Western Michigan University

Federal Awards Supplemental Information
June 30, 2019
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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, 2019 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 30, 2019, 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 30, 2019.

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.

March 5, 2020
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, a component unit of the State of Michigan, and its aggregate discretely presented component units (the "University") as of and for the year ended June 30, 2019 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 30, 2019. 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.

September 30, 2019
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 the University's major federal program for the year ended June 30, 2019. The University's major federal program is 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 program.

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 the major federal program for the year ended June 30, 2019.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

March 5, 2020
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<tr>
<th>Student Financial Assistance Cluster</th>
<th>Federal Agency</th>
<th>Direct/Pass-Through</th>
<th>CFDA</th>
<th>Award Number/Pass-Through Entity Identifying Number</th>
<th>Grantor Name</th>
<th>Total Expenditures</th>
<th>Subaward Payments</th>
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See notes to schedule of expenditures of federal awards.
Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

Western Michigan University

Federal Agency | Direct/CFDA | Award Number/Pass-through | Grantor Name | Total Expenditures | Subaward Payments
---|---|---|---|---|---
Research and Development Cluster (cont'd)
National Science Foundation | Pass-through | 47.041 | 4101-03460 | Purdue University | 64,315 | -
National Science Foundation | Pass-through | 47.041 | 479618-19861 | Virginia Polytechnic Institute and State University | 3,048 | -
National Science Foundation | Pass-through | 47.076 | 16015 | Calvin College | 25,461 | -
National Science Foundation | Pass-through | 47.076 | F8328 | Central Michigan University | 6,898 | -
National Science Foundation | Pass-through | 47.076 | 531024A | Delaware State University | 5,410 | -
National Science Foundation | Pass-through | 47.076 | 26857 | University of Arizona | 11,158 | -
National Science Foundation | Pass-through | 47.076 | 67171707 | University of California, San Diego | 30,120 | -
National Science Foundation | Pass-through | 47.076 | 1554460 | University of Colorado, Boulder | 26,910 | -
National Science Foundation | Pass-through | 47.076 | 369268010 | University of Michigan | 25,846 | -
National Science Foundation | Pass-through | 47.076 | 369268010 | University of Michigan | 14,639 | -
National Science Foundation | Pass-through | 47.076 | 31696707 | University of Rochester | 678 | -
National Science Foundation Total | Totals | 4,266,754 | 155,144 | - | -
Environmental Protection Agency | Pass-through | 66.454 | 2017-0304 | Michigan Department of Environmental Quality | 783 | -
Environmental Protection Agency Total | Totals | 783 | - | - | -
U.S. Department of Energy | Direct | 81.100 | 8R-3026 | U.S. Department of Energy | 23,944 | -
U.S. Department of Energy | Direct | 81.200 | 7R-3026 | U.S. Department of Energy | 13,771 | -
U.S. Department of Energy | Pass-through | 81.800 | 387847 | Los Alamos National Laboratory, LLC | 6,160 | -
U.S. Department of Energy | Pass-through | 81.804 | G-24617-01 | Colorado State University | 72,761 | -
U.S. Department of Energy Total | Totals | 118,200 | - | - | -
U.S. Department of Education | Direct | 84.116 | P110143052 | U.S. Department of Education | 955,077 | -
U.S. Department of Education | Direct | 84.381 | 7U02421-088 | U.S. Department of Education | 699,629 | -
U.S. Department of Education | Direct | 84.101 | 17-188-1 | Indiana State University | 14,457 | -
U.S. Department of Education | Pass-through | 84.104 | 14-180 | Indiana State University | 40,642 | -
U.S. Department of Education Total | Totals | 1,689,030 | - | - | -
U.S. Department of Health and Human Services | Direct | 90.173 | 16S20013789-01 | U.S. Department of Health and Human Services | 154,789 | -
U.S. Department of Health and Human Services | Direct | 90.173 | 16S20013789-01 | U.S. Department of Health and Human Services | 27,514 | -
U.S. Department of Health and Human Services | Direct | 90.279 | 16S20013789-01 | U.S. Department of Health and Human Services | 625,580 | 213,965
U.S. Department of Health and Human Services | Direct | 90.279 | 16S20013789-01 | U.S. Department of Health and Human Services | 26,910 | -
U.S. Department of Health and Human Services | Direct | 90.431 | 60301215-01 | U.S. Department of Health and Human Services | 117,221 | 86,776
U.S. Department of Health and Human Services | Direct | 90.827 | 16S146-1277-01A1 | U.S. Department of Health and Human Services | 20,648 | -
U.S. Department of Health and Human Services | Direct | 90.829 | 16S146-1277-01A1 | U.S. Department of Health and Human Services | 109,277 | -
U.S. Department of Health and Human Services | Direct | 90.829 | 16S146-1277-01A1 | U.S. Department of Health and Human Services | 148,707 | -
U.S. Department of Health and Human Services | Direct | 90.829 | 16S146-1277-01A1 | U.S. Department of Health and Human Services | 105,155 | -
U.S. Department of Health and Human Services | Direct | 90.829 | 16S146-1277-01A1 | U.S. Department of Health and Human Services | 47,644 | -
U.S. Department of Health and Human Services Total | Totals | 1,389,498 | 250,756 | - | -
U.S. Agency for International Development | Pass-through | 96.201 | 3000007014 | The National Academy of Sciences | 45,498 | -
U.S. Agency for International Development Total | Totals | 45,498 | - | - | -
TRIO Cluster
U.S. Department of Commerce | Direct | 84.042 | P024191013 | U.S. Department of Commerce | 256,957 | -
U.S. Department of Commerce | Direct | 84.042 | P024191013 | U.S. Department of Commerce | 291,238 | -
U.S. Department of Commerce | Direct | 84.047 | P047237123 | U.S. Department of Commerce | 281,016 | -
U.S. Department of Commerce Total | Totals | 739,270 | - | - | -
TRIO Cluster Total | Totals | 739,270 | - | - | -
Economic Development Cluster
U.S. Department of Commerce | Direct | 11.300 | 06-01-0040 | U.S. Department of Commerce | 250,463 | -
Economic Development Cluster Total | Totals | 250,463 | - | - | -
Other Federal Awards
U.S. Department of Agriculture | Pass-through | 70.657 | 022012537-001 | Michigan Department of Health and Human Services | 57,438 | -
U.S. Department of Agriculture | Pass-through | 10.108 | 8588 | Michigan Department of Education | 11,270 | -
U.S. Department of Agriculture Total | Totals | 68,708 | - | - | -
U.S. Department of Defense Total | Totals | 46,925 | - | - | -
National Aeronautics and Space Administration | Direct | 43.061 | NH0654494 | National Aeronautics and Space Administration | 43,428 | -
National Aeronautics and Space Administration | Direct | 43.061 | NH0654494 | National Aeronautics and Space Administration | 72,807 | -
National Aeronautics and Space Administration | Pass-through | 43.008 | P0300350310-SUB000009436 | Michigan Space Grant Consortium | 1,000 | -
National Aeronautics and Space Administration | Pass-through | 43.008 | P0300350310-SUB000009436 | Michigan Space Grant Consortium | 3,667 | -
National Aeronautics and Space Administration | Pass-through | 43.008 | P0300350310-SUB000009436 | University of Michigan | 15,476 | -
National Aeronautics and Space Administration | Pass-through | 43.008 | P0300350310-SUB000009436 | University of Michigan | 1,500 | -
National Aeronautics and Space Administration Total | Totals | 63,294 | - | - | -
National Aeronautics and Space Administration and Transportation | Direct | 43.061 | 06-01-0040 | U.S. Department of Commerce | 142,970 | -
National Endowment for the Arts and Humanities | Direct | 45.110 | 2N-252497-17 | National Endowment for the Arts and Humanities | 9,881 | -
National Endowment for the Arts and Humanities Total | Totals | 9,881 | - | - | -
Small Business Administration | Pass-through | 58.037 | P026350 | Grand Valley State University | 260,208 | -
Small Business Administration Total | Totals | 260,208 | - | - | -
See notes to schedule of expenditures of federal awards.
Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

Federal Agency | Direct/ Pass-through | CFDA | Award Number/ Pass-through Entity Identifying Number | Subrecipient Name | Total Expenditures | Passed Through to Subrecipients
--- | --- | --- | --- | --- | --- | ---
U.S. Department of Education | Direct | 84.365 | T0625270127.18 | U.S. Department of Education | 471,204 | -
U.S. Department of Education | Direct | 84.377 | 0278690951 | U.S. Department of Education | 32,015 | 21,830
U.S. Department of Education | Direct | 84.423 | U423X70677 | U.S. Department of Education | 4,368,136 | 155,657
U.S. Department of Education | Pass-through | 84.326 | LI088286 | University of Central Florida | 706,084 | -
U.S. Department of Education | Pass-through | 84.334 | CE-00-15 | Michigan Department of Talent and Economic Development | 51,464 | -
U.S. Department of Education | Pass-through | 84.346 | SI213 | Michigan Department of Talent and Economic Development | 21,329 | -
U.S. Department of Education | Pass-through | 84.366 | BT32 | EUI Mathematics and Science Center | 13,550 | -
U.S. Department of Education | Pass-through | 84.366 | BT37 | Marist-Wyoming/MISSissauag Regional Math and Science Center | 1,234 | -
U.S. Department of Education | Pass-through | 84.366 | LI023560 | Muskegon Area V.F. | 15,831 | -
U.S. Department of Education | Pass-through | 84.366 | BT33 | Saginaw Valley State University Regional Math & Science Center | 11,361 | -
U.S. Department of Education | Pass-through | 84.367 | IHS219.2008 | Michigan Department of Education | 20,872 | -
U.S. Department of Education | Pass-through | 84.367 | 98-MINN-EE디드2017-1U | National Writing Project Corporation | 2,285 | -
U.S. Department of Education | Pass-through | 84.467 | 98-MINN-EE디드2019-CINWPA | National Writing Project Corporation | 2,525 | -
U.S. Department of Education | Pass-through | 84.567 | B06550519 | University of Massachusetts Boston | 3,278 | -
U.S. Department of Education Total | | | | | 4,904,540 | 170,004
U.S. Department of Health and Human Services | Direct | 85.178 | D21WH0086.03-03 | U.S. Department of Health and Human Services | 452,306 | -
U.S. Department of Health and Human Services | Direct | 85.243 | 8A77045286.01-03 | U.S. Department of Health and Human Services | 45,795 | -
U.S. Department of Health and Human Services | Direct | 85.302 | 901CO889.03-06 | U.S. Department of Health and Human Services | 83,625 | -
U.S. Department of Health and Human Services | Direct | 85.352 | 9860811194.01-03 | U.S. Department of Health and Human Services | 406,841 | -
U.S. Department of Health and Human Services | Pass-through | 90.107 | WUSI1034 | Wayne State University | 16,182 | -
U.S. Department of Health and Human Services | Pass-through | 90.107 | WUSI1077 | Wayne State University | 160,450 | -
U.S. Department of Health and Human Services | Pass-through | 90.110 | WUSI3890, INDEX K42317 | Wayne State University | 21,518 | -
U.S. Department of Health and Human Services | Pass-through | 90.110 | WUSI1034 | Wayne State University | 3,477 | -
U.S. Department of Health and Human Services | Pass-through | 90.110 | WUSI2005 | Wayne State University | 9,063 | -
U.S. Department of Health and Human Services | Pass-through | 90.251 | WUSI2005 | Wayne State University | 297 | -
U.S. Department of Health and Human Services | Pass-through | 90.294 | 92193244-00 | Michigan Department of Health and Human Services | 16,492 | -
U.S. Department of Health and Human Services | Pass-through | 90.294 | 92193240-00 | Michigan Department of Health and Human Services | 13,337 | -
U.S. Department of Health and Human Services Total | | | | | 1,368,621 | -
Total other federal awards | | | | | 8,928,826 | 170,004
Total federal expenditures | | | | | 187,245,777 | 911,094

See notes to schedule of expenditures of federal awards.
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, 2019. 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 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, 2019, transfers of grant overpayments were as follows:

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, Western Michigan University carried forward $29,250 of Federal Work Study (84.033) funds from the year ended June 30, 2019 to the year ending June 30, 2020 and carried forward and expended $65,946 from the year ended June 30, 2018 to the year ended June 30, 2019. The University transferred $73,462 of Federal Work Study (84.033) funds to Supplemental Education Opportunity Grant (84.007) for the year ended June 30, 2019.

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, 2019 include certain administrative cost allowances. These expenditures were paid from funds available from the repayment of prior loans. There were no loans advanced to students during the current year, and the balance outstanding at June 30, 2019 was $6,840,957.
# Schedule of Findings and Questioned Costs
Western Michigan University  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2019

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? Yes X None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes X No

Identification of major programs:

<table>
<thead>
<tr>
<th>CFDA Number</th>
<th>Name of Federal Program or Cluster</th>
<th>Opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.007, 84.033, 84.063 and 84.268</td>
<td>Student Financial Assistance Cluster</td>
<td>Unmodified</td>
</tr>
</tbody>
</table>

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

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None