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# Western Michigan University

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**June 30, 2023**

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Trustees  
Western Michigan University

We have audited the financial statements of the business-type activities and the discretely presented component units of Western Michigan University (the "University") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 22, 2023, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to September 22, 2023.

The University's basic financial statements include the operations of Western Michigan University Homer Stryker M.D. School of Medicine (WMed), a blended component unit. WMed's expended federal awards are reported separately and are not included in the University's schedule of expenditures of federal awards for the year ended June 30, 2023.

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

*Plante & Moran, PLLC*

March 20, 2024

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 the business-type activities and the discretely presented component units of Western Michigan University (the "University") as of and for the year ended June 30, 2023 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 September 22, 2023. The financial statements of Western Michigan University Foundation and Paper Technology Foundation, Inc. were not audited in accordance with *Government Auditing Standards*, and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Western Michigan University Foundation and Paper Technology Foundation, Inc. or that are reported on separately by those auditors who audited the financial statements of Western Michigan University Foundation and Paper Technology Foundation.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

To Management and the Board of Trustees  
Western Michigan University

**Purpose of this Report**

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

*Plante & Moran, PLLC*

September 22, 2023

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

**Independent Auditor's Report**

To the Board of Trustees  
Western Michigan University

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

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

We have audited Western Michigan University's (the "University") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2023. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

***Other Matter - Federal Expenditures Not Included in the Compliance Audit***

The University's basic financial statements include the operations of Western Michigan University Homer Stryker M.D. School of Medicine, which expended \$21,185,532 in federal awards, which is not included in the University's schedule of expenditures of federal awards during the year ended June 30, 2023. Our compliance audit, described in the *Opinion on Each Major Federal Program* section, does not include the operations of Western Michigan University Homer Stryker M.D. School of Medicine because Western Michigan University Homer Stryker M.D. School of Medicine engaged other auditors to perform an audit of compliance.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the University's federal programs.

To the Board of Trustees  
Western Michigan University

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, 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, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2023-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Trustees  
Western Michigan University

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's response to the internal control over compliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

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

*Plante & Moran, PLLC*

March 20, 2024



Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Program Title	Direct/ Passthrough	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Student Financial Assistance Cluster:</b>						
Federal Supplemental Educational Opportunity Grant	Direct	84.007	P007A212105	U.S. Department of Education	\$ 968,538	\$ -
Federal Work - Study Program	Direct	84.033	P033A212105	U.S. Department of Education	546,473	-
Federal Perkins Loan Program	Direct	84.038	P038A062105	U.S. Department of Education	2,733,957	-
Federal Pell Grant Program	Direct	84.063	P063P210246	U.S. Department of Education	17,732,517	-
Federal Direct Loan Program	Direct	84.268	P268K220246	U.S. Department of Education	91,925,865	-
Student Financial Assistance Cluster Total					<b>113,907,350</b>	-
<b>Research and Development Cluster:</b>						
U.S. Department of Agriculture - Sustainable Agriculture Research	Pass-through	10.215	CON: 86064	University of Minnesota	3,001	-
U.S. Department of Commerce - Coastal Zone Management Administration Awards	Pass-through	11.419	2022-306-028	Michigan Department of Environment, Great Lakes & Energy	15,470	-
U.S. Department of Defense: Military Medical Research and Development	Direct	12.420	W81XWH201	U.S. Department of Defense	114,054	-
Air Force Defense Research Sciences Program	Direct	12.800	FA9550-18-1-0442	U.S. Department of Defense	52,663	-
Air Force Defense Research Sciences Program	Direct	12.800	FA9550-20-1-0209	U.S. Department of Defense	(5,643)	-
Air Force Defense Research Sciences Program	Direct	12.800	FA9550-22-1-0397	Air Force Office of Scientific Research	77,485	-
Uniformed Services University Medical Research Projects	Pass-through	12.750	S-11021-07-02	Geneva Foundation	33,623	-
Uniformed Services University Medical Research Projects	Pass-through	12.750	S-11054-02	Geneva Foundation	28,274	-
Air Force Defense Research Sciences Program	Pass-through	12.800	10836	SafeSense Technologies, LLC	29,980	-
U.S. Department of Defense Total					<b>330,416</b>	-
U.S. Department of the Interior: Earth Mapping Resources Initiative	Direct	15.073	G23AC00096-00	U.S. Geological Survey	722	582
Great Lakes Restoration	Direct	15.662	F22AC02752-00	U.S. Fish and Wildlife Service	31,488	-
Research and Data Acquisition	Direct	15.808	G19AC00259	U.S. Geological Survey	28,829	23,579
Research and Data Acquisition	Direct	15.808	G20AC00462	U.S. Geological Survey	113,386	-
Research and Data Acquisition	Direct	15.808	G21AC10655-00	U.S. Geological Survey	33,892	-
Research and Data Acquisition	Direct	15.808	G22AC00488-00	U.S. Geological Survey	20,943	-
National Cooperative Geologic Mapping Program	Direct	15.810	G20AC00417	U.S. Geological Survey	68,682	-
National Cooperative Geologic Mapping Program	Direct	15.810	G21AC10814-00	U.S. Geological Survey	91,029	-
National Geological and Geophysical Data Preservation Program	Direct	15.814	G22AP00223-00	U.S. Geological Survey	83,982	-
National Geological and Geophysical Data Preservation Program	Direct	15.814	G23AP00214-00	U.S. Geological Survey	3,255	-
Endangered Species Conservation-Recovery Implementation Funds	Pass-through	15.657	0406.21.073256	Rutgers, The State University of New Jersey	20,472	-
U.S. Department of the Interior Total					<b>496,680</b>	<b>24,161</b>
U.S. Department of Justice - Drug Court Discretionary Grant Program	Pass-through	16.585	#581140-20-01	University of North Carolina at Wilmington	18,769	-
U.S. Department of Transportation: Air Transportation Centers of Excellence	Pass-through	20.109	021466A	Iowa State University	24,010	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2016-0069 Z6/R2	Michigan Department of Transportation	64,512	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2016-0069 Z9	Michigan Department of Transportation	11,275	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313 Z5	Michigan Department of Transportation	11,810	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313-Z6	Michigan Department of Transportation	89,584	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313-Z8	Michigan Department of Transportation	71,065	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2022-0434	Michigan Department of Transportation	40,895	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	#2022-0434 Z3	Michigan Department of Transportation	12,832	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	OR23-013	Michigan Department of Transportation	7,654	-
U.S. Department of Transportation Total					<b>333,637</b>	-
National Aeronautics and Space Administration: Aerospace Education Services Program	Direct	43.001	NNX17AD41G	National Aeronautics and Space Administration	25,518	-
Aerospace Education Services Program	Direct	43.001	80NSSC20K0498	National Aeronautics and Space Administration	50,087	-
Aerospace Education Services Program	Direct	43.001	80NSSC20K0767	National Aeronautics and Space Administration	186,868	-
Space Technology	Direct	43.012	80NSSC20K1179	National Aeronautics and Space Administration	59,026	-
Aerospace Education Services Program	Pass-through	43.001	R99003JA	Southwest Research Institute	62,166	-
Education	Pass-through	43.008	PO3007005378	University of Michigan	3,284	-
Education	Pass-through	43.008	PO3007005378	University of Michigan	20,000	-
Education	Pass-through	43.008	PO3007005378	University of Michigan	4,902	-
Education	Pass-through	43.008	PO3007005378	University of Michigan	1,500	-
Education	Pass-through	43.008	SUBK00012001	University of Michigan	28,000	-
Education	Pass-through	43.008	SUBK00012001	University of Michigan	1,159	-
Education	Pass-through	43.008	SUBK00012001	University of Michigan	1,504	-
Space Technology	Pass-through	43.012	AWD-002637-G6	Georgia Institute of Technology	137,997	-
National Aeronautics and Space Administration Total					<b>582,011</b>	-

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Program Title	Direct/ Passthrough	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Research and Development Cluster (Continued):</b>						
National Endowment for the Arts and Humanities -						
Promotion of the Humanities: Federal/State Partnership	Pass-through	45.129	HU011-22	Michigan Humanities Council	\$ 1,123	\$ -
National Science Foundation:						
Engineering Grants	Direct	47.041	2027104	National Science Foundation	5,073	-
Engineering Grants	Direct	47.041	2138408	National Science Foundation	105,346	-
Engineering Grants	Direct	47.041	2217504	National Science Foundation	25,562	-
Engineering Grants	Direct	47.041	2232598	National Science Foundation	32,686	2,972
Engineering Grants	Direct	47.041	2244390	National Science Foundation	26,679	-
Engineering Grants	Direct	47.041	2243120	National Science Foundation	6,584	-
Mathematical and Physical Sciences	Direct	47.049	PHY1654379	National Science Foundation	92,625	-
Mathematical and Physical Sciences	Direct	47.049	1707467	National Science Foundation	18,798	-
Mathematical and Physical Sciences	Direct	47.049	CHE-1808554	National Science Foundation	16,462	-
Mathematical and Physical Sciences	Direct	47.049	2003581	National Science Foundation	83,336	-
Mathematical and Physical Sciences	Direct	47.049	2003379	National Science Foundation	91,776	-
Mathematical and Physical Sciences	Direct	47.049	2003592	National Science Foundation	82,739	-
Mathematical and Physical Sciences	Direct	47.049	2110218	National Science Foundation	130,136	-
Mathematical and Physical Sciences	Direct	47.049	2152524	National Science Foundation	36,678	-
Mathematical and Physical Sciences	Direct	47.049	2209376-000	National Science Foundation	39,555	-
Mathematical and Physical Sciences	Direct	47.049	2204039	National Science Foundation	97,708	-
Geosciences	Direct	47.050	1701007	National Science Foundation	11,348	-
Geosciences	Direct	47.050	1936518	National Science Foundation	55,271	-
Geosciences	Direct	47.050	2026882	National Science Foundation	22,643	-
Geosciences	Direct	47.050	2120193	National Science Foundation	83,295	-
Computer and Information Science and Engineering	Direct	47.070	CNS-1821691	National Science Foundation	7,021	-
Computer and Information Science and Engineering	Direct	47.070	2017289	National Science Foundation	59,743	-
Computer and Information Science and Engineering	Direct	47.070	2030611	National Science Foundation	82,717	-
Biological Sciences	Direct	47.074	1652312	National Science Foundation	112,202	-
Biological Sciences	Direct	47.074	DEB-1754627	National Science Foundation	89,910	-
Biological Sciences	Direct	47.074	1952726	National Science Foundation	83,789	-
Biological Sciences	Direct	47.074	2146882	National Science Foundation	206,161	-
Biological Sciences	Direct	47.074	2218954	National Science Foundation	167,855	-
Biological Sciences	Direct	47.074	2225131	National Science Foundation	2,171	-
Social, Behavioral, and Economic Sciences	Direct	47.075	BCS-1728743	National Science Foundation	12,609	-
Social, Behavioral, and Economic Sciences	Direct	47.075	2141844	National Science Foundation	16,443	-
Education and Human Resources	Direct	47.076	1841783	National Science Foundation	1,198,175	105,305
Education and Human Resources	Direct	47.076	DRL 1720613	National Science Foundation	172,608	28,263
Education and Human Resources	Direct	47.076	1726328	National Science Foundation	17,539	-
Education and Human Resources	Direct	47.076	1726315	National Science Foundation	203,487	-
Education and Human Resources	Direct	47.076	1712065	National Science Foundation	1,247	-
Education and Human Resources	Direct	47.076	1914880	National Science Foundation	70,510	-
Education and Human Resources	Direct	47.076	1935944	National Science Foundation	39,800	-
Education and Human Resources	Direct	47.076	2000388	National Science Foundation	253,452	179,465
Education and Human Resources	Direct	47.076	2030720	National Science Foundation	124,075	-
Education and Human Resources	Direct	47.076	2043620	National Science Foundation	57,461	-
Education and Human Resources	Direct	47.076	2054920	National Science Foundation	11,851	-
Education and Human Resources	Direct	47.076	2201792-000	National Science Foundation	26,557	1,649
Technology, Innovation, and Partnerships	Direct	47.084	2213946	National Science Foundation	130,596	-
Technology, Innovation, and Partnerships	Direct	47.084	2213959	National Science Foundation	52,321	-
Mathematical and Physical Sciences	Pass-through	47.049	PHY-2012033	American Physical Society	14,592	-
Geosciences	Pass-through	47.050	12B(GG09393-04)	Columbia University in the City of New York	2,488	-
Social, Behavioral, and Economic Sciences	Pass-through	47.075	226101122A	The University of Texas at El Paso	49,035	-
Education and Human Resources	Pass-through	47.076	10025	Calvin College	17,447	-
Education and Human Resources	Pass-through	47.076	RC109684WMU	Michigan State University	10,191	-
Education and Human Resources	Pass-through	47.076	1708054Z1	Michigan Technological University	9,983	-
Education and Human Resources	Pass-through	47.076	32583-01	Rochester Institute of Technology	23,801	-
Education and Human Resources	Pass-through	47.076	F1519-01 PO# IB00450656	New York University	29,419	-
Education and Human Resources	Pass-through	47.076	5119692	University of North Carolina at Chapel Hill	40,469	-
Education and Human Resources	Pass-through	47.076	SUBK00015229	University of Michigan	78,386	-
Education and Human Resources	Pass-through	47.076	2141952	Alma College	8,550	-
Education and Human Resources	Pass-through	47.076	250064-23WMU	University of Arkansas at Little Rock	27,826	-
Education and Human Resources	Pass-through	47.076	75575510747	Kalamazoo College	24,715	-
Education and Human Resources	Pass-through	47.076	3006712568	University of Michigan	30,997	-
Technology, Innovation, and Partnerships	Pass-through	47.084	RC114751WMU	Michigan State University	33,445	-
National Science Foundation Total					<b>4,665,944</b>	<b>317,654</b>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Program Title	Direct/ Passthrough	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Research and Development Cluster (Continued):</b>						
U.S. Department of Energy:						
Office of Science Financial Assistance Program	Direct	81.049	1F-60540	Argonne National Laboratory	\$ 8,961	\$ -
Conservation Research and Development	Direct	81.086	DE-EE0009111	U.S. Department of Energy	2,245,583	1,025,302
Conservation Research and Development	Direct	81.086	DE-EE0009657	U.S. Department of Energy	797,598	479,921
Conservation Research and Development	Pass-through	81.086	PO S366209	University of Texas at Dallas	55,498	-
Renewable Energy Research and Development	Pass-through	81.087	SA-20-04	Remade Institute	149,051	-
Fossil Energy Research and Development	Pass-through	81.089	US001-0000780168, 1-1	Battelle Memorial Institute	4,941	-
Other Programs: ALN Not Identified	Pass-through	81.UN	2F-60263	Argonne National Laboratory	32,155	-
U.S. Department of Energy Total					<b>3,293,787</b>	<b>1,505,223</b>
U.S. Department of Education -						
Higher Education: Institutional Aid	Pass-through	84.031	17-108-1	Indiana State University	63,663	-
U.S. Department of Health and Human Services:						
Research Related to Deafness and Communication Disorders	Direct	93.173	1R21DC017589-01	U.S. Department of Health and Human Services	36,689	-
Drug Abuse Research Programs	Direct	93.279	1R01DA042036-02	U.S. Department of Health and Human Services	(21,142)	-
Drug Abuse Research Programs	Direct	93.279	1R01DA045733-01A1	U.S. Department of Health and Human Services	687,081	-
Allergy, Immunology and Transplantation Research	Direct	93.855	1R03AI156432-01A1	U.S. Department of Health and Human Services	78,696	-
Biomedical Research and Research Training	Direct	93.859	1R15GM139069-01A1	U.S. Department of Health and Human Services	156,894	-
Biomedical Research and Research Training	Direct	93.859	1R15GM150073-01	U.S. Department of Health and Human Services	26,531	-
Child Health and Human Development Extramural Research	Direct	93.865	1R15HD097585-01A1	U.S. Department of Health and Human Services	20,647	-
Child Health and Human Development Extramural Research	Direct	93.865	R15HD097585	U.S. Department of Health and Human Services	68,738	-
Vision Research	Direct	93.867	2R15EY024149-02A1	U.S. Department of Health and Human Services	81,383	-
Drug Abuse Research Programs	Pass-through	93.279	11098	DynamiCare Health, Inc.	17,817	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	Pass-through	93.433	LU-520133-8	Langston University	8,981	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	Pass-through	93.853	PO 3005714662	University of Michigan	25,637	-
U.S. Department of Health and Human Services Total					<b>1,187,952</b>	-
U.S. Agency for International Development -						
USAID Foreign Assistance for Programs Overseas	Pass-through	98.001	2000010564	The National Academy of Sciences	18,030	-
Research and Development Cluster Total					<b>11,010,483</b>	<b>1,847,038</b>
<b>TRIO Cluster:</b>						
TRIO: Student Support Services	Direct	84.042	P042A200331	U.S. Department of Education	242,662	-
TRIO: Student Support Services	Direct	84.042	P042A200480	U.S. Department of Education	307,596	-
TRIO: Upward Bound	Direct	84.047	P047A171213	U.S. Department of Education	4,695	-
TRIO: Upward Bound	Direct	84.047	P047A171464	U.S. Department of Education	162,470	-
TRIO: Upward Bound	Direct	84.047	P047A221065	U.S. Department of Education	272,736	-
TRIO Cluster Total					<b>990,159</b>	-
<b>Other Federal Awards:</b>						
U.S. Department of Agriculture:						
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20222130-00	Michigan Department of Health and Human Services	99,452	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	20220012-00	Michigan Department of Health and Human Services	109,037	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	20230381-00	Michigan Department of Health and Human Services	182,265	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	11493	Michigan Department of Health and Human Services	64,924	-
U.S. Department of Agriculture Total					<b>455,678</b>	-
U.S. Department of the Treasury -						
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	Pass-through	21.027	SLFRP0127	State of Michigan	356,410	-
National Endowment for the Arts and the Humanities -						
Promotion of the Humanities: Education Development and Demonstration	Direct	45.162	AKA-285700-22	National Endowment for the Humanities	27,209	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Program Title	Direct/ Passthrough	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Other Federal Awards (Continued):</b>						
Small Business Administration:						
Small Business Development Center	Pass-through	59.037	PO098787	Grand Valley State University	\$ 157,434	\$ -
Small Business Development Center	Pass-through	59.037	MISBDC 2023-9 PO0102433	Grand Valley State University	124,374	-
Small Business Administration Total					<b>281,808</b>	-
U.S. Department of Education:						
Fund for the Improvement of Postsecondary Education	Direct	84.116	0000000 P116Z220105	U.S. Department of Education	138,181	-
Rehabilitation Long-Term Training	Direct	84.129	H129P190007	U.S. Department of Education	139,519	-
Rehabilitation Long-Term Training	Direct	84.129	H129P190001	U.S. Department of Education	133,857	-
Migrant Education: College Assistance Migrant Program	Direct	84.149	S149A170017	U.S. Department of Education	165,265	-
Fund for the Improvement of Education	Direct	84.215	S215N210034	U.S. Department of Education	4,077,520	3,026,772
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K170155-18	U.S. Department of Education	58,954	-
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K200043	U.S. Department of Education	232,339	-
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K220030	U.S. Department of Education	132,394	-
Special Education: Technology and Media Services for Individuals with Disabilities	Direct	84.327	H327S200006	U.S. Department of Education	530,414	-
Child Care Access Means Parents in School	Direct	84.335	P335A210021	U.S. Department of Education	177,780	-
Teacher Quality Partnership Grants	Direct	84.336	S336S200011	U.S. Department of Education	1,157,016	76,622
English Language Acquisition Grants	Direct	84.365	T365Z170217-18	U.S. Department of Education	223,536	-
English Language Acquisition Grants	Direct	84.365	T365Z220027	U.S. Department of Education	190,027	-
Supporting Effective Educator Development Program	Direct	84.423	U423A170077 - 19	U.S. Department of Education	678,965	43,150
Gaining Early Awareness and Readiness for Undergraduate Programs	Pass-through	84.334	11249	Michigan Department of Talent and Economic Development	48,410	-
Gaining Early Awareness and Readiness for Undergraduate Programs	Pass-through	84.334	11438	Michigan Department of Talent and Economic Development	129,308	-
U.S. Department of Education Total					<b>8,213,485</b>	<b>3,146,544</b>
U.S. Department of Health and Human Services:						
Substance Abuse and Mental Health Services: Projects of Regional and National Significance	Direct	93.243	H79SM084838	U.S. Department of Health and Human Services	144,428	-
Mental and Behavioral Health Education and Training Grants	Direct	93.732	T98HP33434-01-00	U.S. Department of Health and Human Services	19,076	-
Mental and Behavioral Health Education and Training Grants	Direct	93.732	6 M01HP31394-05-01	U.S. Department of Health and Human Services	482,760	-
Maternal and Child Health Federal Consolidated Programs	Pass-through	93.110	WSU22036	Wayne State University	315	-
Maternal and Child Health Federal Consolidated Programs	Pass-through	93.110	5T73MC30119-07-00	Wayne State University	24,944	-
Injury Prevention and Control Research and State and Community Based Programs	Pass-through	93.136	E20221672-00	Michigan Department of Health and Human Services	26,534	-
Substance Abuse and Mental Health Services: Projects of Regional and National Significance	Pass-through	93.243	1H792M082137-01	Gun Lake Tribe	1,404	-
Healthy Start Initiative	Pass-through	93.926	2019-1396	Kalamazoo County Health and Community Services	27,067	-
Preventive Health and Health Services Block Grant	Pass-through	93.991	E20224844-00	City of Kalamazoo	4,936	-
Maternal and Child Health Services Block Grant to the States	Pass-through	93.994	E20222277-00	Michigan Department of Health and Human Services	3,281	-
Maternal and Child Health Services Block Grant to the States	Pass-through	93.994	E20233687 -00	Michigan Department of Health and Human Services	10,962	-
U.S. Department of Health and Human Services Total					<b>745,707</b>	-
Total other federal awards					<b>10,080,297</b>	<b>3,146,544</b>
Total federal expenditures					<b>\$ 135,988,289</b>	<b>\$ 4,993,582</b>

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## Notes to Schedule of Expenditures of Federal Awards

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Year Ended June 30, 2023

### 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, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

### Note 2 - Summary of Significant Accounting Policies

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

The University has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

### Note 3 - Adjustments and Transfers

During the year ended June 30, 2023, there were the following transfers of grant overpayments.

As allowable and in accordance with federal regulations issued by the Department of Education, the University carried forward and expended \$688 of Federal Work-Study (84.033) from the year ended June 30, 2022 to the year ended June 30, 2023. The University transferred \$177,195 of Federal Work-Study funds to Supplemental Education Opportunity Grant (84.007) for the year ended June 30, 2023. The University carried forward \$88,116 of Federal Work-Study from the year ended June 30, 2023 to the year ending June 30, 2024.

### Note 4 - Loans Balances

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of expenditures of federal awards. These expenditures were paid from funds available from the repayment of prior loans. There were no federal Perkins loans advanced to students during the current year, and the balance outstanding at June 30, 2023 was \$1,859,457.

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## Schedule of Findings and Questioned Costs

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Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

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  None reported

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.038, 84.063, 84.268	Student Financial Assistance Cluster	Unmodified
Various	Research and Development Cluster	Unmodified
84.215	Fund for the Improvement of Education	Unmodified
84.336	Teacher Quality Partnership Grants	Unmodified

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

Auditee qualified as low-risk auditee?  Yes  No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings

Reference Number	Finding
2023-001	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Research and Development Cluster, 47.076, National Science Foundation, Education and Human Resources</p> <p><b>Federal Award Identification Number and Year</b> - 1841783</p> <p><b>Pass-through Entity</b> - N/A</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - As outlined in 2 CFR 200.305(b)(3), when the reimbursement method is used for payment, organizations must make a payment within 30 calendar days after receipt of the billing unless the federal awarding agency or pass-through entity reasonably believes the request to be improper.</p> <p><b>Condition</b> - Out of 20 payments to subrecipients that were tested, 3 were made after the 30-calendar-day requirement.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - The issue identified was related solely to timeliness of payments.</p> <p><b>Context</b> - In all samples tested, payment was made to the subrecipient; however, the delayed payments on 3 samples ranged from 37 - 71 days between the invoice being received by the University and payment being made to the subrecipient.</p> <p><b>Cause and Effect</b> - The University does have formal general accounts payable and cash disbursement processes in place; however, there are no specific controls in place to ensure that subrecipients are paid within the 30-day requirement. Although all of the payments were ultimately made, the lack of controls resulted in several late payments.</p> <p><b>Recommendation</b> - The University should implement a control to ensure that payments are made within the required time frame.</p> <p><b>Views of Responsible Officials and Corrective Action Plan</b> - Management agrees. The University has established subrecipient monitoring procedures. Included in those procedures is the control to monitor the 30-day payment requirement. Two of the payments were during the major service disruption of the entire university network. We have now implemented weekly backups to the network folders that contain our subrecipient monitoring files. One of the payments was due to the department not sending us the invoice timely. We plan to do follow-up trainings to educate departments and PIs on the requirement for providing payment within 30 days of receipt of invoice to assure payment is made within the 30-day requirement.</p>