

Western Michigan University

**Federal Awards
Supplemental Information
June 30, 2006**

Western Michigan University

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Independent Auditor's Report

To the Board of Trustees
Western Michigan University

We have audited the basic financial statements of Western Michigan University for the year ended June 30, 2006 and have issued our report thereon dated August 21, 2006. Those basic financial statements are the responsibility of the management of Western Michigan University. Our responsibility was to express an opinion on those basic financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Western Michigan University taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

August 21, 2006

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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*

To the Board of Trustees
Western Michigan University

We have audited the financial statements of Western Michigan University as of and for the year ended June 30, 2006 and have issued our report thereon dated August 21, 2006. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Western Michigan University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western Michigan University's financial statements are free of 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 the Board of Trustees
Western Michigan University

This report is intended solely for the information and use of the board of trustees, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

August 21, 2006

Report on Compliance with Requirements Applicable to Each Major Program
and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Trustees
Western Michigan University

Compliance

We have audited the compliance of Western Michigan University with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2006. The major federal programs of Western Michigan University are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Western Michigan University's management. Our responsibility is to express an opinion on Western Michigan University's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Western Michigan 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. Our audit does not provide a legal determination on Western Michigan University's compliance with those requirements.

In our opinion, Western Michigan University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2006-1 and 2006-2.

To the To the Board of Trustees
Western Michigan University

Internal Control Over Compliance

The management of Western Michigan University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Western Michigan University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of trustees, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

October 9, 2006

Western Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters:				
Student Financial Aid Cluster - Direct Program:				
U.S. Department of Education:				
Federal Perkins Loan Program (Note 2)	84.038	P038A042105	\$ -	\$ 2,253,633
Federal Work Study Program (Note 4)	84.033	P033A052105	893,067	810,101
Federal Supplemental Educational Opportunity Grant (Note 4)	84.007	P007A052105	789,943	1,010,514
Federal Pell Grant Program	84.063	P063P050246	10,348,075	10,348,075
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	44,004,913
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	32,410,253
Federal Plus Loans	84.268	N/A	N/A	<u>35,195,570</u>
Total Federal Direct Loan Program				<u>111,610,736</u>
Total Student Financial Aid Cluster				126,033,059
Research and Development Cluster:				
U.S. Department of Agriculture:				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Michigan Department of Community Health) - Healthy Child Eating Ed	10.557	20060550	90,000	56,744
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children (Passed through Washington State Department of Health):				
Washington WIC 05-06	10.557	N14381	12,500	11,223
Washington WIC Expansion Year	10.557	N13249	15,000	4,118
Food and Nutrition Service - Child and Adult Care Food Program (Passed through Michigan Department of Community Health) - WIC Special Project Year 1	10.558	20052154	152,069	64,963
Food and Nutrition Service - WIC Grants to States (WGS) (Passed through Michigan Department of Community Health) - WIC USDA Project Yr. 2	10.578	20060717	151,832	101,854
Foreign Agricultural Service - Scientific Cooperation and Research - Transgenic Crops	10.961	58-3148-4-025	322,326	<u>53,820</u>
Total U.S. Department of Agriculture				292,722

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Commerce:				
National Oceanic and Atmospheric Administration - Hydrologic Research (Passed through State University of New York) - Monitoring Cyanobacteria Year	11.462	NA 160P2788	\$ 124,362	\$ 59,425
National Oceanic and Atmospheric Administration - Coastal Services Center (Passed through Michigan Department of Environmental Quality) - Huron Coastal Heritage Water	11.473	05D-7.01	24,000	11,121
National Institute for Standards and Technology - Advanced Technology Program - Optical Instrument Development	11.612	SB134106W0621	148,778	<u>50,101</u>
Total U.S. Department of Commerce				120,647
U.S. Department of Defense:				
Defense Logistics Agency - Procurement Technical Assistance for Business Firms - Customer Satisfaction Survey '99	12.002	SP4410-99-D-2006	388,000	2
Department of the Army, Office of the Chief of Engineers - Beach Erosion Control Projects - Monitoring Allegan Shore 2005	12.101	W911XK-05-P-0056	174,996	174,996
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research:				
Life Model for Spectrum Loading	12.300	N00014-05-I-0872	120,000	44,837
Load Sequence Effects 04/07	12.300	N00014-04-I-0718	190,000	61,419
Rough Wall Layer Modeling	12.300	N00014-05-I-0307	116,000	44,655
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research (Passed through Portland State University) - Species Identification	12.300	W9132T-05-C-0011	31,582	31,582
U.S. Army Medical Command - Military Medical Research and Development - Prostate Cancer Research	12.420	W81XWH-04-I-0250	102,451	13,449
U.S. Army Material Command - Basic Scientific Research - Army Equipment	12.431	W911NF-06-I-0140	190,200	132,664
Office of the Secretary of Defense - Basic, Applied, and Advanced Research in Science and Engineering - Fatigue System Enhancing Research	12.630	N00014-05-I-0441	315,000	178,182
Office of the Secretary of Defense - Basic, Applied, and Advanced Research in Science and Engineering (Passed through Third Wave Systems, Inc.) - ABL Conformal Window Fab	12.630	TDM272	33,000	23,647

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Defense (Continued):				
Department of the Air Force, Materical Command - Air Force Defense Research Sciences Program - Airfoil Wing Flow Control	12.800	FA9550-06-1-0187	\$ 105,722	\$ 28,535
Other Programs: CFDA Not Identified (Passed through Third Wave Systems, Inc.) - Machining of Ceramics	12.999	TDM132 & TDM284	205,002	<u>82,637</u>
Total U.S. Department of Defense				816,605
U.S. Department of Interior:				
Geological Survey - National Cooperative Geologic Mapping Program - Geol Mapping of Quadrangles	15.810	06HQAG0110	10,993	63
Geological Survey - National Cooperative Geologic Mapping Program (Passed through Michigan Department of Environmental Quality) - Allegan Mapping Year 3	15.810	04HQAG0065	25,423	<u>16,613</u>
Total U.S. Department of Interior				16,676
U.S. Department of Justice:				
Office of Juvenile Justice and Delinquency Prevention - Juvenile Justice and Delinquency Prevention: Allocation to States (Passed through County of Kalamazoo) - Co-Occuring Disorders 04/05	16.540	5043	28,512	19,018
Bureau of Justice Assistance - Byrne Formula Grant Program (Passed through County of Kalamazoo) - Evaluation Mens Drug Treatment Court	16.579	5121	11,378	<u>11,123</u>
Total U.S. Department of Justice				30,141
U.S. Department of State:				
Bureau of Educational and Cultural Affairs - Professional Exchanges: Annual Open Grant - Hydrogeology Coalition	19.415	S-ECAPE-02-GR-126CS	221,116	67,547
Other Programs: CFDA Not Identified (Passed through National Council for Eurasian and East European Research) - Religious Intolerance	19.999	820-11	42,500	<u>42,500</u>
Total U.S. Department of State				110,047

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Transportation:				
Federal Transit Administration - Federal Transit Technical Assistance (Passed through T-Concepts) - SE Michigan Freeway Simul. Model	20.512	2005-0458	\$ 60,745	\$ 8,708
Federal Transit Administration - State Planning and Research (Passed through Michigan Department of Transportation) - Rapid Bridge Replacement	20.515	2004-0090 85097	224,522	<u>21,479</u>
Total U.S. Department of Transportation				30,187
National Aeronautics and Space Administration:				
Aerospace Education Services Program:				
Astrophysical Plasmas	43.001	NNG04GB58G	400,000	129,765
Calculations of High Temp	43.001	NNG05GD41G	305,359	157,957
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium):				
MSGC Fellowships	43.001	5312	17,500	8,000
MSGC Operations	43.001	1897	4,300	2,344
Nature of Science	43.001	3123	4,589	596
New Physics Curriculum	43.001	3121	5,000	1,500
Quantify Color and Display Image	43.001	SG2005	4,886	4,886
Unmanned Aerial Vehicle	43.001	3125	4,995	449
University of New York at Buffalo) - Changes in Land Use and Cover	43.001	R328317	37,381	8,070
Technology Transfer (Passed through Space Telescope Science Institute):				
AGN Intrinsic Absorbers	43.002	HST-AR-09536-03-A	64,229	3,547
High Redshift Universe	43.002	HST-GO-09885.03-A	11,834	<u>10,916</u>
Total National Aeronautics and Space Administration				328,030
National Endowment for the Arts and the Humanities:				
National Endowment for The Humanities - Promotion of the Humanities: Seminars and Institutes - Holy Men of Anglo-Saxon	45.163	FS-50065-05	148,990	<u>105,136</u>
Total National Endowment for the Arts and the Humanities				105,136

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation:				
Engineering Grants:				
Center for Barrier Pkg Research	47.041	EEC-0556312	\$ 10,000	\$ 3,328
Integrated Smart Sensors	47.041	ECS-0225427	150,000	2,023
REU in CMD	47.041	EEC-0240661	235,140	1,924
REU Site in MAE	47.041	EEC-0243608	225,000	46,370
Engineering Grants (Passed through Touch Graphics, Inc.) - Museum Accessibility	47.041	5034	36,500	17,973
Mathematical and Physical Sciences:				
Manufacturing Ceramics	47.049	DMR-0403650	740,028	209,670
Nuclear & Hypernuclear Theory	47.049	PHY-0456943	20,470	6,314
Smooth Manifolds	47.049	DMS-0102496	240,000	8,689
Vortex Phase Diagram	47.049	DMR-0072880	269,998	7,629
Mathematical and Physical Sciences (Passed through American Physical Society) - The PhysTEC Project	47.049	PHY-0108787	541,811	70,533
Mathematical and Physical Sciences (Passed through Wayne State University) - External Evaluation Detroit Public	47.049	DGE-0231883	126,000	40,590
Geosciences:				
Atmospheric Nitrogen Flux	47.050	ATM-0227488	295,712	22,667
Chesapeake Bay Impact Year I	47.050	EAR-0506726	6,701	4,312
POE Spectrometer	47.050	EAR-0446565	89,031	87,879
Ridgevolumns I	47.050	EAR-0418076	119,561	35,480
Sediment Heterogeneity	47.050	EAR-0348435	292,686	85,772
Tethys Database	47.050	EAR-0455892	62,350	30,930
The Cretaceous Transect	47.050	EAR-0307101	43,094	6,933
Computer and Information Science and Engineering:				
Creating Pathways to IT	47.070	EIA-0306092	749,520	251,100
Imaging/INF Visual/Egmt	47.070	EIA-0215356	243,130	4,861
Large Relational Data	47.070	IIS-0414857	370,000	118,730
Biological Sciences:				
Collaborative Research	47.074	OCE-0433869	129,267	29,799
Expressed Nuclear Genes	47.074	DEB-0344496	223,477	39,998
LTREB Trout Stream Foodwebs	47.074	DEB-0089736	149,996	21,342
Oxidative Stress & G6PDH	47.074	MCB-0136127	290,630	76,473
Signal Transduction REU	47.074	DBI-0139204	322,682	45,833
UNC 82 Protein Kinase REU Supp	47.074	MCB-0454737	6,500	1,600

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued):				
Social, Behavioral, and Economic Sciences:				
Adaptive Risky Choice	47.075	SES-0521888	\$ 109,081	\$ 10,446
Extending US Court of Appeals	47.075	SES-0318359	79,167	3,000
Gender Politics I	47.075	BCS-0413431	101,974	11,056
Geologic Database for Egypt	47.075	OISE-0455899	22,769	80
Groundwater Flow for Egypt	47.075	OISE-0455890	34,531	23,526
Mesopotamia Database	47.075	OISE-0455896	31,478	14,476
Social, Behavioral, and Economic Sciences (Passed through The Association for Institutional Research) - College Financing and Completion				
	47.075	3174	20,606	24
Social, Behavioral, and Economic Sciences (Passed through University of Montana) - PACE Evaluation				
	47.075	PG-5637-01	175,000	55,585
Education and Human Resources:				
Assess Knowledge of Science Teach	47.076	DUE-0512596	400,064	6,074
Assess Media Influences	47.076	HRD-0429005	291,010	129,728
ATE 02/05	47.076	REC-0135385	1,766,741	311,652
Building Capacity for People w/Disabilities	47.076	HRD-0099229	448,853	(1)
Core-Plus Revision	47.076	ESI-0137718	3,721,103	952,961
Dev Public Policy Prg/AEA	47.076	REC-0130605	69,720	11,224
Globalization & Change Latin America	47.076	SES-0353969	190,890	62,954
M3RP 99/03	47.076	ESI-9819466	3,944,225	48,796
Middle School Science EX3	47.076	DUE-0202923	899,294	74,447
Project MTS 2001-2004	47.076	REC-0101842	1,245,655	22,275
Science Achievement in 8th Grade	47.076	REC-0437655	1,871,525	447,394
Signal Transduction REU2	47.076	DBI0552517	96,006	30,788
STEM Learning Communities	47.076	DUE-0336581	586,589	169,182
Education and Human Resources (Passed through American Association for the Advancement of Science) - Prelim Plan/Eval AAAS Prjt2061				
	47.076	Project 2061	342,646	13,575
Education and Human Resources (Passed through Education Development Center, Inc.) - Impact Study of Math Workshop				
	47.076	3194	194,276	76,922
Education and Human Resources (Passed through Ithaca College) - COMPASS				
	47.076	1176	400,000	24,255
Education and Human Resources (Passed through Michigan State University) - MSU Science and Math Evaluation				
	47.076	612232WM	111,426	39,679

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation (Continued):				
Education and Human Resources (Passed through Ohio State University Research Foundation):				
CAUSEweb Evaluation	47.076	RF00976048	\$ 40,928	\$ 12,869
Ohio Causeway Professional Dev	47.076	RF01033298	103,500	102
Education and Human Resources (Passed through San Diego State University Foundation) - Physics Among Elem Teachers				
	47.076	52270AP1623780721ICS	235,264	50,086
Education and Human Resources (Passed through University of Michigan):				
BART 99/02	47.076	F002467	2,810,666	39,203
Michigan Louis Stokes Alliance	47.076	F014264	90,487	6,262
Education and Human Resources (Passed through University of Michigan-Dearborn) - Math Curriculum for Preservice				
	47.076	F009673	26,644	11,508
Education and Human Resources (Passed through University of Missouri) - Center for Study of Math Curriculum				
	47.076	C00001550-2	1,611,831	332,653
Education and Human Resources (Passed through University of Wisconsin-Milwaukee):				
External Evaluation of MSP Project	47.076	MC05413	5,370	152
External Evaluation of MSP Project 2	47.076	MC06801	5,370	5,370
External Evaluation of MSP Project 3	47.076	EHR-0314898-WMU	94,396	49,810
Education and Human Resources (Passed through Wayne State University) - Evaluate WSU Technical Support				
	47.076	3-31902	144,999	29,544
Education and Human Resources (Passed through WESTAT) - Casebook of Eval Examples				
	47.076	s7310	41,450	39,457
International Science and Engineering (OISE):				
Renewable Groundwater Resource	47.079	OISE-0514307	28,422	48
UNC 82 Protein Kinase	47.079	MCB-0454737	162,000	60,131
Total National Science Foundation				4,456,045
Environmental Protection Agency:				
Office of Research and Development - Environmental Protection Consolidated Research - Environmental Health Risks				
	66.500	R-83023501	3,598,750	294,375
Total Environmental Protection Agency				294,375

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Energy:				
Office of Science Financial Assistance Program:				
Atoms to Clusters	81.049	DE-FG02-03ER46082	\$ 400,000	\$ 62,450
Excitations-Metal Ammonia Comp	81.049	DE-FG02-99ER45772	254,295	42,364
Excitations-Metal Ammonia Comp2	81.049	DE-FG02-99ER45772	128,000	74,679
Experimental Research	81.049	4F-02341	50,344	25,930
Inelastic X-ray Scattering	81.049	DE-FG01-02ER45969	5,000,000	1,809,462
Nanosensors	81.049	DE-FG02-03ER63578	2,845,000	819,855
Probing Complexity Using ALS	81.049	DE-FG02-92ER14299	384,000	136,151
Probing Dynamics & Structure	81.049	DE-FG02-92ER14299	536,829	(635)
Fossil Energy Research and Development - Dolomite Formation Study	81.089	DE-FC26-04NT15513	524,633	277,376
Fossil Energy Research and Development (Passed through Battelle Memorial Institute):				
Midwest Carbon Seq Phase 2	81.089	202292-001	70,000	25,050
Midwest Region Carbon Sequestration	81.089	187109	100,245	19,715
Fossil Energy Research and Development (Passed through University of Michigan) - Green House Gases	81.089	F014117	60,736	38,506
National Industrial Competitiveness through Energy, Environment, and Economics - Exotic Light Nuclei	81.105	DE-FG03-04ER41320	224,000	61,859
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (Passed through Minnesota Department of Commerce) - High Capacity Paper Dryer	81.117	A74572	49,858	15,063
Other Programs: CFDA Not Identified (Passed through Petroleum Technology Transfer Council) - PTTC Satellite Facility	81.999	DE-AC22-94PC91008	261,911	<u>33,002</u>
Total U.S. Department of Energy				3,440,827
U.S. Department of Education:				
Office of Vocational and Adult Education - Vocational Education: Basic Grants to States (Passed through Michigan Department of Education) - CTE Improvement 05/06	84.048	6018-6	7,000	698

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Education (Continued):				
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education (Passed through Miami University) - Develop Faculty Learn Communit				
	84.116	5196	\$ 25,238	\$ 13,230
Office of Special Education Rehabilitative Services - National Institute on Disability and Rehabilitation Research (Passed through Sendero Group, LLC) - Wayfindings Technologies				
	84.133	H133A011903	527,018	121,539
Office of Elementary and Secondary Education - Even Start: State Educational Agencies (Passed through Bay-Arenac Intermediate School District) - Even Start Program				
	84.213	5574	10,000	1,026
Office of Elementary and Secondary Education - Comprehensive Centers (Passed through Appalachia Educational Laboratory, Inc) - Appalachia Educ Lab Eval 5				
	84.283	S-64300-05-003	30,000	19,744
Office of Elementary and Secondary Education - Twenty-First Century Community Learning Centers (Passed through Kalamazoo Public Schools) - KPS 21st CLC Eval 2				
	84.287	5133	48,333	26,902
Office of Elementary and Secondary Education - Parental Assistance Centers (Passed through Bay-Arenac Intermediate School District):				
ParentConnect	84.310	5368	38,379	32,800
PIRC Evaluation	84.310	3323	38,379	12,491
Eisenhower Regional Mathematics and Science Education Consortia (Passed through the University of North Carolina at Greensboro) - SERVE Eval Unit 2				
	84.319	SRV05FXL-1547	20,000	19,890
Institute of Education Sciences - Research in Special Education Career Connections for Disabled				
	84.324	H324C030014	899,974	179,238
Institute of Education Sciences - Research in Special Education (Passed through University of Michigan) - Project ACSESS				
	84.324	F007980	37,209	4,116
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 North Carolina at Charlotte) - Secondary Transition Tech				
	84.326	2975-05-0422-WMU	215,913	17,936
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs:				
GEAR UP Learning Centers II	84.334	P334A050257	2,749,600	337,432
GEAR UP Partnership 01/05	84.334	P334A000121	19,014,818	3,270,680

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Education (Continued):				
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Dickinson-Iron Intermediate School District) - Building Bridges: UP Math Part				
	84.366	5427	\$ 122,486	\$ 28,581
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Michigan Department of Education):				
Michigan Math Rural Initiative				
	84.366	062410-MSPF2005	1,000,000	218,891
MMRI Supplement				
	84.366	052410-MSPF2005	55,000	19,443
Muskegon Middle School Math				
	84.366	052410-MSPF2004	475,827	318,080
Muskegon Schools Improve Part I				
	84.366	042410-MSPF2004	200,000	21,793
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants (Passed through Michigan Department of Education):				
MDE Eval Improv Teacher Grants				
	84.367	040290-902	89,100	26,627
Tech Assist for MDE				
	84.367	5518	135,000	4
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants (Passed through Spring Arbor University) - Tech Eval JCISD 6-12th Math				
	84.367	5186	15,000	<u>12,062</u>
Total U.S. Department of Education				4,703,203
U.S. Department of Health and Human Services:				
Substance Abuse and Mental Health Services Administration - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) (Passed through Kalamazoo Community Mental Health Services)				
	93.104	5463	938,580	62,364
National Institutes of Health - Research Related to Deafness and Communication Disorders:				
Communicative Competence 2				
	93.173	5 R01 DC003670-05	339,691	164,849
Olfactory Afferent Innervation				
	93.173	2 R15 DC04262-02	219,000	16,864
Phonetic Perception				
	93.173	2 R01 DC001661	1,856,046	337,111
Centers for Disease Control - Occupational Safety and Health Research Grants - Hearing Conservation Prog				
	93.262	7 R21 OH007707-03	49,278	18,281

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Health and Human Services (Continued):				
National Institutes of Health - Drug Abuse Research Programs Discriminative Stimulus Prop	93.279	5 R01 DA14904-03	\$ 478,890	\$ 20,381
National Institutes of Health - Academic Research Enhancement Award:				
Copper-Transporting ATPases	93.390	I R15 GM73634	219,000	177,082
GDNF Expression	93.390	I R15 AG022908-01A2	264,162	85,593
Modeling & Engineering of PTE	93.390	I R15 GM074633	219,000	77,245
Phenanthroline Derivatives	93.390	I R15 GM067670	136,218	14,725
Administration for Children and Families - Developmental Disabilities Basic Support and Advocacy Grants (Passed through Michigan Department of Community Health) - Kzoo Comm Coord Care Initiative	93.630	20061376	122,808	68,353
National Institutes of Health - Extramural Research Programs in the Neurosciences and Neurological Disorders - Neural Development	93.853	I R15 NS046449-01	145,500	27,954
National Institutes of Health - Microbiology and Infectious Diseases Research (Passed through University of Michigan) - Flu Vacs	93.856	F013918	114,495	86,056
National Institutes of Health - Biomedical Research and Research Training - Bridges-Bac Degree	93.859	2 R25 GM060181	647,997	163,601
National Institutes of Health - Child Health and Human Development Extramural Research (Passed through San Diego State University Foundation) - Mexican Migrants	93.865	53395A P2676 7800 21	53,873	26,417
National Institutes of Health - Vision Research Blind Pedestrian Access 00/01	93.867	I R24 EY 12894	4,971,191	596,858
Health Resources and Services Administration - Maternal and Child Health Services Block Grant to the States (Passed through Michigan Department of Community Health):				
FAS Diag Clinic Assessment	93.994	20050547	15,000	15,000
FAS Diag Clinic Assessment 2	93.994	20060631	19,100	10,000
Other Programs: CFDA Not Identified - NMDA Modulates	93.999	I R15 EY014861-01	145,500	22,166
Other Programs: CFDA Not Identified (Passed through Iowa State University) - Axon Fascicle Proteins	93.999	430-21-75	155,000	<u>22,850</u>
Total U.S. Department of Health and Human Services				2,013,750

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Homeland Security - Boating Safety - Lifeboat Accidents	97.011	HSCGG8-04-P-MSE175	\$ 9,999	<u>\$ 3,520</u>
Total U.S. Department of Homeland Security				3,520
USAID Foreign Assistance for Programs Overseas - Other Programs: CFDA Not Identified (Passed through International Food Policy Research Institute) - Functional Biosafety Systems	98.999	EEM-A-00-03-00001-00	4,167,930	<u>611,111</u>
Total USAID Foreign Assistance for Programs Overseas				611,111
Total Research and Development Cluster				17,373,022
TRIO Cluster - U.S. Department of Education - Direct Program - Student Support Services:				
Student Support Services Prog	84.042	P042A010491	1,041,439	32,163
TRIO SSS Program	84.042	P042A050512	542,148	<u>226,202</u>
Total Trio Cluster				258,365
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 Community Health) - Internet Based Nutrition Year	10.557	20051344	85,000	27,942
Food and Nutrition Service - Child and Adult Care Food Program (Passed through State of Michigan Department of Education):				
Child & Adult Food Care	10.558	390000050	9,000	4,292
Children's Place State Aid	10.558	1420	18,792	<u>2,801</u>
Total U.S. Department of Agriculture				35,035
U.S. Department of Justice:				
Office of Justice Programs - Community Prosecution and Project Safe Neighborhoods (Passed through State of Michigan) - Bulletproof Vests	16.609	5411	1,050	337
Office of Juvenile Justice and Delinquency Prevention - Enforcing Underage Drinking Laws Program (Passed through Michigan Department of State Police) - Youth Alcohol Enforcement	16.727	JJ-06-03	16,833	11,490

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Justice (Continued):				
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence - Safe Start I	16.730	2005-JW-BX-K024	\$ 419,488	\$ 105,071
Office of Juvenile Justice and Delinquency Prevention - Edward Byrne Memorial Justice Assistance Grant Program (Passed through Michigan Department of Community Health) - Livescans	16.738	20061512	7,500	<u>7,500</u>
Total U.S. Department of Justice				124,398
U.S. Department of Transportation:				
Federal Highway Administration - Highway Training and Education (Passed through Michigan Department of State Police) PS Enforcement Grant	20.215	PT-06-13	74,380	31,448
Office of The Secretary - Transportation Consumer Affairs (Passed through Michigan Department of State Police):				
Campus Enforcement Zone Year I	20.900	PT-05-12	14,992	10,382
Drive Michigan Safely Year I	20.900	PT-05-14	100,395	<u>78,814</u>
Total U.S. Department of Transportation				120,644
National Aeronautics and Space Administration - Aerospace Education Services Program (passed through Michigan Space Grant Consortium) - Engineering Goes to School	43.001	1621	5,000	<u>1,676</u>
Total National Aeronautics and Space Administration				1,676
National Foundation of Arts and the Humanities:				
National Endowment for The Arts - Promotion of the Arts: Partnership Agreements (Passed through Heartland Arts Fund) - Parsons Dance Company	45.025	5213	2,400	2,400
National Endowment for the Arts - Promotion of the Arts: Partnership Agreements (passed through Michigan Council for Arts and Cultural Affairs) - Inland Seas Poetry 6	45.025	06PP0020ZZ	13,300	<u>1,303</u>
Total National Foundation of Arts and Humanities				3,703

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
National Science Foundation:				
Engineering Grants:				
Design Ctr Math & Sci	47.041	EEC-0315695	\$ 375,000	\$ 125,895
Design Ctr REU	47.041	EEC-0315695	41,144	27,272
Education and Human Resources (Passed through San Diego State University Foundation) - CIPS 2002/2005	47.076	52489A P1623 7804 2	300,419	47,116
Education and Human Resources (Passed through University of Michigan) - Michigan AGEP Alliance	47.076	PO 3000480136	139,945	32,483
Other Programs: CFDA Not Identified:				
Litynski NSF IPA	47.999	DUE-0503798	601,015	298,950
Thompson NSF IPA	47.999	HRD-0237200	1,055,033	<u>261,513</u>
Total National Science Foundation				793,229
U.S. Department of Energy:				
Office of Energy and Renewable Energy - State Energy Program (Passed through Michigan Department of Labor and Economic Growth) - EEK Project II	81.041	PLA-05-33	23,897	<u>9,459</u>
Total U.S. Department of Energy				9,459
U.S. Department of Education:				
Office of Vocational and Adult Education - Vocational Education: Basic Grants to States (Passed through Michigan Department of Education) - Career & Technical Teacher Ed	84.048	5018-3	6,000	1,901
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education - Chem Equip Improv Teach Learn	84.116	PI16Z050197	396,800	214,616
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training:				
Indep Travel Instr 2000/01	84.129	H129L980011	298,748	10,734
O & M Working-Age Blind	84.129	H129P030009	299,738	120,117
Rehab Working-Age Blind	84.129	H129P030011	199,435	126,956
Rehabilitation Counseling	84.129	H129B040056	298,345	147,817
Office of Post Secondary Education - Business and International Education Projects - South Asia and China Ed Proj	84.153	P153A050097	161,766	58,835
Office of Educational Research and Improvement - Fund for the Improvement of Education (Passed through Alpena-Montmorency-Alcona Educational Service District) - Support Social Studies with Tech	84.215	5021	131,619	33,466

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Education (Continued):				
Office of Educational Research and Improvement - Fund for the Improvement of Education (Passed through Delta-Schoolcraft Intermediate School District) - Supporting Social Studies Tech	84.215	1944	\$ 152,578	\$ 56,626
Office of Educational Research and Improvement - Fund for the Improvement of Education (Passed through Kalamazoo Regional Educational Service Agency):				
SW Michigan Consortium on TAH	84.215	U215X030094	243,121	73,854
Teach American History	84.215	5338	75,042	36,972
Training: Experimental and Innovative Training - RC Immersion Training	84.263	H263A030016	194,635	53,167
Regional Technology in Education Consortia (Passed through University of North Carolina at Greensboro) - Serve SEIR*TEC Eval	84.302	SINC04-762	5,000	11
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities:				
IRPR Program	84.325	H325H020024	751,395	207,614
Prepare Adapted Phys Ed Teach	84.325	H325K054242	165,255	74,083
Speech-Language Pathologist Training	84.325	H325H010023	729,209	54,856
TCVI/O&M Certification 2000/01	84.325	H325A000033	1,465,932	89,067
TCVI/OMC 3	84.325	H325A040098	496,802	147,313
Office of Post Secondary Education - Child Care Access Means Parents in School:				
Assistance for Parents in College	84.335	P335A050100	117,937	68,637
Low-Income Student Parents	84.335	P335A010051	302,563	17,644
Office of Innovation and Improvement - School Leadership (Passed through Kalamazoo Regional Educational Service Agency):				
Southwest Michigan Ed Leadership	84.363	5537	26,872	108,122
Southwest Michigan Ed Leadership	84.363	1745	597,756	(1,139)
Other Programs: CFDA Not Identified (passed through National Writing Project Corporation):				
Language Learners	84.999	94-MI06 Amendment 17	4,000	3,349
New Teacher Initiative III	84.999	94-MI06 Amendment 16	10,000	6,543
Third Coast Writing Project 05	84.999	94-MI06 Amendment 17	53,000	47,488
Third Coast Writing Project 3	84.999	94-MI06 Amendment 15	43,000	<u>2,326</u>
Total U.S. Department of Education				<u>1,760,975</u>

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2006

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
U.S. Department of Health and Human Services:				
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services: Projects of Regional and National Significance - Traumatized Children				
	93.243	I U79 SM56207-01	\$ 1,159,601	\$ 462,732
National Institutes of Health - National Center for Research Resources - CHHS Facilities Construction				
	93.389	I C06 RRI7533	1,204,662	39,546
Administration for Children and Families - Developmental Disabilities Basic Support and Advocacy Grants (Passed through Michigan Department of Community Health):				
Promoting Self-Determination				
	93.630	20053071	4,667	4,667
Promoting Self-Determination				
	93.630	20061377	3,333	3,333
Administration for Children and Families - Child Welfare Services: State Grants (Passed through Family Independence Agency):				
MSW Child Welfare Specialty				
	93.645	FLDSU-06-39001	15,435	13,230
MSW Child Welfare Specialty 3				
	93.645	FLDSU-03-39001-3	11,025	41
Health Resources and Services Administration - Training in Primary Care Medicine and Dentistry - Physician Assistant Training				
	93.884	5 D21 HP 10146	469,377	68,591
Health Resources and Services Administration - Specially Selected Health Projects - Tele-Allied Health				
	93.888	I DIBTH03744-01-00	492,080	<u>139,067</u>
Total U.S. Department of Health and Human Services				731,207
Corporation for National Community Service - Learn and Service America - Higher Education - Service Learning Design Center				
	94.005	03LHHMI001	226,339	<u>66,383</u>
Total Corporation for National Community Service				66,383
Total Other Federal Awards				3,646,709
Total Expenditures of Federal Awards				<u>\$ 147,311,155</u>

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2006

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Western Michigan University (the "University") and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Loans Outstanding

The University had the following loan balances outstanding at June 30, 2006. These loan balances are not included in the federal expenditures presented in the schedule.

Cluster/Program Title	CFDA Number	Amount Outstanding
Federal Perkins Loan Program	84.038	\$ 9,208,337

Perkins loan expenditures at June 30, 2006 consist of new loans advanced to students. These expenditures were paid from funds available from the repayment of prior loans.

Note 3 - Grant Section Auditor's Report

Management has utilized Form R-7120 in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Note 4 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, the University carried back and spent \$39,000 of the 2006-2007 Supplemental Education Opportunity Grant Program (84.007) award to the 2005-2006 award year. In addition, the University expended \$84,305 of the 2004-2005 Federal Work Study Program (84.033) award carried forward to the 2005-2006 award year and carried back and spent \$14,300 of the 2006-2007 award to the 2005-2006 award year. The University also transferred \$181,571 of the 2005-2006 Federal Work Study Program (84.033) award to the Supplemental Education Opportunity Grant Program (84.007).

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2006

Note 5 - Subrecipient Awards

Of the federal expenditures presented in the schedule, federal awards were provided to subrecipients as follows:

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Research & Development Cluster:		
Machining of Ceramics	12.999	\$ 44,178
Manufacturing Ceramics	47.049	156,737
The PhysTEC Project	47.049	24,647
Creating Pathways to IT	47.070	8,000
ATE 02/05	47.076	34,230
Core-Plus Revision	47.076	400,535
Science Achivement in 8th Grade	47.076	224,868
Middle School Science EX3	47.076	19,030
Environmental Hlth Risks - Admin	66.500	141,371
Nanosensors	81.049	318,995
GEAR UP Partnership 01/05	84.334	2,253,809
GEAR UP Learning Centers II	84.334	75,151
Michigan Math Rural Initiative	84.366	4,884
Muskegon Middle School Math	84.366	13,720
Communicative Competence 2	93.173	17,649
Bridges-Bac Degree	93.859	33,459
Blind Pedestrian Access 00/01	93.867	311,260
Functional Biosafety Systems	98.999	281,472
Other Federal Awards:		
Safe Start I	16.730	188
Tele-Allied Health	93.888	19,898
Total		\$ 4,384,081

Western Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2006

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Reportable condition(s) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major program(s):

- Material weakness(es) identified? Yes No
- Reportable condition(s) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major program(s):

CFDA Number(s)	Name of Federal Program or Cluster
84.007,84.033,84.038, 84.063 and 84.268	Student Financial Aid Cluster
Various	Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$1,071,000

Auditee qualified as low-risk-auditee? Yes No

Western Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2006

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

Reference Number	Findings
2006-1	<p>Program Name - Research and development cluster - Various CFDA</p> <p>Finding Type - Noncompliance</p> <p>Criteria - As part of receiving federal dollars for a grant, the awarding agency often requires technical and financial reports to be submitted on a quarterly or annual basis.</p> <p>Condition - The project director is typically responsible for ensuring that this report is submitted on a timely basis. One technical report in five tested was not completed and submitted to the awarding agency as required.</p> <p>Questioned Costs - None</p> <p>Context - Of the five technical reports that were tested to verify completion and timely submission, one was not submitted as required.</p> <p>Cause and Effect - The University does have a process in place to ensure that all financial reports are submitted on time. The University does not monitor the project directors to ensure that the technical reports are being submitted on time as required. This resulted in the technical report not being submitted.</p> <p>Recommendation - The University should implement a process to document when technical reports are due and follow up with the project directors to make sure they are being completed and submitted.</p> <p>Views of Responsible Officials and Planned Corrective Actions - Management agrees with the recommendation. Grants and contracts will follow-up with project directors if a report is not submitted in a timely manner. If a response is not received, grants and contracts will notify the associate dean of the University who will ensure compliance.</p>

Western Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2006

Section III - Federal Program Audit Findings (Continued)

Reference Number	Findings
2006-2	<p>Program Name - Research and development cluster - Various CFDA</p> <p>Finding Type - Noncompliance</p> <p>Criteria - When awarding contracts over \$100,000, the University is required to receive suspension or debarment certificates from the vendor.</p> <p>Condition - The University does not review any suspension or debarment information for any vendor.</p> <p>Questioned Costs - None</p> <p>Context - Of the seven purchases that were tested for suspension and debarment certifications, there were none that had the adequate documentation that is required.</p> <p>Cause and Effect - The University did not have a process in place to ensure that the certificates were being reviewed for significant purchases which resulted in the noncompliance.</p> <p>Recommendation - The University should implement a process to review certificates or other support to verify that vendors are not suspended or debarred.</p> <p>Views of Responsible Officials and Planned Corrective Actions - Management agrees with the recommendation. After the issue was identified, the University put a policy in place in purchasing to verify that all vendors are not suspended or debarred. Also, the office of the vice president for research has revised the subcontract agreement to include the suspension and debarment statement.</p>

Western Michigan University

Corrective Action Plan Year Ended June 30, 2006

Reference Number	Findings
2006-1	<p>Contact Person - Grants and contracts, office of the vice president for research, and associate dean of the University.</p> <p>Corrective Action Planned - A procedure will be implemented to follow up with principal investigators for the timely submission of technical reports to ensure compliance with federal regulations.</p> <p>Anticipated Completion Date - Fiscal year ending June 30, 2007</p>
2006-2	<p>Contact Person - Director of logistic services, vice president for research, and manager of accounts payable</p> <p>Corrective Action Planned - Purchasing, office of the vice president for research, and accounts payable are in the process of implementing policies and procedures within their areas to ensure compliance with the debarment and suspension provisions of OMB Circular A-110.</p> <p>Anticipated Completion Date - Fiscal year ending June 30, 2007</p>