

# **Western Michigan University**

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**Federal Awards  
Supplemental Information  
June 30, 2015**

### Independent Auditor's Reports:

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	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 for Each Major Federal Program; Report on Internal Control Over Compliance	4-6
Schedule of Expenditures of Federal Awards	7-17
Notes to Schedule of Expenditures of Federal Awards	18-19
Schedule of Findings and Questioned Costs	20-22

Report on Schedule of Expenditures of Federal Awards  
Required by OMB Circular A-133  
Independent Auditor's Report

To the Board of Trustees  
Western Michigan University

We have audited the financial statements of Western Michigan University (the "University") and its discretely presented component units of Western Michigan University as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 19, 2015, which contained an unmodified opinion on the basic financial statements of the University and its component units. Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to October 19, 2015.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Plante & Moran, PLLC*

December 23, 2015

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

Independent Auditor's Report

To Management and the Board of Trustees  
Western Michigan University

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Western Michigan University (the "University") and its discretely presented component units as of and for the year ended June 30, 2015, and the related notes to the basic financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 19, 2015. The financial statements of the discretely presented component units were not audited in accordance with *Governmental Auditing Standards*.

**Internal Control Over Financial Reporting**

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To Management and the Board of Trustees  
Western Michigan University

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Western Michigan University's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

Kalamazoo, Michigan  
October 19, 2015

Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance  
Independent Auditor's Report

To the Board of Trustees  
Western Michigan University

**Report on Compliance for Each Major Federal Program**

We have audited Western Michigan University's (the "University") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. Western Michigan University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Western Michigan University's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Western Michigan University's compliance.

To the Board of Trustees  
Western Michigan University

### ***Opinion on Each Major Federal Program***

In our opinion, Western Michigan University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

### **Report on Internal Control Over Compliance**

Management of Western Michigan University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Western Michigan University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Findings 2015-001 and 2015-002, that we consider to be significant deficiencies.

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

To the Board of Trustees  
Western Michigan University

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Plante & Moran, PLLC*

Kalamazoo, Michigan  
December 23, 2015



# Western Michigan University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<b>Clusters:</b>				
<b>Student Financial Aid Cluster - Direct Program:</b>				
U.S. Department of Education:				
Federal Perkins Loan Program	84.038	P038A042105	N/A	\$ 8,967,797
Federal Work Study Program	84.033	P033A142105	\$ 903,492	895,414
Federal Supplemental Educational Opportunity Grant	84.007	P007A142105	789,943	789,943
Federal Pell Grant Program	84.063	P063P140246	28,924,852	28,924,852
Federal Direct Loan Program:				
Federal Subsidized Stafford Loans	84.268	N/A	N/A	41,415,953
Federal Unsubsidized Stafford Loans	84.268	N/A	N/A	84,405,294
Federal Plus Loans	84.268	N/A	N/A	23,487,370
Federal Grad Plus Loans	84.268	N/A	N/A	<u>3,577,859</u>
Total Federal Direct Loan Program				<u>152,886,476</u>
Total Student Financial Aid Cluster				<b>192,464,482</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters:</b>				
<b>Research and Development Cluster:</b>				
U.S. Department of Agriculture:				
Technical Agricultural Assistance				
Evaluate International Codex Outreach Program	10.960	TA-CR-13-012	\$ 150,000	<u>\$ 76,023</u>
Total U.S. Department of Agriculture				<b>76,023</b>
U.S. Department of Commerce:				
National Oceanic and Atmospheric Administration - Coastal Zone Management Administration Awards (Passed through Michigan Department of Environmental Quality)				
Lake Michigan Water Trail 2	11.419	I2-WT-008	17,805	<u>3,780</u>
Total U.S. Department of Commerce				<b>3,780</b>
U.S. Department of Defense:				
Department of Navy, Office of the Chief of Naval Research - Basic and Applied Scientific Research				
Fatigue Stress UNIGROW	12.300	N00014-10-1-0577	643,216	79,836
U.S. Army Medical Command - Military Medical Research and Development (Passed through Geneva Foundation)				
Effects of Acoustic Impulses on the Middle Ear	12.420	S-1376-01	409,192	266,111
Department of the Air Force, Material Command - Air Force Defense Research Sciences Program				
The Study of Complex Molecular Plasma Chemistry Dynamics in Ionic Liquids	12.800	FA9550-14-1-0286	120,000	99,500
National Security Agency - Mathematical Sciences Grants Program - Ramsey-Type Numbers				
	12.901	H98230-15-1-0172	20,000	<u>9,971</u>
Total U.S. Department of Defense				<b>455,418</b>
U.S. Department of the Interior:				
Fish and Wildlife Service - Endangered Species Conservation - Recovery Implementation Funds				
Chitosan Test on White Nose Syndrome	15.657	F14AP00736	223,602	133,795
Geological Survey - Research and Data Acquisition:				
Great Lakes Mapping 5	15.808	G13AC00167	70,484	38,487
Great Lakes Mapping 7	15.808	G14AC00297	74,328	28,696
Geological Survey - National Cooperative Geologic Mapping Program:				
Great Lakes Mapping 6	15.810	G14AC00326	73,444	38,867
Great Lakes Mapping 8	15.810	G15AC00158	14,493	2,120
Geological Survey - National Geological and Geophysical Data Preservation Program - USGS Data Preservation 3				
	15.814	G14AP00135	29,141	<u>29,141</u>
Total U.S. Department of the Interior				<b>271,106</b>
U.S. Department of Justice:				
Office of Juvenile Justice and Delinquency Prevention - Juvenile Justice and Delinquency Prevention: Special Emphasis - Field Initiated Research Evaluation				
	16.541	2011-MU-FX-0009	499,983	52,318
Office of Justice Programs - Reduction and Prevention of Children's Exposure to Violence - Project Partnering to Reduce Violence				
	16.730	2010-JW-FX-K017	999,954	<u>134,334</u>
Total U.S. Department of Justice				<b>186,652</b>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Transportation:				
Federal Aviation Administration - Aviation Research Grants (Passed through Texas A&M University)				
Weather Technology in the Cockpit Program	20.108	C229A1 Proj B	\$ 348,541	\$ 69,307
Federal Aviation Administration - Air Transportation Centers of Excellence (Passed through Purdue University)				
Weather Technology in the Cockpit Program	20.109	4108-66685 D	275,784	115,888
Federal Transit Administration - State Planning and Research (Passed through Michigan Department of Transportation):				
Accelerated Bridge Construction Seminar	20.515	2013-0069 Z7	36,542	12,239
Accelerated Bridge Construction Techniques	20.515	2013-0069 Z4/120482	249,163	95,274
Accelerated Bridge Construction Techniques	20.515	2013-0069 Z4/123446	19,998	6,728
Engineering Improvements for Older Drivers	20.515	2013-0069 Z3	295,582	140,674
Evaluating Commercial Vehicle Strategies	20.515	2013-0069 Z1	268,560	125,772
Intelligent Transport System Deployments	20.515	2013-0069 Z5	233,395	109,852
Research and Special Programs Administration - University Transportation Centers Program				
Transportation Research Center for Livable Communities	20.701	DTRT13-G-UTC60	3,740,000	431,850
Other Programs: CFDA Not Identified				
NHTSA Driver Compliance with Pedestrian Right of Way Laws	20.UN	DTNH22-11-D-00228	73,759	42,249
Other Programs: CFDA Not Identified (Passed through Battelle Memorial Institute)				
Countdown Pedestrian Signals	20.UN	subcontract# 386243	132,402	76,658
Other Programs: CFDA Not Identified (Passed through Michigan Department of Transportation)				
Alternative Pedestrian Crossing	20.UN	2013-0069 Z2 120239	218,513	<u>91,583</u>
Total U.S. Department of Transportation				<b>1,318,074</b>
National Aeronautics and Space Administration:				
Aerospace Education Services Program:				
Astrophysical Plasma 2011/14	43.001	NNX11AF32G	280,000	4,276
NASA Grace Part 2	43.001	NNX12AJ94G	369,611	109,112
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium):				
MSGC Hudson Seed Grant	43.001	7972	5,000	7
MSGC Lemmer Seed	43.001	8330	5,000	2,165
MSGC Operations	43.001	1897	19,800	587
Aerospace Education Services Program (Passed through Smithsonian Astrophysical Observatory)				
X-Ray Absorption Models	43.001	TM4-15003X	59,999	42,903
Cross Agency Support				
NASA Small Spacecraft Propulsion	43.009	NNX13AR18A	199,998	<u>95,005</u>
Total National Aeronautics and Space Administration				<b>254,055</b>
National Science Foundation:				
Engineering Grants - Laser Assist Drilling	47.041	IIP-1445017	199,999	39,234
Engineering Grants (Passed through Central Michigan University - Multidisciplinary Engineering Research				
	47.041	7017910	18,615	7,000
Engineering Grants (Passed through Colorado State University):				
CSU NEESR	47.041	G-4948-5	35,081	5,062
CSU NEESR REU	47.041	G-4948-5 REU	4,500	2,306

See Notes to Schedule of Expenditures of Federal Awards.

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
National Science Foundation (Continued):				
Engineering Grants (Passed through Northeastern University) - NEESR Building Collapse	47.041	501944-78050	\$ 84,022	\$ 8,746
Engineering Grants (Passed through Stanford University) - Advanced Combustion Engines	47.041	604472 1-1 1120-A	106,328	46,275
Engineering Grants (Passed through Texas State University-San Marcos) - TRA To Foster Nanotechnology	47.041	13003-8-1904-1	15,781	6,933
Engineering Grants (Passed through WGBH Educational Foundation) - Design Squad Nation 2	47.041	K201200422B	29,911	2,906
Mathematical and Physical Sciences:				
Anion Extraction	47.049	CHE-1404730	284,833	30,650
Atlas of Lie Groups	47.049	DMS-1317503	65,946	21,048
Deciphering Chem Bond Nature	47.049	CHE-1055310	332,000	43,829
EAGER	47.049	DMR-1410915	171,970	86,183
Graduate Research Fellowship	47.049	DGE-1257301	132,000	46,356
Nuclear Spin-Isospin Response	47.049	PHY-1204486	18,033	9,625
Radiative Double Electron Capture of Ions	47.049	PHY-1401429	50,138	35,746
Solar Energy Conservation	47.049	DMR-0963678	540,000	4,896
Spin-Isospin Response	47.049	PHY-1404343	284,233	30,954
Stars to Active Galactic Nuclei	47.049	AST-1313265	602,160	298,386
Mathematical and Physical Sciences (Passed through Michigan State University) - Computational Studies	47.049	61-2316WMMU	86,954	4,258
Mathematical and Physical Sciences (Passed through Research Foundation of The City University of New York) Behavioral-Ecological Network Models	47.049	40E59-A	107,295	7,580
Mathematical and Physical Sciences (Passed through University of West Georgia) Expand Atomic Database	47.049	111554BWMU	18,927	16,537
Geosciences				
Changing Temperature Forest	47.050	AGS-1120258	87,230	4,751
Nile Delta Subsidence	47.050	OISE-1103843	124,300	25,954
Computer and Information Science and Engineering :				
Adaptive Memory Resource Management in a Data Center	47.070	CNS-1421643	100,000	2,954
Computing Infrastructure Equipment	47.070	CNS-1126438	289,574	4,415
EAGER: Systematic and Scalable Testing of Concurrent Software	47.070	CCF-1500365	65,559	10,656
HPC Solutions to Big NGS Data Compression	47.070	CCF-1464268	171,341	9,933
Computer and Information Science and Engineering (Passed through Illinois Institute of Technology) - High Performance Algorithms and Implementation for Genome Alignments	47.070	P0037749	40,000	10,215
Biological Sciences:				
Anthropogenic Noise	47.074	IOS-1257699	313,200	73,956
Extinct Ancestral Enzyme	47.074	MCB-1120624	264,177	32,639
Photosynthesis and Amino Acid	47.074	MCB-1244008	1,640,808	362,159
Signal Transduction REU3	47.074	DBI-1062883	318,000	53,107
Biological Sciences (Passed through Augustana College) Evaluation of Research Coordination Networks	47.074	7557	60,000	9,147

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
National Science Foundation (Continued):				
Social, Behavioral, and Economic Sciences:				
Framework for Cyber Warfare	47.075	SES-1317798	\$ 117,219	\$ 32,369
Stress Among Teens in High Risk High Stakes Pastoralism	47.075	BCS-1430860	61,752	10,021
The Allure of Sweetness	47.075	BCS-1330399	105,312	18,824
Social, Behavioral, and Economic Sciences (Passed through University of North Carolina at Greensboro) - Geospatial Approaches for Paleoanthropology	47.075	14-0106	12,157	8,717
Education and Human Resources				
Assess Constructed Responses	47.076	DUE-1323011	172,804	68,970
Assess Facilitate Reform Teach	47.076	DUE-1347700	75,000	20,642
Beyond Multiple Choice	47.076	DUE-1022747	32,000	568
Broadening Participation Research	47.076	HRD-1309055	1,246,037	119,672
Capacity Building Math and Science Education	47.076	DRL-0733590	1,312,499	17,705
Discovery Research K-12	47.076	DRL-1220148	699,965	264,996
EvaluATE	47.076	DUE-1204683	2,185,660	512,986
Evidence Based Instruction	47.076	DUE-1256505	299,536	113,842
Formative Assessment Systems	47.076	DUE-1349079	199,119	105,903
Improve Community College Science	47.076	DUE-0806765	460,000	661
Increase Impact of TUES Project	47.076	DUE-1122446	506,206	90,322
Michigan AGEP Alliance for Transformation Moderator and Mediator Effects in Cluster Randomized Trials	47.076	HRD-1305996	139,474	52,834
Pedagogical Design Capacity	47.076	DGE-1437692	266,187	21,827
PEEPS for Professional Development	47.076	DRL-0918126	414,969	37,350
Reducing Student Resistance	47.076	DRL-1228809	249,993	57,613
SCALE-UP	47.076	DUE-1347580	37,845	2,847
S-STEM Scholarships	47.076	DUE-1223564	190,852	63,323
STEP IB	47.076	DUE-0965962	593,159	124,494
The Geo-CC&CP Foundry	47.076	DUE-0969287	1,990,314	213,076
Transition to College Mathematics	47.076	DUE-1445227	115,241	24,752
Virtual Lab Experiments	47.076	DRL-1020312	3,495,494	80,301
Virtual Lab Experiments	47.076	DUE-1140348	195,003	37,885
Education and Human Resources (Passed through Biological Sciences Curriculum Study Center for Research and Evaluation) - Methodologies for Evaluation	47.076	7288	268,708	67,205
Education and Human Resources (Passed through Delaware State University) CREST External Evaluation	47.076	12-005JNA	136,015	16,304
Education and Human Resources (Passed through Lansing Community College) - Career and Educational Paths in Building Science	47.076	BP120075	69,999	9,818
Education and Human Resources (Passed through Michigan State University): Bioenergy Sustainability for Grades K-12	47.076	61-2010WM	74,843	14,905
Computation Thinking Across Engineering Disciplines	47.076	61-2322WMU	83,500	1,461
Education and Human Resources (Passed through Michigan Technological University) - Accessible Access Control	47.076	P0092707 1205082Z1	30,737	10,947
Education and Human Resources (Passed through University of Michigan): Michigan LSAMP2	47.076	3001714547	528,930	116,200
U of Michigan REBUILD Project	47.076	3003406266	103,699	172
Education and Human Resources (Passed through University of Rochester) - Curriculum Ergonomics	47.076	415907-G	302,002	141,817

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
National Science Foundation (Continued):				
Education and Human Resources (Passed through University of Wisconsin-Madison Institute for Research on Poverty) - ATE Central	47.076	459K734	\$ 29,009	\$ 6,533
Education and Human Resources (Passed through Wright State University) - National Model for Engineering Education	47.076	PSP06883	99,988	8,885
International Science and Engineering (OISE) (Passed through U.S. Civilian Research and Development Foundation) - Energy Research	47.079	RUPI-7028-MO-11	16,000	34
Office of Cyberinfrastructure - TCPP Students Awards	47.080	ACI-1400481	12,000	1,011
Trans-NSF Recovery Act Research Support (Passed through Michigan Technological University) - ARRA - Energy Research for Grades K-12	47.082	DGE-0841073	72,000	<u>11,068</u>
Total National Science Foundation				<b>3,863,256</b>
Environmental Protection Agency:				
Office of Research and Development - Science to Achieve Results (STAR) Research Program - Role of Oxidation of BVOC	66.509	83540901	387,483	106,924
Office of Enforcement and Compliance Assurance - Pollution Prevention Grants Program (Passed through Michigan Department of Environmental Quality) - E3 Alliance	66.708	430282-13	31,612	<u>1,939</u>
Total Environmental Protection Agency				<b>108,863</b>
U.S. Department of Energy:				
Office of Science Financial Assistance Program:				
LCLS Ultrafast Science - SISGR	81.049	DE-SC0002004	3,000,000	598,863
Probing Complexity ALS and LCLS	81.049	DE-FG02-92ER14299	600,000	44,959
Study of Exotic Nuclei 2013/16	81.049	DE-FG02-04ER41320	185,000	28,735
X-Ray and Transport Studies	81.049	DE-FG02-99ER45772	300,000	40,435
Renewable Energy Research and Development (Passed through Arizona Geological Survey Headquarters) - AZGS Metadata Management Software	81.087	MI-EE002850-2	9,000	9,000
Fossil Energy Research and Development (Passed through Battelle Memorial Institute) - CO2 Storage Infrastructure 2	81.089	344142	600,000	135,497
Recovery-Geologic Sequestration Site Characterization (Passed through University of Illinois at Urbana-Champaign) - ARRA - Cambro-Ordovician Assessment	81.132	2010-00636-04	403,585	64,729
Other Programs: CFDA Not Identified - Ion Beam Irradiation	81.UN	2F-33121	50,000	<u>20,973</u>
Total U.S. Department of Energy				<b>943,191</b>
U.S. Department of Education:				
Higher Education: Institutional Aid (Passed through Bay De Noc Community College) - Student Success in Math and Science				
	84.031	09025	49,996	1,294
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education - Fulfilling the Promise				
	84.116	PI116F140353	3,217,511	186,826

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

<u>Federal Agency/Pass-through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Entity Project/Grant Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Education (Continued):				
Office of Postsecondary Education - Fund for the Improvement of Postsecondary Education (Passed through Indiana State University - Evaluation of ISU FIPSE	84.116	14-180	\$ 359,081	\$ 33,357
Institute of Education Sciences - Research in Special Education - Language and Literacy (TILLS)	84.324	R324A100354	1,971,978	324,043
Office of Special Education and Rehabilitative Services - Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (Passed through California State University-Northridge):				
PepNet 2 Extension	84.326	F-11-2963-3-WMU	79,095	34,747
PepNet 3 Extension	84.326	F-11-2963-3-WMU	162,732	90,843
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) - National Technical Assistance Center	84.326	20150079-02-WMU	447,616	93,594
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) - NSTTAC 2	84.326	20120114-01-WMU	1,517,774	418,772
Special Education: Technology and Media Services for Individuals with Disabilities (Passed through University of Oregon) - Math Image Description Project	84.327	223810L	283,698	113,406
Office of Innovation and Improvement - School Leadership: School Leadership Development	84.363	U363A130108	1,817,764	741,387
School Leadership Program	84.363	U363A100082	3,492,944	652,865
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Dickinson-Iron Intermediate School District) -Greater Proficiency in Math 2	84.366	7019360	91,520	34,457
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Lenawee Intermediate School District) - Student Intel Test	84.366	7021290	9,629	9,629
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Muskegon Area ISD (MAISD) Math & Science Center) Math Recovery MSP Project	84.366	7022560	138,676	16,580
Office of Elementary and Secondary Education - Mathematics and Science Partnerships (Passed through Saginaw Valley State University Regional Math & Science Center)				
Making an Impact with Intel Math	84.366	7021010	50,000	38,871
SVSU Math and Science Center MSP2	84.366	7019370	80,661	<u>32,257</u>
Total U.S. Department of Education				<b>2,822,928</b>
U.S. Department of Health and Human Services:				
Health Resources and Services Administration - Model State-Supported Area Health Education Centers (Passed through Wayne State University)				
West Michigan Area Health Education Center	93.107	WSU15006	174,150	105,773

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Research and Development Cluster (Continued):</b>				
U.S. Department of Health and Human Services (Continued):				
National Institutes of Health - Research Related to Deafness and Communication Disorders - Olfactory Bulb Cell Genesis	93.173	IR15DC011137-01A1	\$ 414,135	\$ 131,057
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services: Projects of Regional and National Significance - Detroit Trauma Informed Project	93.243	5U79SM058786-08	1,189,856	521,048
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services: Projects of Regional and National Significance (Passed through Research Foundation of The City University of New York) - Agency Organizational Readiness	93.243	7F044-E	18,006	16,901
National Institutes of Health - Drug Abuse Research Programs:				
Behavioral Health Treatment	93.279	IR21DA032151-01	409,750	82,191
Preclinical Abuse Liability Screening	93.279	R15DA038295	416,385	27,662
SteadyRx	93.279	R34DA037130	242,802	10,505
National Institutes of Health - Cancer Cause and Prevention Research - Oncolytic Virotherapy	93.393	IR15CA156262-01	393,313	65,327
National Institutes of Health - Heart and Vascular Diseases Research - El Lipids Regulation	93.837	IR15HL121770-01A1	416,816	65,345
National Institutes of Health - Arthritis, Musculoskeletal and Skin Diseases Research - UNC-82 Kinase Function	93.846	IR15AR057975-01	185,623	24,470
National Institutes of Health - Vision Research:				
Cane Design and Biomechanics	93.867	R15EY024149	421,125	110,605
Prevention of RGC Loss	93.867	IR15EY022795	415,660	<u>173,883</u>
Total U.S. Department of Health and Human Services			<b>1,334,767</b>	
Total Research and Development Cluster				<b>11,638,113</b>
<b>Trio Cluster:</b>				
U.S. Department of Education:				
Office of Post Secondary Education - TRIO: Student Support Services - Serving SSS Students	84.042	P042A101221	1,061,571	198,828
Office of Post Secondary Education - TRIO: Student Support Services - TRIO SSS Program	84.042	P042A100604	1,417,987	261,153
Office of Post Secondary Education - TRIO: Upward Bound Upward Bound	84.047	P047A121185	986,925	<u>251,255</u>
Total U.S. Department of Education				<b>711,236</b>
Total Trio Cluster				<b>711,236</b>
<b>Highway Safety Cluster:</b>				
U.S. Department of Transportation:				
National Highway Traffic Safety Administration - State and Community Highway Safety (Passed through Michigan Department of State Police):				
Overtime Traffic Performance Standards 3	20.600	PT-14-31	73,496	46,848
Overtime Traffic Performance Standards 4	20.600	PT-15-02	72,999	35,102
National Highway Traffic Safety Administration - State and Community Highway Safety (Passed through Michigan Office of Highway Safety Planning) -Bicycle Safety	20.600	PS-15-01	99,614	28,544



# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Clusters (Continued):</b>				
<b>Highway Safety Cluster (Continued):</b>				
U.S. Department of Transportation (Continued):				
National Highway Traffic Safety Administration - National				
Priority Safety Programs (Passed through Michigan Office				
Office of Highway Safety Planning) - Modeling EMS				
Traffic Crash Data				
	20.616	EM-15-01	\$ 128,110	<u>\$ 87,596</u>
Total U.S. Department of Transportation				<u>198,090</u>
Total Highway Safety Cluster				<u>198,090</u>
<b>Fish and Wildlife Cluster:</b>				
U.S. Department of the Interior:				
U.S. Fish and Wildlife Service - Wildlife Restoration				
(Passed through Ball State University) - Urban				
Deer Movements				
	15.611	G0550-WMU	196,610	<u>4,813</u>
Total U.S. Department of the Interior				<u>4,813</u>
Total Fish and Wildlife Cluster				<u>4,813</u>
<b>Highway Planning and Construction Cluster:</b>				
U.S. Department of Transportation:				
Federal Highway Administration - Highway Planning and				
Construction (Passed through Michigan Department of				
Transportation) - Bridge Remote Monitoring				
	20.205	2010-0297 Z7	249,998	74,505
Federal Highway Administration - Highway Planning and				
Construction (Passed through Wisconsin Department of				
Transportation) - Reflective Cracking				
	20.205	0092-14-01	84,999	<u>9,556</u>
Total U.S. Department of Transportation				<u>84,061</u>
Total Highway Planning and Construction Cluster				<u>84,061</u>
<b>School Improvement Grants Cluster:</b>				
U.S. Department of Education - Office of Elementary and				
Secondary Education - School Improvement -				
Turnaround School Leaders				
	84.377	S377B140051	1,999,701	<u>122,996</u>
Total U.S. Department of Education				<u>122,996</u>
Total School Improvement Grants Cluster				<u>122,996</u>
<b>Other Federal Awards:</b>				
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):				
MDCH WIC 14/15				
	10.557	20151671-00	196,065	133,235
MDCH WIC eKitchen OA				
	10.557	20152557-00	15,600	2,946
MDCH WIC Rebuild OA				
	10.557	20152558-00	83,500	13,104
MDCH WIC Secondary				
	10.557	20141490-00	196,065	49,559
Food and Nutrition Service - Special Supplemental Nutrition				
Program for Women, Infants, and Children (Passed				
through State of Louisiana) - Louisiana WIC				
	10.557	3991852	24,180	23,697
Food and Nutrition Service - Special Supplemental Nutrition				
Program for Women, Infants, and Children (Passed				
through State of Utah) - Utah WIC Online Peer				
Counseling 14/15				
	10.557	146373	178,904	143,131
Food and Nutrition Service - Child and Adult Care Food				
Program (Passed through Michigan Department of				
Education) - Food Care 2				
	10.558	6889	51,487	<u>9,899</u>
Total U.S. Department of Agriculture				<u>375,571</u>

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (Continued):</b>				
U.S. Department of Defense -Language Grant Program:				
2014 STARTALK in Action	12.900	H98230-14-1-0018	\$ 88,365	\$ 73,841
2015 STARTALK in Action	12.900	H98230-15-1-0068	85,405	<u>2,673</u>
Total U.S. Department of Defense				<b>76,514</b>
U.S. Department of Transportation -				
Federal Highway Administration - Highway Training and Education - Transportation Fellowship Program	20.215	DTFH64-13-G-00062	5,000	<u>1,560</u>
Total U.S. Department of Transportation				<b>1,560</b>
National Aeronautics and Space Administration -				
Aerospace Education Services Program (Passed through Michigan Space Grant Consortium) - MSGC Fellowships 13/14	43.001	8139	5,500	<u>500</u>
Total National Aeronautics and Space Administration				<b>500</b>
National Endowment for the Arts and the Humanities:				
National Endowment for The Arts - Promotion of the Arts: Grants to Organizations and Individuals -The Green Rose Series				
	45.024	14-5200-7031	10,000	2,877
National Endowment for The Arts - Promotion of the Arts - Partnership Agreements (Passed through Arts Midwest) - Diavolo Production April 2015				
	45.025	FY15-83	4,000	<u>4,000</u>
Total National Endowment for the Arts and the Humanities				<b>6,877</b>
Small Business Administration -				
Small Business Development Center (Passed through Grand Valley State University):				
Small Business Development 2015	59.037	P0065363	214,200	96,515
Small Business Development 2014	59.037	P0059891	210,000	<u>125,208</u>
Total Small Business Administration				<b>221,723</b>
Environmental Protection Agency -				
Office of Water - Nonpoint Source Implementation Grants (Passed through Michigan Department of Environmental Quality) - Asylum Lake Low Impact Development				
	66.460	2011-0030	393,845	<u>63,769</u>
Total Environmental Protection Agency				<b>63,769</b>
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 2013/2014	84.048	143280-14184	13,330	1,529
CTE Improvement 2014/2015	84.048	153280-15184	9,401	5,656
Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training:				
Orientation and Mobility Personnel Preparation 2	84.129	H129P140002	149,197	109,547
Orientation and Mobility Personnel Preparation	84.129	H129P090001	473,507	24,584
Rehab Counseling Blind Personnel Preparation	84.129	H129B100030	746,223	110,390
Rehabilitation Training	84.129	H129B140075	399,880	3,610
Vision Rehabilitation Therapy Training 2	84.129	H129P090003-13	479,959	20,293
Vision Rehabilitation Therapy Training 3	84.129	H129P140005	139,300	84,789
Migrant Education: College Assistance Migrant Program - CAMP Program	84.149	S149A120035	1,228,251	436,332
Graduate Assistance in Areas of National Need Energy and Environmental Chemistry	84.200	P200A090217	393,846	(840)
Office of Special Education and Rehabilitative Services - Special Education: Personnel Development to Improve Services and Results for Children with Disabilities:				
Online Training Adapted PhysEd	84.325	H325K100330	1,184,723	165,682
Prep Teachers of Children with Visual Impairment 4	84.325	H325K100230-13	1,166,818	109,487
Prep Teachers of Children with Visual Impairment 5	84.325	H325K140204 - 15	249,576	123,970

# Western Michigan University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2015

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Pass-through Entity Project/Grant Number	Award Amount	Federal Expenditures
<b>Other Federal Awards (Continued):</b>				
U.S. Department of Education (Continued):				
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through Michigan Campus Compact) - College Positive Volunteers 13/14	84.334	8231	\$ 15,000	\$ 3,767
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through State of Michigan Workforce Development Agency) - KCP Gear Up 13-14	84.334	13-00-15	151,530	68,512
Office of Post Secondary Education - Gaining Early Awareness and Readiness for Undergraduate Programs (Passed through State of Michigan Workforce Development Agency):				
KCP Gear Up 14-15	84.334	14-00-15	148,030	136,009
KCP VISTA Support 2014	84.334	14-00-15	3,656	809
KCP VISTA Year 4	84.334	14-00-15	3,000	1,389
Office of Elementary and Secondary Education - Improving Teacher Quality State Grants (Passed through National Writing Project Corporation) - SEED Teacher Leadership 14/16	84.367	94-M106-SEED2012	20,000	<u>16,314</u>
Total U.S. Department of Education				<b>1,421,829</b>
U.S. Department of Health and Human Services:				
Centers for Medicare and Medicaid Services - The Affordable Care Act - Medicaid Adult Quality (Passed through Michigan Department of Community Health):				
Geographic Trends in Medicaid	93.609	20152552-00	99,547	16,406
Medicaid Adult Quality Measure	93.609	20142325-00	50,000	48,108
Administration for Children and Families - Adoption Opportunities - Genesee Trauma Informed Project	93.652	90CO1098-02-00	1,896,418	480,214
U.S. Department of Health and Human Services -				
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 10	93.994	20141492-00	16,500	<u>4,000</u>
Total U.S. Department of Health and Human Services				<b>548,728</b>
Total Other Federal Awards				<u>2,717,071</u>
Grand Total				<b><u>\$ 207,940,862</u></b>

# Western Michigan University

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## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Western Michigan University (the "University") under programs of the federal government for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Western Michigan University, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Western Michigan University.

### Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

### Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, Western Michigan University expended \$65,271 of Federal Work Study (84.033) funds carried forward from the year ended June 30, 2014. The University carried forward \$73,349 of Federal Work Study (84.033) funds from the year ended June 30, 2015 to the year ending June 30, 2016.

### Note 4 - Loans Outstanding

Perkins loan expenditures at June 30, 2015 consist of administrative cost allowance. These expenditures were paid from funds available from the repayment of prior loans. Of the \$8,967,797 amount outstanding, \$1,639,042 consist of loans advanced to students during the current year.

# Western Michigan University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

### Note 5 - Subrecipient Awards

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

<u>Federal Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Research and Development Cluster:		
Chitosan Test on White Nose Syndrome	15.657	\$ 11,175
Field Initiated Research Evaluation	16.541	7,000
Project Partnering to Reduce Violence	16.730	27,520
Transportation Research Center for Livable Communities	20.701	73,874
Stars to Active Galactic Nuclei	47.049	67,724
Nile Delta Subsidence	47.050	12,507
Photosynthesis and Amino Acid	47.074	337,044
Virtual Lab Experiments	47.076	1,515
PEEPS for Professional Development	47.076	7,176
Formative Assessment Systems	47.076	54,032
Role of Oxidation of BVOC	66.509	56,193
LCLS Ultrafast Science - SISGR	81.049	532,342
Probing Complexity ALS and LCLS	81.049	36,697
Language and Literacy (TILLS)	84.324	28,181
School Leadership Program	84.363	40,373
Detroit Trauma Informed Project	93.243	76,471
Other Federal Cluster:		
Turnaround School Leaders	84.377	12,343
Genesee Trauma Informed Project	93.652	65,640
Total		<u>\$ 1,447,807</u>

# Western Michigan University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2015

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?  Yes  No

#### Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.038, 84.063, and 84.268 93.652	Student Financial Aid Cluster Genesee Trauma Informed Project

Dollar threshold used to distinguish between type A and type B programs: \$464,291

Auditee qualified as low-risk auditee?  Yes  No

# Western Michigan University

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2015

### Section II - Financial Statement Audit Findings

None

### Section III - Federal Program Audit Findings

Reference Number	Finding
2015-001	<p><b>Program Name</b> - Student Financial Aid Cluster: Federal Supplemental Educational Opportunity Grant - CFDA #84.007, Federal Work Study Program - CFDA #84.033, Federal Perkins Loan Program - CFDA #84.038, Federal Pell Grant Program - CFDA #84.063, and Federal Direct Loan Program - CFDA #84.268</p> <p><b>Pass-through Entity</b> - None</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Criteria</b> - When a recipient of a Title IV grant or loan fund withdraws, the amount of Title IV grant or loan assistance earned by the student must be determined. Any unearned Title IV funds must be returned to the applicable Title IV program within 45 days of the date the school determined the student withdrew (34 CFR section 668.22).</p> <p><b>Condition</b> - The University did not have a process in place to ensure return of Title IV calculations were completed with accurate inputs.</p> <p><b>Questioned Costs</b> - Known total questioned costs amount to \$1,703.</p> <p><b>Context</b> - Out of 25 students selected for testing, one student's return of Title IV calculation was incorrect.</p> <p><b>Cause and Effect</b> - The University was completing return calculations timely; however, the incorrect withdrawal date was used for one student. This caused the return of funds by the University to be lower than expected by \$388 of unsubsidized loans and \$1,315 of subsidized loans.</p> <p><b>Recommendation</b> - We recommend the University implement adequate review procedures to ensure proper return of title IV calculations.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - Management agrees with the recommendation. A second review of all data inputted into the federal website will be completed in order to verify that all data used in the calculation agrees with the data contained within the R2T4 report.</p>

# Western Michigan University

## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2015

### Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2015-002	<p><b>Program Name</b> - Genesee Trauma Informed Project - CFDA #93.652</p> <p><b>Pass-through Entity</b> - None</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Criteria</b> - Under federal grant requirement, the University must determine that the activity associated with the cost charged to the grant is an allowable activity of the grant agreement. Costs charged directly to a federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials, and other items of expense incurred for the federal award. (2 CFR 200.413(b)).</p> <p><b>Condition</b> - The University did not have a process in place to ensure hours worked by employees were charged to the correct department or grant cost center. The error was due to manual entry error for an employee that was split funded between multiple grants.</p> <p><b>Questioned Costs</b> - Known total questioned costs amount to \$63.</p> <p><b>Context</b> - Out of 24 employee payrolls selected for testing, one employee had hours incorrectly charged to the grant. A total of \$63 was determined to be an error out of \$17,014 in payroll expenditures tested for the grant out of \$155,834.</p> <p><b>Cause and Effect</b> - The University has employees who are funded by multiple grants during the year. This results in manual adjustments to record payroll in each grant with split-funded employees. A split-funded employee had hours incorrectly input during the year.</p> <p><b>Recommendation</b> - We recommend the University implement a review process for employees who are split funded to ensure hours worked are charged correctly to the grants.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - Management agrees with the recommendation. Additional training was provided to grant staff to ensure that reconciliations are performed monthly to catch manual entry errors timely.</p>