,353
Education and Human Resources (Passed through University of Colorado, Boulder) Departmental Action Teams	47.076	1554430		29,901
Education and Human Resources (Passed through University of Michigan) Michigan LSAMP 3	47.076	3004280410		51,336
Education and Human Resources (Passed through University of Rochester) Curriculum Ergonomics	47.076	415907-G		65,965
Education and Human Resources (Passed through University Of Wisconsin-Madison Institute for Research on Poverty) ATE Central	47.076	459K734	\$ -	1,979
Total National Science Foundation			443,810	3,571,977
Environmental Protection Agency				
Office of Water - Water Quality Management Planning (Passed through Michigan Department of Environmental Quality) MDEQ Arcadia WMP Update	66.454	2017-0104		40,478
MDEQ Gr Water Monitoring Strategy	66.454	2014-0101		70,810
Office of Research and Development - P3 Award: National Student Design Competition for Sustainability Social Learning Platform	66.516	83679101		3,796
Total Environmental Protection Agency				115,084
U.S. Department of Energy				
Office of Science Financial Assistance Program DOE X-Ray & Transport Studies	81.049	DE-FG02-99ER45772		6,532
Fossil Energy Research and Development (Passed through Battelle Memorial Institute) CarbonSAFE in N. Michigan	81.089	US001-000057059		44,006
CO2 Storage Infrastr 2	81.089	344142		91,213

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Energy (Continued)				
Other Programs: CFDA Not Identified				
Defects in Superconductors	81.UN	7F-30203		\$ 6,585
Ion Beam Irradiation	81.UN	2F-33121		4,812
Other Programs: CFDA Not Identified (Passed through Desert Research Institute)				
Fracture Network Simulations	81.UN	649.7533		17,325
Other Programs: CFDA Not Identified (Passed through Los Alamos National Laboratory, LLC)				
LANL Student Support	81.UN	387497	\$ -	17,970
Total U.S. Department of Energy			-	188,443
U.S. Department of Education				
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education				
Fulfilling the Promise	84.116	P116F140353		707,426
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education (Passed through Indiana State University)				
Eval ISU's FIPSE Grant	84.116	14-180		61,891
National Institute on Student Achievement, Curriculum, and Assessment (Passed through Teachers College Columbia University)				
Statistical CRT	84.305	9421		67,651
Office of Special Education and Rehabilitative Services - Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (Passed through California State University-Northridge)				
WMU PepNet 4 Extension	84.326	F-11-2963-3-WMU		41,139
Office of Innovation and Improvement - School Leadership School Leadership Development	84.363	U363A130108	-	1,023,129
Total U.S. Department of Education			-	1,901,236
U.S. Department of Health and Human Services				
Health Resources and Services Administration - Model State-Supported Area Health Education Centers (Passed through Wayne State University)				
West Michigan Health Education Center-HRSA 3	93.107	WSU16135		48,317

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Health and Human Services (Continued)				
Centers for Disease Control - Injury Prevention and Control				
Research and State and Community Based Programs				
(Passed through Nationwide Children's Hospital, Research Institute)				
Reducing Child Injuries	93.136	5243JD		\$ 6,290
Substance Abuse and Mental Health Services				
Administration - Substance Abuse and Mental Health				
Services: Projects of Regional and National				
Significance Detroit Trauma Informed Project	93.243	5U79SM058786-08		3,262
Substance Abuse and Mental Health Services				
Administration - Substance Abuse and Mental Health				
Services: Projects of Regional and National Significance				
National Institutes of Health - Drug Abuse Research				
Programs				
Community Utilization of EBPRs	93.279	1R01DA042036-02	\$ 62,124	330,781
Preclinical Abuse Liability Sc	93.279	R15DA038295		120,487
SteadyRx	93.279	R34DA037130	11,292	113,023
Centers for Disease Control and Prevention:				
Investigations and Technical Assistance (Passed through				
Association for Prevention Teaching and Research)				
CDC 6/18 Case Study	93.283	17-12-TH01		13,746
Administration for Community Living - ACL National				
Institute on Disability, Independent Living, and				
Rehabilitation Research				
Effect of Guidance Surfaces	93.433	90IF0127-01-00	127,585	225,732
National Institutes of Health - Heart and Vascular				
Diseases Research				
HHS El Lipids Regulation	93.837	1R15HL121770-01A1		52,334
National Institutes of Health - Biomedical Research				
and Research Training				
Big Data Algorithms Spectrometry	93.859	1R15GM120820-01A1		68,236
National Institutes of Health - Vision Research				
BrdU Positive Neurons	93.867	1R15EY027970-01A1		39,048
Cane Design and Biomechanics	93.867	R15EY024149	-	25,712
Total U.S. Department of Health and Human Services			201,001	1,046,968

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Agency for International Development				
USAID Foreign Assistance for Programs Overseas (Passed through The National Academy of Sciences)				
NAS Egypt Aquifer System	98.001	2000007141	\$ -	\$ 43,037
Total U.S. Agency for International Development			-	43,037
Total Research and Development Cluster			1,007,346	9,593,511
Trio Cluster:				
U.S. Department of Education				
Office of Post Secondary Education - TRIO: Student Support Services				
TRIO FESP 2015/2020	84.042	P042A151231		244,487
TRIO SSS Program 2015/2020	84.042	P042A150408		276,383
Office of Post Secondary Education - TRIO: Upward Bound				
Upward Bound Kalamazoo	84.047	P047A171213		256,135
Upward Bound Van Buren	84.047	P047A171464	-	133,160
Total Trio Cluster			-	910,165
Highway Safety Cluster:				
U.S. Department of Transportation				
National Highway Traffic Safety Administration - State and Community Highway Safety (Passed through Michigan Office of Highway Safety Planning)				
Overtime Traffic Standards 6	20.600	PT-17-01		38,052
Overtime Traffic Standards 7	20.600	PT-18-01		951
National Highway Traffic Safety Administration - National Priority Safety Programs (Passed through Michigan Office of Highway Safety Planning)				
Traffic Data Relationships	20.616	OP-17-03		45,156
Traffic Data Relationships Extension	20.616	OP-18-03	-	19,668
Total Highway Safety Cluster			-	103,827

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Clusters (Continued):				
Drinking Water State Revolving Fund Cluster:				
Environmental Protection Agency				
Office of Water - Capitalization Grants for Drinking Water				
State Revolving Fund (Passed through City of Kalamazoo)				
Drinking Water Survey	66.468	P-026363	\$ -	\$ 9,217
Total Drinking Water State Revolving				
Fund Cluster			-	9,217
Fish and Wildlife Cluster:				
U.S. Department of the Interior				
U.S. Fish and Wildlife Service - Wildlife Restoration				
(Passed through Ball State University)				
Urban Deer Movements	15.611	G0550-WMU		71,546
U.S. Fish and Wildlife Service - Wildlife Restoration				
(Passed through The Nature Conservancy)				
Field Trial Test Chitosan	15.611	1041-0004	16,963	23,246
Total Fish and Wildlife Cluster			16,963	94,792
Highway Planning and Construction Cluster:				
U.S. Department of Transportation				
Federal Highway Administration - Highway Planning and				
Construction (Passed through Wisconsin Department of				
Transportation)				
WI DOT Reflective Cracking	20.205	0092-14-01	-	630
Total Highway Planning and Construction				
Cluster			-	630
Public Works and Economic Development Cluster:				
U.S. Department of Commerce				
Investments for Public Works and Economic				
Development Facilities				
Business Tech Park Phase 2	11.300	06-01-06040	-	66,320
Total Public Works and Economic				
Development Cluster			-	66,320

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Other Federal Awards				
U.S. Department of Agriculture				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Michigan Department of Health and Human Services)				
MDHHS WIC 16/17	10.557	E20170711-002		\$ 53,114
MDHHS WIC 17/18	10.557	E20182537-001		126,877
MDHHS WIC Academy	10.557	E20172815-00		51,270
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Education)				
Food Care 2	10.558	6889	\$ -	12,960
Total U.S. Department of Agriculture			-	244,221
U.S. Department of Defense				
Language Grant Program				
MI STARTALK Chinese Academy	12.900	H98230-18-1-0170	-	4,829
Total U.S. Department of Defense			-	4,829
National Aeronautics and Space Administration				
Aerospace Education Services Program				
Polar Vorticity Fellowship	43.001	NNX16AP44H		46,686
Education (Passed through Michigan Space Grant Consortium)				
MSGC Plasma Assist Combustion	43.008	SUBK00009436		1,393
Space Technology				
NASA Oscill Grad Fellow	43.012	NNX16AM96H	-	54,471
Total National Aeronautics and Space Administration			-	102,550
National Endowment for the Arts and the Humanities				
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Arts Midwest)				
Black Violin Touring Fund	45.025	00020482		3,000
Promotion of the Humanities: Challenge Grants				
Humanities 4 Everybody 16/21	45.130	ZH-252947-17	-	958
Total National Endowment for the Arts and the Humanities			-	3,958

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Other Federal Awards (Continued):				
Small Business Administration				
Small Business Development Center (Passed through Grand Valley State University)				
SBDC 2017	59.037	P0074323	\$ -	\$ 131,853
Total Small Business Administration			-	131,853
U.S. Department of Education				
Undergraduate International Studies and Foreign Language Programs		000000000P016A160054		
SWMI Education Initiative	84.016	- 17	29,452	159,550
Office of Vocational and Adult Education - Vocational Education: Basic Grants to States (Passed through Michigan Department of Education)				
CTE Improvement 2016/2017	84.048	173280-17184		4,069
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training				
Orientation & Mobility Prep 2	84.129	H129P140002		146,423
Rehabilitation Training	84.129	H129B140075		231,687
Vision Rehab Therapy 3	84.129	H129P140005		149,988
Migrant Education: College Assistance Migrant Program				
CAMP Program	84.149	S149A120035		35,018
CAMP Program 17/22	84.149	S149A170017		271,751
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities				
Interdisciplinary Prep in Autism	84.325	H325K170155		86,472
Prep Teacher of Child Impaired	84.325	H325K140204 - 17		266,918
Office of Special Education and Rehabilitative Services - Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (Passed through University of Central Florida)				
National TA Center 2	84.326	14108006		207,099
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Michigan Department of Talent and Economic Development)				
KCP Gear Up 16/17	84.334	16-00-15		69,377
KCP Gear UP 17/18	84.334	16-00-15		91,851

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Education (Continued)				
Office of Post Secondary Education - Child Care Access Means Parents in School				
Child Care Access 17/21	84.335	P335A170135		\$ 115,832
English Language Acquisition Grants				
English Learners and Teacher Ed	84.365	T365Z170217		271,441
Office of Elementary and Secondary Education				
Mathematics and Science Partnerships (Passed through EUP Mathematics and Science Center)				
EUP Math Science SMILE	84.366	8712		18,448
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Kalamazoo Regional Educational Service Agency)				
Math Instructional Coaching	84.366	162410		1,083
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Manistee-Wexford-Missaukee Regional Math and Science Center)				
MWM Math Science IMPACT	84.366	8717		22,847
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Muskegon Area ISD (MAISD) Math & Science Center)				
Math Recovery MSP Project	84.366	7022560		53,998
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Saginaw Valley State University Regional Math & Science Center)				
AIM-Achieving with Intel Math	84.366	8713		35,132
Office of Elementary and Secondary Education - Supporting Effective Instruction State Grant (Passed through Central Michigan University)				
Evaluation Improve Teacher Quality	84.367	S63149		5,459
Office of Elementary and Secondary Education - Supporting Effective Instruction State Grant (Passed through Michigan Department of Education)				
Improving Teacher Quality	84.367	160290-022		75,442
Next Gen of Teachers Institute	84.367	170291-2018		1,443
Office of Elementary and Secondary Education - Supporting Effective Instruction State Grant (Passed through National Writing Project Corporation)				
SEED Leadership 17/18	84.367	94-MI06-SEED2017-ILI		11,517

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Education (Continued)				
Office of Elementary and Secondary Education - School Improvement				
Turnaround School Leaders Program	84.377	S377B140051	\$ 262,107	\$ 538,319
Transition Programs for Students with Intellectual Disabilities into Higher Education (Passed through University of Massachusetts Boston)				
Coordinating Center for TPSID	84.407	BQ00558519		6,738
Office of Innovation and Improvement - Supporting Effective Educator Development Program				
SEED High-Impact Leadership	84.423	U423A170077	7,110	794,825
Total U.S. Department of Education			298,669	3,672,727
U.S. Department of Health and Human Services				
Health Resources and Services Administration - Model State-Supported Area Health Education Centers (Passed through Wayne State University)				
Western Regional AHEC	93.107	WSU17118		153,455
Maternal and Child Health Federal Consolidated Programs (Passed through Wayne State University)				
MI-LEND Program	93.110	WSU17104		26,514
Health Resources and Services Administration - Nursing Workforce Diversity				
Empowering Nursing Students	93.178	D19HP30866-01-00		434,547
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services: Projects of Regional and National Significance				
SBIRT Training	93.243	1H79TI025960-01		127,000
Universal New born Hearing Screening (Passed through Wayne State University)				
Michigan LEND Pediatric	93.251	WSU16148		290
Michigan LEND Pediatric 2	93.251	WSU17099		13,511
Administration for Children and Families - Adoption Opportunities				
Genesee Trauma Informed Yr5	93.652	90CO1098-05-00		719,590
Health Resources and Services Administration - Mental and Behavioral Health Education and Training Grants				
I-PEER Professional Track	93.732	M01HP31394-01-00		250,288
Health Resources and Services Administration - Maternal and Child Health Services Block Grant to the States (Passed through Michigan Department of Health and Human Services)				
FAS Center of Excellence-14	93.994	E20182693-00	-	3,162
Total U.S. Department of Health and Human Services			-	1,728,357
Total Other Federal Awards			298,669	5,888,495
Grand Total			\$ 1,322,978	\$ 199,199,932

See notes to schedule of expenditures of federal awards.

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 grant activity of Western Michigan University (the "University") under programs of the federal government for the year ended June 30, 2018. The information in the 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* (the "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 in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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. Pass-through entity identifying numbers are presented where available.

The University has not elected to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Adjustments and Transfers

During the year ended June 30, 2018, there were the following transfers of grant overpayments:

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, Western Michigan University carried forward \$60,900 of Federal Work Study (84.033) funds from the year ended June 30, 2018 to the year ending June 30, 2019 and carried back and expended \$55,186 from the year ended June 30, 2018 to the year ended June 30, 2017. The University transferred \$6,213 of Federal Work Study (84.033) funds to Supplemental Education Opportunity Grant (84.007) for the year ended June 30, 2018.

In addition, the University expended \$2,497 of Supplemental Education Opportunity Grant (84.007) funds carried forward from the year ended June 30, 2017.

Note 4 - Loans 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 administrative cost allowances. These expenditures were paid from funds available from the repayment of prior loans. Of the \$8,611,466 amount outstanding, \$1,148,669 consists of loans advanced to students during the current year.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☒ Yes ☐ None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

☒ Yes ☐ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, and 84.268	Student Financial Assistance Cluster
84.042 and 84.047	TRIO Cluster
84.423	Supporting Effective Educator Development Program

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

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

Section II - Financial Statement Audit Findings

None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2018

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
2018-001	<p>CFDA Number, Federal Agency, and Program Name - Student Financial Assistance Cluster, U.S. Department of Education, Federal Perkins Loan Program (84.038)</p> <p>Federal Award Identification Number and Year - P038A062105</p> <p>Pass-through Entity - None</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - No</p> <p>Criteria - For a Federal Perkins loan, the institution must establish a repayment plan. The repayment period begins after an initial grace period of either six months or nine months after the student ceases to be at least a half-time student at an institution of higher education, depending on when the loan was made (34 CFR section 674.31(b)(2)).</p> <p>Condition - A certain student that was eligible for deferment improperly entered the repayment period.</p> <p>Context - For one of the 25 students selected for testing, the student was improperly entered into repayment despite still being in the deferment period.</p> <p>Cause and Effect - The University manually verifies the students' last date of attendance. A control was lacking to review the manual input of the dates, and as a result, the wrong date was used when verifying against the date reported by the third-party loan servicer.</p> <p>Recommendation - The University should establish a review procedure to ensure that the proper dates are reported by the third-party loan servicer to ensure students are placed in repayment at the proper time.</p> <p>Views of Responsible Officials and Corrective Action Plan - The University will train individuals on the current policy and review procedures to further ensure that proper dates for student statuses will be updated to loan servicers to ensure students are entering proper repayment.</p>	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2018

Reference Number	Finding	Questioned Costs
2018-002	<p>CFDA Number, Federal Agency, and Program Name - Student Financial Assistance Cluster, U.S. Department of Education, Federal Direct Loan Program (84.268)</p> <p>Federal Award Identification Number and Year - N/A</p> <p>Pass-through Entity - None</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - No</p> <p>Criteria - Changes in student's status are required to be reported to the National Student Loan Data System (NSLDS) or the guarantee agency within 30 days of the change or included in a student status confirmation report sent to NSDLS within 60 days of the status change (34 CFR Section 682.610).</p> <p>Condition - The University did not report a certain student status change in a timely manner.</p> <p>Context - Of the 25 students selected for status change testing, two of these students did not have a status change reported in a timely manner.</p> <p>Cause and Effect - A control was lacking to ensure status changes were reported to NSLDS in a timely manner. As a result, status changes were not updated timely.</p> <p>Recommendation - The University should implement a procedure for someone independent of the status updated to review the listing of withdrawn and graduated students to ensure each student's status is properly updated in NSLDS.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The University will review the current regulation and establish procedures to review the listing of withdrawn and graduated students to ensure each student's status is accurately updated in NSLDS.</p>	None