

Western Michigan University

**Federal Awards
Supplemental Information
June 30, 2008**

Independent Auditor's Report	I
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	4-5
Schedule of Expenditures of Federal Awards	6-19
Notes to Schedule of Expenditures of Federal Awards	20-21
Schedule of Findings and Questioned Costs	22-23
Summary Schedule of Prior Audit Findings	24-25



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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, 2008 and have issued our report thereon dated September 24, 2008. 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

September 24, 2008

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, 2008 and have issued our report thereon dated September 24, 2008. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Michigan University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Western Michigan University's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Trustees
Western Michigan University

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*.

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

September 24, 2008

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, 2008. 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, 2008.

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 the 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 the 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, 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 entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

November 28, 2008

Western Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2008

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	\$ -	\$ 112,922
Federal Work Study Program (Note 3)	84.033	P033A072105	881,169	864,293
Federal Supplemental Educational Opportunity Grant (Note 3)	84.007	P007A072105	789,943	789,943
Federal Pell Grant Program	84.063	P063P070246	12,322,200	12,322,200
Academic Competitiveness Grant	84.375	P375A070246	395,973	395,973
Science and Mathematics Access to Retain Talent Grant	84.376	P376S070246	409,154	409,154
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	48,349,467
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	42,004,747
Federal Plus Loans	84.268	N/A	N/A	25,336,830
Federal Grad Plus Loans	84.268	N/A	N/A	<u>1,081,502</u>
Total Federal Direct Loan Program				<u>116,772,546</u>
Total Student Financial Aid Cluster				131,667,031
Research and Development Cluster:				
U.S. Department of Agriculture:				
Cooperative State Research, Education, and Extension Service - Integrated Programs - Passed through Michigan State University - Managing Late Blight of Potato				
Food and Nutrition Service - Special Supplemental Nutrition Program for Women, Infants, and Children - Passed through Michigan Department of Community Health:	10.303	61-4351A	28,567	14,071
Healthy Child Eating 06/07	10.557	20070549	129,000	43,606
Healthy Child Eating 07/08	10.557	20080000	161,400	82,435
WIC Health Webcast	10.557	20082408	35,160	10,985
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	NI4381	33,500	2,487
Washington WIC 07/08	10.557	NI6397	21,000	5,775
Food and Nutrition Service - WIC Grants to States (WGS) - Passed through Michigan Department of Community Health - WIC USDA Project Yr. 3				
	10.578	20070550	156,974	35,330
Food and Nutrition Service - WIC Grants to States (WGS) - Passed through Salt Lake County - Salt Lake Healthy Eating Ed				
	10.578	HE07461C	6,000	5,999
Foreign Agricultural Service - Scientific Cooperation and Research - Transgenic Crops				
	10.961	58-3148-4-025	388,326	<u>41,775</u>
Total U.S. Department of Agriculture				242,463

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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 - Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes - Passed through University of Michigan - ECOFORE Year 2				
	11.432	3000947977	\$ 23,490	\$ 23,490
National Oceanic and Atmospheric Administration - Special Oceanic and Atmospheric Projects:				
Watershed Water Quality Model 1	11.460	NA06OAR4600220	47,678	22,631
Watershed Water Quality Model 2	11.460	NA07OAR4600497	35,640	17,494
National Oceanic and Atmospheric Administration - Center for Sponsored Coastal Ocean Research - Coastal Ocean Program - Coastal Ecosystems Stressors				
	11.478	NA07NOS4780198	30,809	7,819
National Oceanic and Atmospheric Administration - Center for Sponsored Coastal Ocean Research - Coastal Ocean Program - Passed through State University of New York - Monitoring Cyanobacteria				
	11.478	1028625/26880	187,893	25,388
National Oceanic and Atmospheric Administration - Center for Sponsored Coastal Ocean Research - Coastal Ocean Program - Passed through University of Michigan - Ecological Forecasting Lake Erie				
	11.478	3000635480	45,500	21,843
National Institute for Standards and Technology - Advanced Technology Technology Program - Optical Instrument Development				
	11.612	SBI34106W0621	207,078	25,820
Total U.S. Department of Commerce				144,485
U.S. Department of Defense:				
Defense Logistics Agency - Procurement Technical Assistance For Business Firms - Passed through Advanced Technology Institute - Optimize Foundry Coating Measures				
	12.002	2007-611	154,938	60,960
Department of the Army, Office of the Chief of Engineers - Beach Erosion Control Projects - Allegan City Bluff Dewatering				
	12.101	W911XK-07-P-0146	25,000	25,000
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research:				
Fatigue Prediction Model	12.300	N00014-07-1-0224	220,000	41,081
Life Model for Spectrum Loading	12.300	N00014-05-1-0872	153,990	25,380
Load Sequence Effects 04/07	12.300	N00014-04-1-0718	190,000	30,787
Rough Wall Layer Modeling	12.300	N00014-05-1-0307	234,375	70,323
U.S. Army Material Command - Basic Scientific Research - Chemical Warfare Agents				
	12.431	W911QY-07-1-0003	1,200,000	231,962
Department of the Air Force, Material Command - Air Force Defense Research Sciences Program - Airfoil Wing Flow Control				
	12.800	FA9550-06-1-0187	321,676	74,304

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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):				
Other Programs - CFDA Not Identified - Passed through				
Third Wave Systems, Inc.:				
Ductile Mode Machining	12.unknown	TDM399	\$ 150,000	\$ 77,478
Ductile Mode Machining Ph II	12.unknown	TDM446	13,000	10,619
Total U.S. Department of Defense				647,894
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-Occurring Disorders 07/08				
	16.540	5938	10,000	7,041
Drug Court Program Office - Drug Court Discretionary Grant Program - Passed through County of Kalamazoo - Men and Juvenile Drug Court 06/07				
	16.585	5814	23,636	16,939
Total U.S. Department of Justice				23,980
U.S. Department of Transportation:				
Federal Transit Administration - Federal Transit Technical Assistance - Passed through T-Concepts - SE Michigan Freeway Simulation Model				
	20.512	2005-0458	60,745	8,717
Federal Transit Administration - State Planning and Research - Passed through Michigan Department of Transportation - Rapid Bridge Replacement				
	20.515	2004-0090 85097	224,522	54,149
Research and Special Programs Administration - University Transportation Centers Program - Passed through National Transportation Research Center - Heavy Truck Rollover Phase III				
	20.701	DTRT06G0043U020801	49,316	44,101
Office of The Secretary - Transportation Planning, Research and Education - Passed through Calhoun County:				
Conductive Concrete Mix	20.931	5103	61,976	14,283
Conductive Concrete Mix Phase III	20.931	6159	120,000	2,332
Office of The Secretary - Transportation Planning, Research and Education - Passed through Michigan Department of Transportation:				
Box Beam Bridge Deck	20.931	85098	193,822	49,012
Link Slab Deck Design	20.931	85104	123,070	73,903
Other Programs - CFDA Not Identified - Passed through				
Texas A&M Research Foundation - Pedestrian and Bike Engineering				
	20.unknown	S060061	82,636	62,327
Total U.S. Department of Transportation				308,824

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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 Aeronautics and Space Administration:				
Aerospace Education Services Program:				
Astrophysical Plasmas 2	43.001	NNX07AH01G	\$ 244,999	\$ 104,990
Calculations of High Temp	43.001	NNG05GD41G	461,693	84,452
Electron-Ion Recombination	43.001	NNX08AE45G	20,000	11,087
Aerospace Education Services Program - Passed through				
Michigan Space Grant Consortium -				
MSGC Operations	43.001	1897	7,300	1,450
Technology Transfer -				
Mars Public Engagement	43.002	1289932	476,417	211,637
Other Programs - CFDA Not Identified -				
NASA GRACE Grant	43.unknown	NNX08AJ85G	126,600	16,963
Other Programs - CFDA Not Identified - Passed through				
Purdue University - Global Heat Transfer in Quite Tunnel	43.unknown	4103-21353	57,923	13,112
Other Programs - CFDA Not Identified - Passed through Smithsonian				
Astrophysical Observatory - Smithsonian Astrophysical Interstellar Absorption Model	43.unknown	TM7-8011B	9,390	7,400
Total National Aeronautics and Space Administration				451,091
National Endowment for the Arts and the Humanities -				
National Endowment for the Humanities:				
Promotion of the Humanities - Research:				
Cabeza De Vaca Expedition 07/08	45.161	RQ-50285-07	100,000	68,000
Pembroke Digital Edition	45.161	RQ-50227-06	99,930	(5,092)
Wake of Exploration	45.161	RQ-50197-06	99,986	9,722
Promotion of the Humanities - Seminars and Institutes -				
The Cathedral and Culture	45.163	EH-50077-06	175,535	13,884
Total National Endowment for the Arts and the Humanities				86,514
National Science Foundation:				
Engineering Grants -				
International Research Experience in Brazil	47.041	OISE-0652022	123,900	25,399
Engineering Grants - Passed through Mound Laser and Photonics Center, Inc. -				
Laser Ablation for Machining	47.041	PO 2007016	60,000	51,960
Engineering Grants - Passed through Sommer Materials Research, Inc. -				
Photochemical Chlorination	47.041	5767	1,600	1

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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):				
Mathematical and Physical Sciences -				
CAREER	47.049	CHE-0548074	\$ 203,987	\$ 10,856
Copper Transfer Proteins	47.049	CHE-0645518	410,000	133,947
Discontinuous Feedback	47.049	DMS-0708019	150,055	20,279
ICPEAC XXV Travel Grant	47.049	PHY-0725544	7,500	7,500
NSF EOS Density Dependence	47.049	PHY-0757257	39,882	1,735
Nuclear & Hypernuclear Theory	47.049	PHY-0456943	26,820	6,152
Polynomial Eigenvalue Prob	47.049	DMS-0713799	177,681	47,020
US/France Cooperative Research	47.049	OISE-0440633	27,360	1,263
Mathematical and Physical Sciences - Passed through American Physical Society:				
APS Gender Equity Physics	47.049	PHY-0710948	10,000	10,000
The PhysTEC Project I	47.049	PHY-0108787	661,811	397
The PhysTEC Project 2	47.049	PHY-0108787	12,920	43
Geosciences:				
Atmospheric Nitrogen Flux	47.050	ATM-0227488	305,706	26,890
Chesapeake Bay Impact Year 2	47.050	EAR-0606705	14,995	4,709
Organic Aqueous Complexation	47.050	EAR-0545104	95,415	22,619
Ridgevolums I	47.050	EAR-0418076	119,561	23,415
Sediment Heterogeneity	47.050	EAR-0348435	482,288	80,224
Computer and Information Science and Engineering:				
Creating Pathways to IT	47.070	EIA-0306092	749,520	56,473
Large Relational Data	47.070	IIS-0414857	370,000	101,118
Computer and Information Science and Engineering - Passed through Michigan State University -				
Computing and UG Engineering	47.070	61-2558WMU	12,324	2,033
Biological Sciences:				
Collaborative Research	47.074	OCE-0433869	129,267	16,833
Expressed Nuclear Genes	47.074	DEB-0344496	223,477	48,289
LTREB Trout Stream Foodwebs	47.074	DEB-0089736	149,996	6,103
Signal Transduction REU2	47.074	DBI0552517	295,978	78,433
Social, Behavioral, and Economic Sciences:				
Adaptive Risky Choice	47.075	SES-0521888	109,081	39,026
Ethical Issues in Nanotechnology	47.075	SES-0620694	134,936	67,821
Facilitating Change in Higher Ed	47.075	SES-0623009	97,011	18,686
Gender Politics I	47.075	BCS-0413431	116,974	12,643
Geologic Database for Egypt	47.075	OISE-0455899	22,769	119
Mesopotamia Database	47.075	OISE-0455896	41,318	6,498
Mongolia Agricultural Land	47.075	BCS-0616763	49,960	10,639
Social, Behavioral, and Economic Sciences - Passed through University of Montana - PACE Evaluation				
	47.075	PG-5637-01	275,000	52,029
Education and Human Resources:				
Adolescents' TV Identification	47.076	HRD-0624583	498,354	198,343
Assess Knowledge of Science Teachers	47.076	DUE-0512596	440,024	70,965
ATE Survey 07/08	47.076	DUE-0702981	560,187	253,781
Benchmarking Student Eval	47.076	DRL-0736491	100,000	4,704

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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 (Continued):				
Capacity Building Math & Science Ed	47.076	DRL-0733590	\$ 521,496	\$ 70,709
Core-Plus Revision	47.076	ESI-0137718	5,099,476	858,439
Dev Public Policy Prg/AEA	47.076	REC-0130605	69,720	4,364
Middle School Science EX3	47.076	DUE-0202923	55,992	18,535
Research-Based Strategies	47.076	DUE-0715698	331,143	9,880
Science Achievement in 8th Grade	47.076	REC-0437655	1,871,525	408,230
STEM Ed Change Efforts	47.076	DRL-0723699	198,379	55,867
STEM Learning Communities	47.076	DUE-0336581	1,402,679	214,116
Teaching of Elementary Science	47.076	DUE-0536536	199,517	39,099
Education and Human Resources - Passed through Michigan State University -				
MSU Science and Math Evaluation	47.076	612232WM	303,994	40,272
Education and Human Resources - Passed through Michigan Technological University -				
Family Engineering 4 Parents	47.076	070325Z3	28,442	10
Education and Human Resources - Passed through Ohio State University Research Foundation:				
Ohio Causeway Professional Dev	47.076	RF01033298	103,500	11,703
Outreach for State Educators	47.076	60007824	50,000	3,354
Education and Human Resources - Passed through San Diego State University Foundation:				
Physical SCI Curriculum	47.076	55158A P1623 7802211	7,521	2,716
Physics Among Elem Teachers	47.076	52270AP16237807211CS	235,264	28,827
Education and Human Resources - Passed through Sweet Briar College -				
Modern Biology Math Solutions	47.076	5974	77,008	21,411
Education and Human Resources - Passed through University of Hawaii at Manoa -				
Tsunami Hazards	47.076	Z765510	92,405	46,544
Education and Human Resources - Passed through University of Michigan -				
Michigan Louis Stokes Alliance	47.076	F014264	182,714	70,095
Education and Human Resources - Passed through University of Michigan-Dearborn -				
Foster Interest in IT	47.076	3000827655	72,000	4,812
Education and Human Resources - Passed through University of Missouri -				
Center for Study of Math Curriculum	47.076	C00001550-2	2,627,330	294,502
Education and Human Resources - Passed through Wayne State University -				
Evaluate WSU Technical Support	47.076	3-31902	144,999	26,185
Education and Human Resources - Passed through West Ed -				
Durability and Generativity	47.076	4424 s08-042	156,843	5,730

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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):				
Polar Programs - Passed through Northern Illinois University -				
Disentangling Multiple Effects	47.078	91992	\$ 28,860	\$ 18,993
International Science and Engineering (OISE):				
Renewable Groundwater Resource	47.079	OISE-0514307	28,422	17,867
UNC 82 Protein Kinase	47.079	MCB-0454737	162,000	17,510
Total National Science Foundation				3,808,715
Environmental Protection Agency -				
Office of Research and Development - Environmental Protection Consolidated Research -				
Environmental Health Risks	66.500	R-83023501	3,598,750	151,154
Total Environmental Protection Agency				151,154
U.S. Department of Energy:				
Office of Energy and Renewable Energy - State Energy Program -				
Passed through Michigan Department of Labor and Economic Growth - SW Michigan Metro Biodiesel Use				
	81.041	PLA-07-55	24,950	3,050
Office of Science Financial Assistance Program:				
Atoms to Clusters	81.049	DE-FG02-03ER46082	400,000	1,758
Energy and Nat Resources Learn	81.049	DE-FG02-06CHI11371	577,000	204,613
Excitations-Metal Ammonia Comp2	81.049	DE-FG02-99ER45772	328,528	75,419
Exotic Light Nuclei	81.049	DE-FG02-04ER41320	265,000	68,924
Experimental Research	81.049	4F-02341	76,779	4,779
Inelastic X-ray Scattering	81.049	DE-FG02-02ER45969	5,000,000	14,762
Probing Complexity ALS and LCLS	81.049	DE-FG02-92ER14299	180,000	78,695
Probing Complexity Using ALS	81.049	DE-FG02-92ER14299	569,182	148,756
Office of Science Financial Assistance Program - Passed through Lawrence Berkeley National Laboratory -				
Bilodeau LBNL Living Expenses	81.049	6822231	45,000	45,000
Fossil Energy Research and Development -				
Dolomite Formation Study				
	81.089	DE-FC26-04NT15513	524,633	50,021
Fossil Energy Research and Development - Passed through				
Battelle Memorial Institute -				
Midwest Carbon Seq Phase 2	81.089	202292-001	242,000	96,928
Fossil Energy Research and Development - Passed through				
University of Michigan - Green House Gases				
	81.089	F014117	124,509	50,319
National Industrial Competitiveness through Energy, Environment, and Economics - Exotic Light Nuclei				
	81.105	DE-FG03-04ER41320	224,000	(695)
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	5,704

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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 (Continued):				
Other Programs - CFDA Not Identified - Passed through				
Petroleum Technology Transfer Council -				
PTTC Satellite Facility	81.unknown	DE-AC22-94PC91008	\$ 302,540	\$ 15,920
Total U.S. Department of Energy				863,953
U.S. Department of Education:				
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	113,094
Charter Schools - Passed through Arizona State University:				
Charter School Achievement	84.282	07-748	47,293	25,735
Charter School Teacher Attrition	84.282	020038	37,566	4,300
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	74,333	13,237
National Institute on Student Achievement, Curriculum, and				
Assessment -				
Evaluate Kalamazoo Promise	84.305	R305A070381	348,136	142,567
Education Technology State Grants - Passed through Jackson				
County Intermediate School District -				
Tech Assist for Enhancing Education	84.318	5752	7,500	4,573
Institute of Education Sciences - Research in Special Education -				
Career Connections for Disabled				
84.324	H324C030014	899,974	183,271	
Office of Special Education and Rehabilitative Services - Special				
Education - Personnel Development to Improve Services				
and Results for Children with Disabilities -				
Intensive Recruitment II				
84.325	H325K060336	386,488	259,474	
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:				
NSTTAC Supplement	84.326	H326J050004-06	50,000	24,179
Secondary Transition Tech	84.326	2975-05-0422-WMU	851,324	274,592
Office of Post Secondary Education - Gaining Early Awareness				
and Readiness for Undergraduate Programs:				
GEAR UP Learning Centers II	84.334	P334A050257	8,248,800	2,438,484
GEAR UP Partnership 01/05	84.334	P334A000121	19,014,818	3,730,527
Office of Elementary and Secondary Education -				
Early Reading First				
84.359	S359B060050	3,404,136	1,113,975	
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	37,017

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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 Michigan				
Department of Education:				
Michigan Math Rural Initiative	84.366	062410-MSPF2005	\$ 875,000	\$ 187,062
Michigan Math Rural Initiative 07-08	84.366	072410-MSPF2005	125,000	125,000
Muskegon Middle Math Improvement	84.366	072410-MSPW20	672,887	311,153
Office of Elementary and Secondary Education - Mathematics and Science Partnerships - Passed through Saginaw Valley State University:				
SVSU Math and Science 2	84.366	082410-MSPF2006	30,000	8
SVSU Math and Science Partnership	84.366	07-0000-11	30,000	26,672
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants - Passed through Michigan				
Department of Education:				
Secondary Science in BC	84.367	080290-0348	215,287	20,501
Tech Assist for MDE	84.367	5518	398,778	60,092
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants - Passed through Spring Arbor University - Eval JCISD 5-12th Science Project				
	84.367	5491	15,000	1,634
Total U.S. Department of Education				9,097,147
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 - SAMHSA Child Mental Health				
	93.104	5463	938,580	173,044
National Institutes of Health - Research Related to Deafness and Communication Disorders:				
Communicative Competence 2	93.173	5 R01 DC003670-05	973,368	270,350
Olfactory Afferent Innervation	93.173	2 R15 DC04262-02	219,000	85,939
Phonetic Perception	93.173	2 R01 DC001661	2,331,908	394,301
National Institutes of Health - Drug Abuse Research Programs - Passed through Family Works, Inc. - Online Divorce Ed for Parents				
	93.279	6029	28,727	86
National Institutes of Health - Drug Abuse Research Programs - Passed through National Development and Research Institute:				
Buprenorphine Maintenance	93.279	129	41,825	23,829
Self-Help for Dually-Diagnosed	93.279	112	167,990	166,149
National Institutes of Health - Academic Research Enhancement Award:				
ACh Neuroprotection	93.390	R15 EY017314-01A1	222,000	65,647
GDNF Expression	93.390	I R15 AG022908-01A2	264,162	59,825
Modeling and Engineering of PTE	93.390	I R15 GM074633	219,000	35,379
Phenanthroline Derivatives	93.390	I R15 GM067670	136,218	313

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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 - Biomedical Research and Research Training -				
Michigan Bridges Bac Degree	93.859	2 R25 GM60181-05	\$ 412,232	\$ 201,598
National Institutes of Health - Vision Research:				
Blind Pedestrian Access 00/01	93.867	1 R24 EY 12894	4,971,191	165,636
Blind Pedestrians Access	93.867	2R01EY012894-06A1	1,950,884	656,010
Health Resources and Services Administration - Maternal and Child Health Services Block Grant to the States - Passed through Michigan Department of Community Health:				
Fetal Alcohol Syndrome Center	93.994	20070548	19,100	1,600
Michigan Oral Health Initiative 2	93.994	B1MIMCHS	10,501	5,806
Total U.S. Department of Health and Human Services				2,305,512
U.S. Agency for International Development:				
USAID Foreign Assistance for Programs Overseas -				
Pakistan - US S&T	98.001	PGA-7251-07-007	199,986	82,551
Other Programs - CFDA Not Identified - Passed through International Food Policy Research Institute -				
Functional Biosafety Systems	98.unknown	EEM-A-00-03-00001-00	4,347,697	205,700
Total U.S. Agency for International Development				288,251
Total Research and Development Cluster				18,419,983
Trio Cluster - U.S. Department of Education:				
Office of Post Secondary Education - TRIO:				
Student Support Services - TRIO SSS Program	84.042	P042A050512	813,222	239,759
Upward Bound	84.047	P047A080551	249,191	28,374
Total Trio Cluster				268,133
Highway Safety Cluster:				
U.S. Department of Transportation:				
State and Community Highway Safety - Passed through Michigan Department of State Police -				
OHSP Safe Communities Grant	20.600	PT-08-18	92,404	32,942
National Highway Traffic Safety Administration - Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants - Passed through Michigan Department of State Police -				
OHSP Safe Communities Grant	20.601	PT-08-18	37,450	13,350
National Highway Traffic Safety Administration - Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons - Passed through Michigan Department of State Police -				
Enforcement Grant 06-07	20.605	PT-07-02	244,916	147,787

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Clusters (Continued):				
Highway Safety Cluster (Continued):				
State Traffic Safety Information System Improvement Grants - Passed through Michigan Department of State Police -				
OHSP Electronic Crash Capture	20.609	TR-08-07	\$ 199,980	\$ 199,980
Total Highway Safety Cluster				394,059
Special Education Cluster:				
Special Education - Grants to States - Passed through Oklahoma State Department of Education - NSTTAC Oklahoma Travel				
	84.027	5903	14,400	6,673
Special Education - Grants to States - Passed through Panhandle Aread Ed. Consortium - GIST Part 2				
	84.027	7823002	13,800	965
Total Special Education Cluster				7,638
Food Stamp Cluster -				
Food and Nutrition Service - State Administrative Matching Grants for Food Stamp Program - Passed through Michigan State University - Food Stamp Nutrition Education				
	10.561	61-5003W	27,450	8,823
Total Food Stamp Cluster				8,823
Other Federal Awards:				
U.S. Department of Agriculture - Food and Nutrition Service - Child and Adult Care Food Program - Passed through Michigan Department of Education - Child and Adult Food Care				
	10.558	390000050	18,807	8,579
Total U.S. Department of Agriculture				8,579
U.S. Department of Defense - Department of the Air Force, Material Command - Air Force Defense Research Sciences Program - Icarus JPC Challenge				
	12.800	FA9550-07-1-0298	7,000	1,127
Total U.S. Department of Defense				1,127
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 06/07				
	16.727	JJ-07-01	25,000	7,660
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence - Safe Start I				
	16.730	2005-JW-BX-K024	839,380	267,885
Total U.S. Department of Justice				275,208

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
National Aeronautics and Space Administration -				
Aerospace Education Services Program - Passed through Michigan				
Space Grant Consortium:				
MSGC Fellowships 07/08 - 1	43.001	6000	\$ 10,000	\$ 5,755
MSGC Fellowships 07/08 - 2	43.001	5829	5,000	4,725
MSGC Fellowships Year 3	43.001	5666	8,000	<u>1,519</u>
Total National Aeronautics and Space Administration				11,999
National Endowment for the Arts and the Humanities:				
National Endowment for The Arts - Promotion of the Arts -				
Partnership Agreements - Passed through Michigan Council				
for Arts and Cultural Affairs:				
Arts Project-Education Outreach	45.025	07PP0003ZZ	10,500	486
Inland Seas Poetry 7	45.025	07PP0017ZZ	14,200	639
National Endowment for the Humanities - Promotion of the				
Humanities - Seminars and Institutes -				
The American Farm	45.163	BH-50173-07	224,867	<u>128,076</u>
Total National Endowment for the Arts and Humanities				129,201
National Science Foundation:				
Engineering Grants:				
Design Center Math and Science	47.041	EEC-0315695	375,000	28,976
Design Center REU	47.041	EEC-0315695	41,144	8
Education and Human Resources - Passed through University of				
Michigan -				
Michigan AGEPE Alliance	47.076	PO 3000480136	697,132	95,848
Other Programs - CFDA Not Identified -				
Litynski NSF IPA	47.unknown	DUE-0503798	906,350	<u>109,774</u>
Total National Science Foundation				234,606
Small Business Administration -				
Small Business Development Center - Passed through Grand				
Valley State University:				
Small Business Development	59.037	5978	165,000	119,405
Small Business Development 08	59.037	6167	180,000	<u>85,701</u>
Total Small Business Administration				205,106
U.S. Department of Energy -				
Office of Energy and Renewable Energy - State Energy				
Program - Passed through Michigan Department of Labor				
and Economic Growth:				
Community Energy Wind Project	81.041	PLA-08-35	6,000	502
LEED-EB Project CHHS Building	81.041	PLA-07-71	15,000	<u>8,881</u>
Total U.S. Department of Energy				9,383
U.S. Department of Education:				
Office of Vocational and Adult Education - Vocational Education -				
Basic Grants to States - Passed through Michigan Department				
of Education -				
CTE Teacher Education Improvement	84.048	083520 8018-6	7,000	1,314

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

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 Special Education and Rehabilitative Services -				
Rehabilitation Long-term Training:				
O & M Working-Age Blind	84.129	H129P030009	\$ 499,408	\$ 96,219
Rehab Working-Age Blind	84.129	H129P030011	398,889	143,836
Rehabilitation Counseling	84.129	H129B040056	598,099	148,393
Office of Post Secondary Education - Business and International Education Projects -				
South Asia and China Ed Projects	84.153	P153A050097	161,766	32,564
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	33,171
Office of Educational Research and Improvement - Fund for the Improvement of Education - Passed through Kalamazoo Regional Educational Service Agency -				
Teach American History	84.215	6196	79,032	17,506
Office of Special Education and Rehabilitative Services -				
Rehabilitation Training - Experimental and Innovative Training -				
RC Immersion Training	84.263	H263A030016	194,635	13,377
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	(49,950)
Prepare Adapted Phys Ed Teach	84.325	H325K054242	520,305	204,936
TCVI/OMC 3	84.325	H325A040098	995,572	199,747
Office of Special Education and Rehabilitative Services - Special Education - Personnel Development to Improve Services and Results Children with Disabilities - Passed through Pennsylvania College of Optometry -				
Leadership in VI Fellowship	84.325	H325U040001	60,783	35,913
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs - Passed through Michigan Department of Labor and Economic Growth:				
KCP Gear Up 06/07	84.334	5770	81,880	28,252
KCP Gear Up 07/08	84.334	07-00-15	81,880	70,786
Office of Post Secondary Education - Child Care Access Means Parents in School -				
Assistance for Parents in College	84.335	P335A050100	353,811	102,864
Other Programs: CFDA Not Identified - Passed through National Writing Project Corporation:				
Third Coast Writing 06/07	84.unknown	94-M106 Amend. 19	60,000	508
Third Coast Writing 07/08	84.unknown	94-M106 Amend. 22	52,000	60,127
Total U.S. Department of Education				1,139,563
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	5 U79 SM56207-04	1,559,486	139,596
WMU Campus Suicide Prevention	93.243	IH79SM057861-01	150,000	55,761

Western Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2008

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
Other Federal Awards (Continued):				
Department of Health and Human Services (Continued):				
Administration for Children and Families - Developmental				
Disabilities Basic Support and Advocacy Grants - Passed through				
Michigan Department of Community Health:				
Coordination of Care III	93.630	20080148	\$ 61,403	\$ 47,166
Kzoo Comm Coord Care Initiative II	93.630	20070840	92,160	28,578
Health Resources and Services Administration - Specially Selected				
Health Projects -				
Tele-Allied Health	93.888	I DIBTH03744-01-00	492,080	92,205
Total U.S. Department of Health and Human Services				363,306
Corporation for National and Community Service - Learn and				
Serve America - Higher Education -				
Service Learning Design Center	94.005	03LHHM1001	226,339	43,419
Corporation for National and Community Service - Learn and Serve				
America - Higher Education - Passed through Michigan Campus				
Compact -				
NSBE College Tour 08	94.005	Y2Y07-04	1,000	650
Total Corporation for National and Community Service				44,069
Total Other Federal Awards				2,422,147
Total Expenditures of Federal Awards				\$ 153,187,814
July 1, 2006 through June 30, 2007 expenditures not previously reported:				
U.S. Department of Education -				
Special Education - Grants to States - Passed through Oklahoma				
State Department of Education -				
NSTTAC Oklahoma Travel	84.027	5903	\$ 14,400	\$ 2,469

Western Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2008

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Western Michigan 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, 2008. 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	\$ 10,035,172

Perkins loan expenditures at June 30, 2008 consist of an administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$10,035,172 amount outstanding, \$2,359,461 consists of loans advanced to students in the current year.

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, Western Michigan University (the "University") carried forward and spent \$11,810 of the 2006-2007 Federal Work Study Program (84.033) award to the 2007-2008 award year and carried forward \$28,686 of the 2007-2008 award to the 2008-2009 award year.

Western Michigan University

Note 4 - Subrecipient Awards

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

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
Research and Development Cluster:		
Link Slab Deck Design	20.931	\$ 19,164
Pembroke Digital Edition	45.161	(7,422)
The Cathedral and Culture	45.163	13,979
Ethical Issues in Nanotechnology	47.075	6,500
Core-Plus Revision	47.076	365,452
Science Achievement in 8th Grade	47.076	168,108
Adolescents' TV Identification	47.076	36,572
GEAR UP Partnership 01/05	84.334	1,896,574
GEAR UP Learning Centers II	84.334	1,263,397
Early Reading First	84.359	334,592
Michigan Math Rural Initiative	84.366	35,460
Muskegon Middle Math Improvement	84.366	22,029
Communicative Competence 2	93.173	117,496
Michigan Bridges Bac Degree	93.859	63,353
Blind Pedestrians Access	93.867	366,581
Blind Pedestrian Access 00/01	93.867	165,534
Pakistan-US S&T	98.001	20,476
Functional Biosafety Systems	98.999	152,063
Highway Safety Cluster - OHSP Electronic Crash Capture	20.609	174,980
Other Federal Awards:		
Safe Start I	16.730	18,107
Kzoo Comm Coord Care Initiative II	93.630	5,971
Total		\$ 5,238,966

Western Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2008

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
- Significant deficiency(ies) 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
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major 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 Numbers	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 84.375, and 84.376	Student Financial Aid Cluster
Various	Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$1,092,000

Auditee qualified as low-risk auditee? Yes No

Western Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2008

Section II - Financial Statement Audit Findings

Reference Number	Findings
	None

Section III - Federal Program Audit Findings

Reference Number	Findings
	None

Western Michigan University

Summary Schedule of Prior Audit Findings Year Ended June 30, 2008

Reference Number	Findings
2007-1	<p>Program Name - Student Financial Aid Cluster</p> <p>CFDA Numbers - 84.007, 84.033, 84.038, 84.063, 84.268, 84.375, and 84.376</p> <p>Pass-through Entity - U.S. Department of Education</p> <p>Finding Type - Significant deficiency and noncompliance</p> <p>Condition - The University does not have adequate controls in place to ensure that refund calculations and disbursements are completed in a timely manner.</p> <p>Status - Corrective action has been taken. Procedures and programs have been put in place to ensure that students will be identified and return of Title IV will be determined within 45 days after student withdrawal. The University continues to monitor compliance with the requirements that calculations are performed and funds are disbursed in a timely manner.</p>

Western Michigan University

Summary Schedule of Prior Audit Findings (Continued) Year Ended June 30, 2008

Reference Number	Findings
2007-2	<p>Program Name - Student Financial Aid Cluster</p> <p>CFDA Numbers - 84.007, 84.033, 84.038, 84.063, 84.268, 84.375, and 84.376</p> <p>Pass-through Entity - U.S. Department of Education</p> <p>Finding Type - Significant deficiency and noncompliance</p> <p>Condition - The University does not have procedures in place to ensure that statements received from the Common Origination and Disbursement are reconciled to their own financial records on a monthly basis and adequate support is kept when reconciliations are completed.</p> <p>Status - Corrective action has been taken. The Financial Aid Office (FAO) continues to reconcile disbursements with COD on at least a monthly basis. The FAO has worked more closely with accounting services to assure that the general ledger accurately reflects payments made to students. The FAO has retained documentation supporting that reconciliation is occurring as required.</p>