
Western Michigan University

Federal Awards Supplemental Information
June 30, 2021

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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"), a component unit of the State of Michigan, and its discretely presented component units as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 23, 2021, which contained an unmodified opinion on the 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 September 23, 2021.

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

June 24, 2022

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"), a component unit of the State of Michigan, and its aggregate discretely presented component units as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated September 23, 2021. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 & Moreau, PLLC

September 23, 2021

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

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, 2021. 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, 2021.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the OMB Uniform Guidance, which is described in the accompanying schedule of findings and questioned costs as Finding 2021-001. Our opinion on each major federal program is not modified with respect to this matter.

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

To the Board of Trustees
Western Michigan University

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 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, described in the accompanying schedule of findings and questioned costs as Findings 2021-001 and 2021-002, 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. 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 & Moran, PLLC

June 24, 2022

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Student Financial Assistance Cluster - U.S. Department of Education:						
Federal Supplemental Educational Opportunity Grant	Direct	84.007	P007A172105	U.S. Department of Education	\$ 1,335,249	\$ -
Federal Work - Study Program	Direct	84.033	P033A172105	U.S. Department of Education	601,088	-
Federal Perkins Loan Program	Direct	84.038	P038A062105	U.S. Department of Education	5,409,587	-
Federal Pell Grant Program	Direct	84.063	P063P170246	U.S. Department of Education	20,990,415	-
Federal Direct Loan Program	Direct	84.268	FED DIRECT LOAN PROG	U.S. Department of Education	107,096,241	-
Student Financial Assistance Cluster Total					135,432,580	-
Research and Development Cluster:						
U.S. Department of Commerce - Sea Grant Support	Pass-through	11.417	3004932530	Michigan Sea Grant	78,282	-
U.S. Department of Defense:						
Military Medical Research and Development	Direct	12.420	W81XWH201	U.S. Department of Defense	85,133	-
Air Force Defense Research Sciences Program	Direct	12.800	FA9550-18-1-0442	U.S. Department of Defense	98,811	-
Air Force Defense Research Sciences Program	Direct	12.800	FA9550-20-1-0209	U.S. Department of Defense	282,927	-
			20-EPA-RQ-53			
Research and Technology Development	Direct	12.910	Cagecd 1D340	U.S. Department of Defense	100,632	-
Uniformed Services University Medical Research Projects	Pass-through	12.750	S-11021-07-02	Geneva Foundation	10,015	-
Uniformed Services University Medical Research Projects	Pass-through	12.750	S-11054-02	Geneva Foundation	31,869	-
Air Force Defense Research Sciences Program	Pass-through	12.800	10836	SafeSense Technologies, LLC	622	-
U.S. Department of Defense Total					610,009	-
U.S. Department of the Interior:						
Research and Data Acquisition	Direct	15.808	G19AC00315	U.S. Geological Survey	59,792	-
Research and Data Acquisition	Direct	15.808	G19AC00259	U.S. Geological Survey	24,762	20,358
Research and Data Acquisition	Direct	15.808	G20AC00462	U.S. Geological Survey	2,810	-
National Cooperative Geologic Mapping Program	Direct	15.810	G19AC00308	U.S. Geological Survey	23,395	-
National Cooperative Geologic Mapping Program	Direct	15.810	G20AC00417	U.S. Geological Survey	9,237	-
National Geological and Geophysical Data Preservation Program	Direct	15.814	G19AP00062	U.S. Geological Survey	11,199	-
National Geological and Geophysical Data Preservation Program	Direct	15.814	G20AP00083	U.S. Geological Survey	77,374	-
U.S. Department of the Interior Total					208,569	20,358
U.S. Department of Justice:						
Crime Victim Assistance/Discretionary Grants	Pass-through	16.582	21983	City of Grand Rapids	16,875	-
Drug Court Discretionary Grant Program	Pass-through	16.585	581140-20-01	University of North Carolina at Wilmington	23,073	-
U.S. Department of Justice Total					39,948	-
U.S. Department of State - AEECA PD Programs	Pass-through	19.900	SKZ10017GR218	American Councils for International Education	1,722	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Research and Development Cluster (Continued):						
U.S. Department of Transportation:						
Air Transportation Centers of Excellence	Direct	20.109	16-C-TTHP-WMU-005	Federal Aviation Administration Iowa State	\$ 61,445	\$ -
Air Transportation Centers of Excellence	Pass-through	20.109	021466A	University	71,492	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2016-0069 Z6/R2	Michigan Department of Transportation	50,450	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2016-0069 Z9	Michigan Department of Transportation	101,390	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313 Z1	Michigan Department of Transportation	84,680	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313 Z3	Michigan Department of Transportation	50,883	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313 Z5	Michigan Department of Transportation	18,940	-
U.S. Department of Transportation Total					439,280	-
National Aeronautics and Space Administration:						
Aerospace Education Services Program	Direct	43.001	NNX17AD41G	National Aeronautics and Space Administration	16,641	-
Aerospace Education Services Program	Direct	43.001	80NSSC18K0763	National Aeronautics and Space Administration	115,579	-
Aerospace Education Services Program	Direct	43.001	80NSSC18K1681	National Aeronautics and Space Administration	3,488	-
Aerospace Education Services Program	Direct	43.001	80NSSC20K0498	National Aeronautics and Space Administration	24,470	-
Aerospace Education Services Program	Direct	43.001	80NSSC20K0767	National Aeronautics and Space Administration	139,514	-
Space Technology	Direct	43.012	80NSSC19K1135	National Aeronautics and Space Administration	12,882	-
Space Technology	Direct	43.012	80NSSC20K1179	National Aeronautics and Space Administration	52,771	-
Education	Pass-through	43.008	PO127382	Delaware State University	6,763	-
National Aeronautics and Space Administration Total					372,108	-
National Science Foundation:						
Engineering Grants	Direct	47.041	CMMI-1537379	National Science Foundation	(3,382)	3,711
Engineering Grants	Direct	47.041	CBET-1723550	National Science Foundation	4,642	-
Engineering Grants	Direct	47.041	CMMI-1745378	National Science Foundation	40,205	-
Engineering Grants	Direct	47.041	IIP-1701157	National Science Foundation	(179)	-
Engineering Grants	Direct	47.041	1917144	National Science Foundation	50,859	-
Engineering Grants	Direct	47.041	1935382	National Science Foundation	13,982	-
Engineering Grants	Direct	47.041	2032744	National Science Foundation	43,013	-
Engineering Grants	Direct	47.041	2026981	National Science Foundation	31,403	-
Engineering Grants	Direct	47.041	2027104	National Science Foundation	16,729	-
Mathematical and Physical Sciences	Direct	47.049	PHY1712832	National Science Foundation	121,590	-
Mathematical and Physical Sciences	Direct	47.049	PHY1654379	National Science Foundation	114,550	-
Mathematical and Physical Sciences	Direct	47.049	1707467	National Science Foundation	7,617	-
Mathematical and Physical Sciences	Direct	47.049	CHE-1808554	National Science Foundation	85,908	-
Mathematical and Physical Sciences	Direct	47.049	2003581	National Science Foundation	104,561	-
Mathematical and Physical Sciences	Direct	47.049	2003379	National Science Foundation	83,936	-
Mathematical and Physical Sciences	Direct	47.049	2003592	National Science Foundation	90,620	-
Geosciences	Direct	47.050	1701007	National Science Foundation	41,610	-
Geosciences	Direct	47.050	EAR-1828880	National Science Foundation	34,330	-
Geosciences	Direct	47.050	1936518	National Science Foundation	48,051	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Research and Development Cluster - National Science Foundation (Continued):						
Geosciences	Direct	47.050	2026882	National Science Foundation	\$ 775	\$ -
Computer and Information Science and Engineering	Direct	47.070	CNS-1821691	National Science Foundation	26,047	-
Computer and Information Science and Engineering	Direct	47.070	2017289	National Science Foundation	61,222	-
Computer and Information Science and Engineering	Direct	47.070	2030611	National Science Foundation	31,211	-
Biological Sciences	Direct	47.074	1652312	National Science Foundation	98,743	-
Biological Sciences	Direct	47.074	DEB-1754627	National Science Foundation	162,792	-
Biological Sciences	Direct	47.074	1952726	National Science Foundation	44,848	-
Social, Behavioral, and Economic Sciences	Direct	47.075	1560730	National Science Foundation	44,054	-
Social, Behavioral, and Economic Sciences	Direct	47.075	BCS-1728743	National Science Foundation	4,216	-
Education and Human Resources	Direct	47.076	DUE-1323011	National Science Foundation	11,443	-
Education and Human Resources	Direct	47.076	HRD-1309055	National Science Foundation	146,562	42,390
Education and Human Resources	Direct	47.076	1561155	National Science Foundation	20,128	-
Education and Human Resources	Direct	47.076	1600992	National Science Foundation	537,622	-
Education and Human Resources	Direct	47.076	DRL 1720613	National Science Foundation	244,091	-
Education and Human Resources	Direct	47.076	1726328	National Science Foundation	120,337	-
Education and Human Resources	Direct	47.076	1726315	National Science Foundation	91,123	-
Education and Human Resources	Direct	47.076	1712065	National Science Foundation	70,189	-
Education and Human Resources	Direct	47.076	1841783	National Science Foundation	617,988	82,711
Education and Human Resources	Direct	47.076	1914880	National Science Foundation	123,463	-
Education and Human Resources	Direct	47.076	1935944	National Science Foundation	33,148	-
Education and Human Resources	Direct	47.076	2000388	National Science Foundation	216,313	124,127
Education and Human Resources	Direct	47.076	2030720	National Science Foundation	60,743	-
Education and Human Resources	Direct	47.076	2043620	National Science Foundation	2,438	-
Education and Human Resources	Direct	47.076	DUE-1525393	National Science Foundation	16,544	820
Engineering Grants	Pass-through	47.041	4101-83481	Purdue University	26,320	-
Education and Human Resources	Pass-through	47.076	3004280410	University of Michigan	6,368	-
Education and Human Resources	Pass-through	47.076	3004280410	University of Michigan	41,786	-
Education and Human Resources	Pass-through	47.076	10090	Center for Occupational Research and Development (CORD)	1,500	-
Education and Human Resources	Pass-through	47.076	011699-002	University of Cincinnati	30,203	-
Education and Human Resources	Pass-through	47.076	10025	Calvin College	9,977	-
Education and Human Resources	Pass-through	47.076	RC109684WMU	Michigan State University	9,152	-
Education and Human Resources	Pass-through	47.076	1708054Z1	Michigan Technological University	16,577	-
Education and Human Resources	Pass-through	47.076	32583-01	Rochester Institute of Technology	487	-
Education and Human Resources	Pass-through	47.076	F1519-01 PO# iB00450656	New York University	7,052	-
Education and Human Resources	Pass-through	47.076	5119692	University of North Carolina at Chapel Hill	16,830	-
Education and Human Resources	Pass-through	47.076	UWSC12283 BPO#51788	University of Washington	1,379	-
Education and Human Resources	Pass-through	47.076	1001131-04	Baylor University	1,388	-
Education and Human Resources	Pass-through	47.076	SUBK00015229	University of Michigan	11,155	-
National Science Foundation Total					3,896,259	253,759

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Research and Development Cluster (Continued):						
U.S. Department of Energy:						
Conservation Research and Development						
High-Performance Anode with Yolk-Shell Si/C and Carbon Nanotube	Direct	81.086	DE-EE0009111	U.S. Department of Energy	\$ 2,547,011	\$ 1,161,461
High-Performance Anode with Yolk-Shell Si/C and Carbon Nanotube	Direct	81.UN	+8F-30214	Argonne National Laboratory	31,015	-
Student Support for X-ray Spectrometer Development	Direct	81.UN	0F-60201	Argonne National Laboratory	41,182	-
Renewable Energy Research and Development	Pass-through	81.087	SA-20-04	Remade Institute	4,925	-
			PO#US001-0000768933			
Fossil Energy Research and Development	Pass-through	81.089	L1-1	Battelle Memorial Institute	25,707	-
Fossil Energy Research and Development	Pass-through	81.089	US001-0000780168, 1-1	Battelle Memorial Institute	11,135	-
U.S. Department of Energy Total					2,660,975	1,161,461
U.S. Department of Education:						
Fund for the Improvement of Postsecondary						
Fund for the Improvement of Postsecondary Education	Direct	84.116	P116F140353	U.S. Department of Education	(56,336)	-
Higher Education: Institutional Aid	Pass-through	84.031	17-108-1	Indiana State University	54,839	-
Fund for the Improvement of Postsecondary Education	Pass-through	84.116	14-180	Indiana State University	(20)	-
National Institute on Student Achievement, Curriculum, and Assessment	Pass-through	84.305	R305D180002	Northwestern University	51,368	-
U.S. Department of Education Total					49,851	-
U.S. Department of Health and Human Services:						
Research Related to Deafness and Communication Disorders	Direct	93.173	1R21DC017589-01	U.S. Department of Health and Human Services	108,954	-
Research Related to Deafness and Communication Disorders	Direct	93.173	1R21DC017560-01	U.S. Department of Health and Human Services	7,404	-
Drug Abuse Research Programs	Direct	93.279	1R01DA042036-02	U.S. Department of Health and Human Services	394,761	54,685
Drug Abuse Research Programs	Direct	93.279	1R01DA045733-01A1	U.S. Department of Health and Human Services	260,389	-
Biomedical Research and Research Training	Direct	93.859	1R15GM120820-01A1	U.S. Department of Health and Human Services	22,620	-
Biomedical Research and Research Training	Direct	93.859	1R15GM139069-01A1	U.S. Department of Health and Human Services	27,794	-
Child Health and Human Development Extramural Research	Direct	93.865	1R15HD097585-01A1	U.S. Department of Health and Human Services	154,376	43,131
Vision Research	Direct	93.867	1R15EY027970-01A1	U.S. Department of Health and Human Services	102,739	-
Vision Research	Direct	93.867	2R15EY024149-02A1	U.S. Department of Health and Human Services	97,147	-
CDC-WMU Evaluation Center - Intergovernmental Personnel Act Assignment	Direct	93.UN	#18IPA1812454			
			FP063901-01-PR	Centers for Disease Control and Prevention	(543)	-
Drug Abuse Research Programs	Pass-through	93.279	(SUB000004	University of Chicago	78,497	-
Extramural Research Programs in the Neuro-sciences and Neurological Disorders	Pass-through	93.853	PO 3005714662	University of Michigan	15,595	-
U.S. Department of Health and Human Services Total					1,269,733	97,816

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Research and Development Cluster (Continued):						
U.S. Agency for International Development:						
USAID Foreign Assistance for Programs Overseas	Pass-through	98.001	2000007141	The National Academy of Sciences	\$ (1)	\$ -
USAID Foreign Assistance for Programs Overseas	Pass-through	98.001	2000010564	The National Academy of Sciences	25,693	-
U.S. Agency for International Development Total					25,692	-
Research and Development Cluster Total					9,652,428	1,533,394
TRIO Cluster - U.S. Department of Education:						
TRIO FESP 2015-2020	Direct	84.042	P042A151231	U.S. Department of Education	41,713	-
TRIO SSS Program 2015-2020	Direct	84.042	P042A150408	U.S. Department of Education	43,347	-
TRIO SSS-Teacher Preparation	Direct	84.042	P042A200331	U.S. Department of Education	203,876	-
TRIO Student Success Program	Direct	84.042	P042A200480	U.S. Department of Education	213,722	-
TRIO Upward Bound Kzoo	Direct	84.047	P047A171213	U.S. Department of Education	241,488	-
TRIO Upward Bound VanBuren	Direct	84.047	P047A171464	U.S. Department of Education	241,447	-
TRIO Cluster Total					985,593	-
Economic Development Cluster - U.S. Department of Commerce -						
Investments for Public Works and Economic Development Facilities	Direct	11.300	06-01-06040	U.S. Department of Commerce	565,182	-
Other Federal Awards:						
U.S. Department of Agriculture:						
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20202306-00	Michigan Department of Health and Human Services	60,365	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20204085- 00	Michigan Department of Health and Human Services	43,883	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20204087-00	Michigan Department of Health and Human Services	39,967	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20212568-00	Michigan Department of Health and Human Services	199,697	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20213972-00	Michigan Department of Health and Human Services	12,561	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	19-10988	State of California Department of Public Health	63,567	-
U.S. Department of Agriculture Total					420,040	-
U.S. Department of the Interior - National Cooperative Geologic Mapping Program	Direct	15.810	G20AC00234	U.S. Geological Survey	12,616	-
U.S. Department of the Treasury - COVID-19 - Coronavirus Relief Fund - Universities	Pass-through	21.019	COVID-19 AUG2020-WMU-CRF	Michigan Department of Higher Education	12,498,800	-

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Other Federal Awards (Continued):						
National Aeronautics and Space Administration:						
Space Technology	Direct	43.012	NNX16AM96H	National Aeronautics and Space Administration	\$ 20	\$ -
Education	Pass-through	43.008	SUBK00011215	University of Michigan	509	-
Education	Pass-through	43.008	SUBK00010288	University of Michigan	40,000	-
Education	Pass-through	43.008	PO300602123			
			SUBK00010288	University of Michigan	1,500	-
Education	Pass-through	43.008	PO300602123			
			SUBK00010288	University of Michigan	5,000	-
Education	Pass-through	43.008	PO300602123			
			SUBK00010288	University of Michigan	4,727	-
Education	Pass-through	43.008	PO300602123			
			SUBK00010288	University of Michigan	4,960	-
Education	Pass-through	43.008	PO300602123			
			SUBK00010288	University of Michigan	4,999	-
Education	Pass-through	43.008	SUBK00015419	University of Michigan	30	-
Education	Pass-through	43.008	SUBK00015419	University of Michigan	8,000	-
					69,745	-
National Aeronautics and Space Administration Total						
National Endowment for the Arts and the Humanities:						
Promotion of the Humanities:						
College Grants	Direct	45.130	ZH-252947-17	National Endowment for the Humanities	23,647	-
Seminars and Institutes	Direct	45.163	EH-272420-20	National Endowment for the Humanities	97,638	-
Promotion of the Arts - Partnership Agreements	Pass-through	45.025	00024713	Arts Midwest	1,600	-
State Library Program	Pass-through	45.310	10458	Michigan Department of Education	1,320	-
Institute of Museum and Library Services: National Leadership Grants	Pass-through	45.312	LG-246434-OLS-20	Ypsilanti District Library	1,231	-
					125,436	-
National Endowment for the Arts and the Humanities Total						
Small Business Administration:						
Small Business Development Center	Pass-through	59.037	P0088803	Grand Valley State University	232,762	-
Small Business Development Center	Pass-through	59.037	MISBDC-2021-09	Grand Valley State University	96,505	-
					329,267	-
Small Business Administration Total						

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Other Federal Awards (Continued):						
U.S. Department of Education:						
Rehabilitation Long-Term Training	Direct	84.129	H129P190007	U.S. Department of Education	\$ 110,198	\$ -
Rehabilitation Long-Term Training	Direct	84.129	H129P190001	U.S. Department of Education	148,572	-
Migrant Education: College Assistance Migrant Program	Direct	84.149	S149A170017	U.S. Department of Education	416,366	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K140204 - 17	U.S. Department of Education	21,400	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K170155-18	U.S. Department of Education	294,400	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K200043	U.S. Department of Education	104,877	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.327	H327S200006	U.S. Department of Education	229,580	-
Child Care Access Means Parents in School	Direct	84.335	P335A170135-18A	U.S. Department of Education	170,508	63,367
English Language Acquisition Grants	Direct	84.365	T365Z170217-18	U.S. Department of Education	437,892	-
Supporting Effective Educator Development Program	Direct	84.423	U423A170077	U.S. Department of Education	3,010,821	73,156
COVID-19 Education Stabilization Fund	Direct	84.425E	COVID-19 P425E202190	U.S. Department of Education	13,428,304	-
COVID-19 Education Stabilization Fund	Direct	84.425F	COVID-19 P425F202164	U.S. Department of Education	45,327,839	-
Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	Pass-through	84.326	14108006	University of Central Florida	77,206	-
Gaining Early Awareness and Readiness for Undergraduate Programs	Pass-through	84.334	10213	Michigan Development of Talent and Economic Development	279	-
U.S. Department of Education Total					63,778,242	136,523
U.S. Department of Health and Human Services:						
Nursing Workforce Diversity	Direct	93.178	D19HP30866-01-00	U.S. Department of Health and Human Services	521,722	-
Mental and Behavioral Health Education and Training Grants	Direct	93.732	M01HP31394-01-00	U.S. Department of Health and Human Services	718,057	-
Mental and Behavioral Health Education and Training Grants	Direct	93.732	T98HP33434-01-00	U.S. Department of Health and Human Services	476,700	-
Model State-Supported Area Health Education Centers	Pass-through	93.107	WSU19112	Wayne State University	38,219	-
Model State-Supported Area Health Education Centers	Pass-through	93.107	WSU20102	Wayne State University	86,826	-
Maternal and Child Health Federal Consolidated Programs	Pass-through	93.110	WSU19100	Wayne State University	307	-
Maternal and Child Health Federal Consolidated Programs	Pass-through	93.110	WSU19095	Wayne State University	2,655	-
Maternal and Child Health Federal Consolidated Programs	Pass-through	93.110	WSU20114	Wayne State University	13,036	-
Injury Prevention and Control Research and State and Community Based Programs	Pass-through	93.136	E20203596-00	Michigan Department of Health and Human Services	32,534	-
Injury Prevention and Control Research and State and Community Based Programs	Pass-through	93.136	E20213521-00	Michigan Department of Health and Human Services	73,613	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	Pass-through	93.243	1H792M082137-01	Gun Lake Tribe	12,579	-
Healthy Start Initiative	Pass-through	93.926	2019-1396	Kalamazoo County Health and Community Services	12,794	-

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Other Federal Awards - U.S. Department of Health and Human Services						
(Continued):						
Maternal and Child Health Services Block Grant to the States	Pass-through	93.994	20200036-00	Michigan Department of Health and Human Services	\$ 7,609	\$ -
U.S. Department of Health and Human Services	Pass-through	93.994	E20212505-00	Michigan Department of Health and Human Services	10,069	-
U.S. Department of Health and Human Services Total					2,006,720	-
			TOTAL OTHER FEDERAL AWARDS		79,240,866	136,523
			TOTAL FEDERAL EXPENDITURES		\$ 225,876,649	\$ 1,669,917

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

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, 2021. 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 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, except for expenditures related to Assistance Listing Number (ALN) 21.019, Coronavirus Relief Fund (CRF). CRF does not apply 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*, but rather applies the U.S. Department of the Treasury's guidance and frequently asked questions outlined in the 2021 Compliance Supplement. 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 pass-through entity identifying numbers are presented where available.

The University has elected not 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, 2021, there were the following transfers of grant overpayments:

As allowable and in accordance with federal regulations issued by the Department of Education, the University carried forward and expended \$101,265 of Federal Work-Study (84.033) from the year ended June 30, 2020 to the year ended June 30, 2021. The University transferred \$496,510 of Federal Work-Study funds to Supplemental Education Opportunity Grant (84.007) for the year ended June 30, 2021. The University carried forward \$15,230 of Federal Work-Study from the year ended June 30, 2021 to the year ended June 30, 2022.

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. These expenditures were paid from funds available from the repayment of prior loans. There were no federal Perkins loans advanced to students during the current year, and the balance outstanding at June 30, 2021 was \$4,157,002.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

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 X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X Yes _____ None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? X Yes _____ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.038, 84.063, 84.268	Student Financial Assistance Cluster	Unmodified
21.019	COVID-19 - Coronavirus Relief Fund	Unmodified
84.425	COVID-19 - Education Stabilization Fund	Unmodified
84.423	Supporting Effective Educator Development Program	Unmodified

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

\$3,000,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section III - Federal Program Audit Findings

Reference Number	Finding
2021-001	<p>ALN, Federal Agency, and Program Name - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268, Federal Pell Grants ALN 84.063, and Federal Supplemental Educational Opportunity Grant ALN 84.007</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Significant deficiency and material noncompliance with laws and regulations</p> <p>Repeat Finding - No</p> <p>Criteria - Returns of Title IV funds are required to be deposited or transferred into the student financial aid account or electronic fund transfers initiated to ED as soon as possible but no later than 45 days after the date the institution determines that the student withdrew (34 CFR 668.173(b)). However, the institution must return those funds for which it is responsible as soon as possible but no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance (34 CFR 668.21(b)).</p> <p>Condition - The University initiated certain returns of Title IV funds after the required timing.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - Of the 25 students tested, there were 10 students with returns calculated properly but initiated after the required timing, ranging from 46 to 91 days after the withdrawal date.</p> <p>Cause and Effect - The University did not have a control in place to ensure all returns of Title IV refunds are initiated timely, and, as a result, certain returns were after the required time period.</p> <p>Recommendation - The University should implement controls to ensure return of Title IV refunds are initiated timely.</p> <p>Views of Responsible Officials and Corrective Action Plan - The Student Financial Aid (SFA) office agrees with the finding that certain Return of Title IV funds (R2T4) were initiated after the required time. Management acknowledges the deficiencies are due to the lack of reports indicating when a student withdrew and a staffing shortage. In response to the finding, SFA has evaluated its R2T4 procedures and will strengthen its internal controls by implementing review of weekly reports, hiring new staff and temporary employees, training staff on the R2T4 process, holding monthly meetings, and implementing a self-assessment process.</p> <p>Additionally, the SFA office recently hired an associate director of compliance to ensure regulatory and administrative requirements for Title IV federal student aid programs. The associate director will periodically review R2T4 processes and procedures to ensure compliance, facilitate the monthly R2T4 meetings, and track and monitor R2T4 deadlines to ensure timely completion to manage and mitigate risk.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2021-002	<p>ALN, Federal Agency, and Program Name - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - No</p> <p>Criteria - When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs (34 CFR 668.22).</p> <p>Condition - The University did not return all of the funds calculated to be returned for a student.</p> <p>Questioned Costs - \$1,732</p> <p>Identification of How Questioned Costs Were Computed - The amount of aid that was not returned.</p> <p>Context - Of the 25 students tested, there was 1 student with the incorrect amount of aid returned.</p> <p>Cause and Effect - The University calculated the proper amount of aid to be returned and attempted to return the aid; however, there was an error in initiating the return within the student information system, causing the aid to not be returned. The University attempted to follow up on the error but because of staffing shortages and the pandemic, the aid was ultimately not returned. The University did not have a control in place to ensure that the aid was actually returned for this student.</p> <p>Recommendation - The University should implement controls to ensure Title IV refunds are returned appropriately.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2021-002 (Continued)	<p>Views of Responsible Officials and Planned Corrective Actions - The Student Financial Aid (SFA) office agrees with the finding that all the funds calculated to be returned for a student were not billed back. Our review confirmed all other aid for the student was billed back successfully. However, the \$1,732 unsubsidized loan that was attempted to be returned but did not transmit to COD due to a staff-initiated change to the NSLDS review status code in our ERP system, Banner. Unaware of an update to the NSLDS review status code, another staff member attempted to return the aid and opened an internal help ticket after realizing the \$1,732 could not be returned. The ticket was closed prematurely and without appropriate follow-up to ensure the return could occur.</p> <p>Management acknowledges a deficiency in the staff's understating of Banner NSLDS review status codes, their impact on returns, and the need to follow up on help tickets. In response to the finding, SFA will evaluate its Banner NSLDS review status code and help ticket procedures and will strengthen its processes by training staff, testing resting resolved ticket issues before assigning a closed status, and following up on help tickets.</p> <p>The isolated occurrence was corrected on June 16, 2022.</p>