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# Central 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  
Central Michigan University

We have audited the financial statements of Central Michigan University (the "University") and its discretely presented component units 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 28, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to September 28, 2023. We did not audit the financial statements of CMU Medical Education Partners (CMEP) or the Institute for Excellence in Education (IEE), which represent all of the assets, net assets, and revenue of the discretely presented component units. Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for CMEP and IEE, is based on the report of the other auditors.

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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

November 20, 2023

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  
Central 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 Central 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 28, 2023. Our report includes a reference to other auditors who audited the financial statements of CMU Medical Education Partners (CMEP) and the Institute for Excellence in Education (IEE), as described in our report on Central Michigan University's financial statements. The financial statements of CMEP and IEE 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 CMEP and IEE or other matters that are reported on separately by those auditors who audited the financial statements of CMEP and IEE.

**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  
Central 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 28, 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  
Central Michigan University

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

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

We have audited Central Michigan University's (the "University") compliance with the types of compliance requirements identified as subject to audit in the 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.

***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  
Central 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.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with the Uniform Guidance, which are described in the accompanying schedule of findings and questioned costs as Findings 2023-01 and 2023-02. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on them.

### **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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

To the Board of Trustees  
Central Michigan University

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2023-01 and 2023-02 to be material weaknesses.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2023-03 and 2023-04 to be significant deficiencies.

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.

*Governmental Auditing Standards* require the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on them.

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*

November 20, 2023



Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Student Financial Assistance Cluster - U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grant 2022-23	Direct	84.007	P007A221985	\$ -	\$ 470,493
Federal Work Study 2022-23	Direct	84.033	P033A221985	-	975,276
Federal Pell Grant Program 2020-21	Direct	84.063	P063P200222	-	(7,101)
Federal Pell Grant Program 2021-22	Direct	84.063	P063P210222	-	(78,361)
Federal Pell Grant Program 2022-23	Direct	84.063	P063P220222	-	15,783,143
Federal Direct Student Loans - Sub 2021-22	Direct	84.268	P268K220222	-	(2,624)
Federal Direct Student Loans - Unsub 2021-22	Direct	84.268	P268K220222	-	45,425
Federal Direct Student Loans - Plus 2021-22	Direct	84.268	P268K220222	-	162,533
Federal Direct Student Loans - Sub 2022-23	Direct	84.268	P268K230222	-	16,249,449
Federal Direct Student Loans - Unsub 2022-23	Direct	84.268	P268K230222	-	60,149,305
Federal Direct Student Loans - Plus 2022-23	Direct	84.268	P268K230222	-	27,962,007
Teacher Education Assistance for College and Higher Education Grant 2022-23	Direct	84.379	P379T230222	-	9,410
<b>Total Student Financial Assistance Cluster</b>				-	<b>121,718,955</b>
<b>TRIO Cluster - U.S. Department of Education</b>					
TRIO Talent Search - 2021-22	Direct	84.044A	P044A210329-21	-	62,916
TRIO Talent Search - 2022-23	Direct	84.044A	P044A210329-22	-	175,601
TRIO Upward Bound - Northwest Detroit 2021-22	Direct	84.047A	P047A171420-21	-	88,112
TRIO Upward Bound - Southwest Detroit 2021-22	Direct	84.047A	P047A171511-21	-	68,488
TRIO Upward Bound - Southwest Detroit 2022-23	Direct	84.047A	P047A220840	-	98,957
TRIO Upward Bound - Northwest Detroit 2022-23	Direct	84.047A	P047A221233	-	137,415
TRIO McNair Post-Baccalaureate Achievement - 2021-22	Direct	84.217A	P217A170155-21	-	103,047
TRIO McNair Post-Baccalaureate Achievement - 2022-23	Direct	84.217A	P217A220125	-	195,671
<b>Total TRIO Cluster</b>				-	<b>930,207</b>
<b>Research and Development Cluster</b>					
<b>National Aeronautics and Space Administration</b>					
Aerospace Education Services Program - Regional Inverse Modeling in North and South America for NASA	Direct	43.001	80NSSC21K1061	-	39,698
<b>Total National Aeronautics and Space Administration</b>				-	<b>39,698</b>
<b>National Science Foundation</b>					
Engineering Grants - Collaborative Research: Development of Realistic Seismic Input Motions	Direct	47.041	2053694	-	171,750
Mathematical and Physical Sciences - CAREER: Chemical Tools for Understanding the Mycomembrane of Corynebacterineae	Direct	47.049	1654408	-	39,220
Mathematical and Physical Sciences - Beta-Decay Experiments Along the r-Process Path	Direct	47.049	1714153	-	3,264
Mathematical and Physical Sciences - Precise Q Values for Ultra-Low Energy and Highly Forbidden Beta Decays	Direct	47.049	2111302	-	97,919
Mathematical and Physical Sciences - MRI: Acquisition of an NMR Spectrometer for Research and Training at CMU	Direct	47.049	2117338	-	34,036
Mathematical and Physical Sciences - New Frontiers in Several Complex Variables	Direct	47.049	2153907	-	15,638
Mathematical and Physical Sciences - Collaborative Research: Chemical Tools to Elucidate Glycolipid Biosynthesis	Direct	47.049	2303703	-	120
Geosciences - Collab: Microscopic Fracturing and Macroscopic Weakening: A Novel Model	Direct	47.050	1755274	34,998	20,140
Geosciences - Improving High-Impact Hail Event Forecasts by Linking Hail Environments	Direct	47.050	1855054	-	56,152
Geosciences - Collaborative Research: Transantarctic Dispersal Corridors	Direct	47.050	1916665	-	89,457
Geosciences - CAREER: Toward a Global Understanding of Severe Convective Environments	Direct	47.050	1945286	-	110,118
Geosciences - Collaborative Research: Trace Elements in Pyrite	Direct	47.050	2051199	-	69,041
Geosciences - Collaborative Research: Mesoscale Airmasses	Direct	47.050	2113324	-	57,788
Geosciences - Collaborative Research: The Role of Grain Boundary Migration in Water in Quartz	Direct	47.050	2120326	-	22,976
Biological Sciences - CAREER: MicroRNA Pathways Controlling Development After Diapause	Direct	47.074	1652283	-	111,914
Biological Sciences - RCN-UBE: Biodiversity Literacy in Undergraduate Education - BLUE Data Network	Direct	47.074	1730526	-	32,350
Biological Sciences - Engaging Underrepresented Populations in Biodiversity Sciences	Direct	47.074	1746715	-	28,026
Biological Sciences - REU Site: Great Lakes Ecosystem Research to Build Foundations for STEM Futures	Direct	47.074	1757418	-	40,687
Social, Behavioral, and Economic Sciences - Collab Research: Exoneration and Compensation: The Role of False Confessions	Direct	47.075	2043257	-	61,571
Education and Human Resources - Understanding the Barriers to Institutional Success for Women in STEM at CMU	Direct	47.076	1937011	-	20,119
Education and Human Resources - Graduate Research Fellowship Program: Aaliyah Wright	Direct	47.076	2141414	-	46,000
Polar Programs - RAPID: Meta-Genomic/Transcriptomic Investigation of Complex Organic Matter	Direct	47.078	2031442	-	53
Polar Programs - Connecting Metagenome Potential to Microbial Function	Direct	47.078	2147045	-	41,719
Passed through University of Nebraska-Lincoln - Geosciences - Developing Structural, Morphological, and Microphysical Understanding	Pass-through	47.050	25-0514-0225-002	-	7,923
Passed through Arizona Board of Regents on Behalf of the University of Arizona - Biological Sciences - Gene Regulatory Networks in the Maize Endosperm	Pass-through	47.074	316615	-	241

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster - National Science Foundation (Continued)</b>					
Passed through Brown University - Biological Sciences - NeuroNex Technology Hub: Bioluminescence for Optimal Brain Control and Imaging	Pass-through	47.074	1106	\$ -	\$ 198,348
Passed through Salish Kootenai College - Education and Human Resources - All Nations Louis Stokes Alliance for Minority Participation 2022-23	Pass-through	47.076	CMU2018-2	-	2,200
Passed through Michigan State University - Office International Science and Engineering - AccelNet: International Research Network for Nuclear Astrophysics (IReNA)	Pass-through	47.079	RC110338CMU	-	14,370
<b>Total National Science Foundation</b>				<b>34,998</b>	<b>1,393,140</b>
<b>U.S. Department of Commerce</b>					
Measurement and Engineering Research and Standards - Quantifying the Risk & Impact of Wind and Hail Storms in a Warming Climate	Direct	11.609	70NANB22H063	-	23,069
Passed through The Regents of the University of Michigan: Sea Grant Support - Michigan Sea Grant Graduate Student Research Fellowship Application for Dustin B	Pass-through	11.417	SUBK00016478	-	42,600
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Measurement of Biogeochemical Rates and State Variables to Understand Phosphorus	Pass-through	11.432	SUBK00015570	-	17,528
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Variation in Group-Specific Primary Production and P-Turnover by Phytoplankton	Pass-through	11.432	SUBK00017715	-	47,392
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Assessing Drivers of Spatial and Temporal Greenhouse Gas Dynamics in Great Lakes	Pass-through	11.432	SUBK00019590	-	5,955
Passed through The Board of Regents of the University of Oklahoma - Weather and Air Quality Research - Deep Learning for Operational Identification and Prediction of Synoptic Fronts	Pass-through	11.459	2021-04	-	18,709
Passed through University Corporation for Atmospheric Research - Meteorologic and Hydrologic Modernization Development - Evaluation of Model QPF and Associated Hydrologic Impacts Predicted	Pass-through	11.467	SUBAWD002941	-	9,938
<b>Total U.S. Department of Commerce</b>				-	<b>165,191</b>
<b>U.S. Department of Defense</b>					
Passed through University of North Carolina at Chapel Hill - National Defense Education Program - Next-Level, Robotic Telescope-Based Observing Experiences to Boost STEM	Pass-through	12.006	5122533	-	21,727
Passed through Wayne State University - Military Medical Research and Development - Exosome Biomarkers of Epilepsy in Tuberous Sclerosis Complex Patients	Pass-through	12.420	WSU22196	-	10,118
Passed through University of Georgia Research Foundation - Basic, Applied, and Advanced Research in Science and Engineering - Subcontract with University of Georgia and US Army Corps of Engineers	Pass-through	12.630	SUB00003023	-	15,696
Passed through The University of New South Wales - Research and Technology Development - Morphology Controlled Fabrication of Rare Earth Magnetic Materials	Pass-through	12.910	RG214346	-	69,062
Passed through Regents of the University of Michigan: Research and Technology Development - ARC A Center for Excellence in Modeling and Simulation of Ground Vehicles	Pass-through	12.910	SUBK00019353	-	278,393
Research and Technology Development - ARC A Center for Excellence in Modeling and Simulation of Ground Vehicles	Pass-through	12.910	SUBK00019355	-	149,218
Passed through University of Southern California - BeQUEST: Benchmarking Quantum Enhancement in Science & Technology	Pass-through	12.CON	SCON-00003178	-	68,262
<b>Total U.S. Department of Defense</b>				-	<b>612,476</b>
<b>U.S. Department of Education</b>					
Passed through Clinton County RESA - Special Education-Grants for Infants and Families with Disabilities - Mindfulness Matters: A Focus on Early Intervention	Pass-through	84.181A	H181A210012	-	5,863
<b>Total U.S. Department of Education</b>				-	<b>5,863</b>
<b>U.S. Department of Energy</b>					
Office of Science Financial Assistance Program - FLO-SIC: Efficient Density Functional Theory Calculations	Direct	81.049	DE-SC0018331	(1,380)	(1,380)
Office of Science Financial Assistance Program - Time-of-Flight Experiments for Nuclear Structures and Astrophysics	Direct	81.049	DE-SC0020406	-	4,745
Office of Science Financial Assistance Program - Renewal Proposal: Investigation of the Role of Nuclear Physics in Heavy Element	Direct	81.049	DE-SC0014285	-	53,438
Office of Science Financial Assistance Program - Computational Methods Based on Density Functional Theory for Reactions	Direct	81.049	DE-SC0005027	-	47,480
Office of Science Financial Assistance Program - Lattice Instabilities and Emergent Electronic Phases and Collective Behavior	Direct	81.049	DE-SC0021973	-	137,784
Office of Science Financial Assistance Program - FLO-SIC: Efficient Density Functional Calculations Without Self-Interaction	Direct	81.049	DE-SC0018331	658,057	1,000,915
Office of Science Financial Assistance Program - Nuclear Astrophysics and Fundamental Symmetries: Research Activities at CMU	Direct	81.049	DE-SC0022538	-	380,666
Office of Science Financial Assistance Program - Expanding Collaborative Capacity to Address Climate Resiliency in the Great Lake	Direct	81.049	DE-SC0023215	-	9,747
Passed through University of Southern California - Office of Science Financial Assistance Program - Quantum Computation for Quantum Prediction of Materials and Molecular Properties	Pass-through	81.049	111238210	-	17,311
<b>Total U.S. Department of Energy</b>				<b>656,677</b>	<b>1,650,706</b>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (Continued)</b>					
<b>U.S. Department of Health and Human Services</b>					
Discovery and Applied Research for Technological Innovations to Improve Human He - Semi-Synthetic, Magneto-Photonic Circuit for Non-Invasive Control					
Trans-NIH Research Support - Severity Predictors Using Immunology and Transcriptomics in Saliva	Direct	93.286	1R01EB031936-01	\$ 255,969	\$ 470,480
Trans-NIH Research Support - Severity Predictors using Immunology and Transcriptomics in Saliva Year 2	Direct	93.310	1R61HD105610-01	29,128	45,516
Trans-NIH Research Support - Severity Predictors Using Immunology and Transcriptomics in Saliva - Y3	Direct	93.310	4R61HD105610-02	288,320	254,811
Cardiovascular Diseases Research - Nicotinamide Nucleotide Transhydrogenase and Bioenergetic Metabolism	Direct	93.310	R33HD105610	-	112,859
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Control of Synaptically-Connected Circuit Elements	Direct	93.837	1R15HL157838-01A1	-	73,446
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Control Synaptically-Connected Circuit Elements by Interluminescence	Direct	93.853	1R01NS120832-01	995,393	1,391,768
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Dissection of Local and Distributed Neocortical Inhibitory Circuits	Direct	93.853	3R01NS120832-01S1	-	(1,864)
Extramural Research Programs in the Neurosciences and Neurological Disorders - Targeted Circuit Manipulation for Ameliorating Huntington's Disease Pathogenesis	Direct	93.853	1F99NS129170	-	33,445
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Control of Synap-Connected Circuit Elements by Interluminescence	Direct	93.853	1R21NS132089-01	-	19,700
Allergy and Infectious Diseases Research - Chemoenzymatic Synthesis of Trehalose Analogues	Direct	93.853	3R01NS120832-01S2	-	21,640
Biomedical Research and Research Training - Mechanisms of RNP Granule Assembly and Function in the Germ Line	Direct	93.855	2R15AI117670-02	24,436	137,101
Biomedical Research and Research Training - Examining the Role of Extracellular Vesicles in Inflammation	Direct	93.859	2R15GM109337-02A1	-	15,809
Biomedical Research and Research Training - The Role of Copines in the Regulation of the Actin Cytoskeleton	Direct	93.859	1R15GM132992-01A1	-	64,957
Biomedical Research and Research Training - Engineering Hydrophilic/Amphiphilic Vitamin B6-Based Super Antioxidant Dendrimer	Direct	93.859	2R15GM078089-03	-	151,075
Biomedical Research and Research Training - ERK-Medicated Regulation of RNA Binding Protein Condensation During Female Germ	Direct	93.859	1R15GM147862-01	-	69,364
Biomedical Research and Research Training - Equipment Supplement: Total Internal Reflection Fluorescence Microscope	Direct	93.859	1R15GM147844	-	76,115
Biomedical Research and Research Training - Regulation of Adult Cell Fate by FOXO and RNA Binding Proteins	Direct	93.859	3R15GM078089-03S1	-	99,975
Child Health and Human Development Extramural Research - Genes, Education, and Gene-Education Interactions in Obesity and Mental Health	Direct	93.865	1R15GM150082-01	-	14,028
Child Health and Human Development Extramural Research - Improving Parent-Child Interactions to Prevent Obesity in Early Childhood	Direct	93.865	1R01HD094011-01	59,699	61,751
Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN)	Direct	93.865	1R21HD093944-01	-	536
Child Health and Human Development Extramural Research - Using (EMR) Data to Examine Outcomes Following Prenatal Drug Exposure	Direct	93.865	1RL1HD107773-01	-	12,032
Child Health and Human Development Extramural Research - Building & Testing Feasibility of EMPOWER, a Skill-Based Intervention	Direct	93.865	1R03HD109588	-	41,331
Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN)	Direct	93.865	1K23HD108319	-	1,800
Passed through University of Illinois -					
Research Related to Deafness and Communication Disorders - A Novel Approach to Understand the Link Between Hearing Loss and Dementia	Pass-through	93.173	103567-18423	-	7,898
Passed through Washington University - St. Louis:					
Cardiovascular Diseases Research - Treating Secondary Cardiomyopathies by Mimicking the Adaptive Hepatic	Pass-through	93.837	WU-21-32	-	9,285
Diabetes, Digestive, and Kidney Diseases Extramural Research - Leveraging Glucose Transport and the Hepatic Adaptive Fasting Response	Pass-through	93.847	WU-22-0142	-	19,994
Passed through The Regents of the University of Michigan:					
Cardiovascular Diseases Research - Pediatric Influence of Cooling Duration on Efficacy in Cardiac Arrest Patients	Pass-through	93.837	SUBK00014169	-	3,446
Cardiovascular Diseases Research - 1/2 Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients	Pass-through	93.837	SUBK00016639	-	222
Cardiovascular Diseases Research - Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients - Y2	Pass-through	93.837	SUBK00014169	-	19,847
Cardiovascular Diseases Research - 1/2 Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients	Pass-through	93.837	SUBK00016639	-	1,587
Passed through HealthCore, Inc -					
Cardiovascular Diseases Research - Long Term Outcomes after Multisystem Inflammatory Syndrome in Children	Pass-through	93.837	U24HL135691	-	141,431
Passed through University of Cincinnati -					
Cardiovascular Diseases Research - Ultrasound-Mediated Controlled Hypoxemic Reperfusion for Inhibition of Injury-Y2	Pass-through	93.837	012268-00007	-	16,717
Passed through Wayne State University -					
Lung Diseases Research - Translating an Efficacious Illness Management Intervention	Pass-through	93.838	WSU20049	-	17,661
Passed through Boston Children's Hospital -					
Extramural Research Programs in the Neurosciences and Neurological Disorders - Consortium of MRI Biomarkers in Neonatal Encephalopathy (COMBINE)	Pass-through	93.853	GENFD0002225234	-	11,099
Passed through University of Massachusetts Amherst -					
Allergy and Infectious Diseases Research - Host Proteins that Interact with the BCG Cell Envelope	Pass-through	93.855	21-016332 B00	-	55,721
Passed through Health Research Inc. -					
Biomedical Research and Research Training - Dissecting & Connecting the SigM Stimulus & ESX-4 Secretory Res. in Mycobacteria	Pass-through	93.859	7265-01	-	15,756
Passed through University of Utah:					
Child Health and Human Development Extramural Research - Pediatric Critical Care and Trauma Scientist Development Program Year 3	Pass-through	93.865	10051369-07	-	7,904
Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN) - Year 2	Pass-through	93.865	10058860-02-CHOM	-	3,681
Passed through Indiana University - Bloomington -					
Aging Research - Communication Coaching for Nursing Assistants	Pass-through	93.866	9511_CM	-	91,797
Passed through Public Health Institute:					
Cancer Treatment Research - COG Non-Industry Clinical Trials	Pass-through	93.395	U10CA180886	-	40,425
Cancer Control - COG Non-Industry Clinical Trials	Pass-through	93.399	UG1CA189955	-	2,500

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster - U.S. Department of Health and Human Services (Continued)</b>					
Passed through Calhoun County Mental Health Authority:					
Assisted Outpatient Treatment - Calhoun County Assisted Outpatient Treatment Program Year 2	Pass-through	93.997	1H79SM082940-01	\$ -	\$ 2,478
Assisted Outpatient Treatment - Calhoun County Assisted Outpatient Treatment Program Year 3	Pass-through	93.997	1H79SM082940-01	-	9,581
<b>Total U.S. Department of Health and Human Services</b>				<b>1,652,945</b>	<b>3,773,909</b>
<b>U.S. Department of the Interior</b>					
Fish and Wildlife Management Assistance - Surveys and Habitat Modeling for Native Mussels on Detroit and St. Clair Rivers	Direct	15.608	F18AP00612	-	20,728
Fish and Wildlife Management Assistance - Population Assessments and Conservation Genomics of Proposed ESA Threatened	Direct	15.608	F21AC02424-00	-	10,471
Fish and Wildlife Management Assistance - Patterns of Genetic Diversity and Population Connectivity	Direct	15.608	F22AC01086-00	7,613	46,178
Great Lakes Restoration - Using Environmental DNA (eDNA) as a Detection Tool for Mussel	Direct	15.662	F20AC10588	-	1,708
Preservation of Japanese American Confinement Sites - Minidoka Internment Camp Housing Project	Direct	15.933	P19AP00225	8,370	16,122
Cooperative Research and Training Programs-Resources of the National Park System - Comprehensive Assessment and Threats to Unionids in Sleeping Bear	Direct	15.945	P23AC00578-00	-	1,783
Passed through Michigan State University:					
Great Lakes Restoration - Poweshiek Skipperling Conservation: Habitat Management Plans	Pass-through	15.662	RC110074-CMU	-	28,815
Great Lakes Restoration - Prairie Species Conservation, Habitat Management, and Captive Rearing	Pass-through	15.662	RC111533-CMU	-	95,672
Great Lakes Restoration - Poweshiek Skipperling Conservation: Habitat Management Plans and Assessment	Pass-through	15.662	RC112944-CMU	-	13,335
Cooperative Research and Training Programs-Resources of the National Park System - Sleeping Bear Dunes National Lakeshores 2022-2024 Visitor Use Management Study	Pass-through	15.945	RC113715-CMU	-	7,573
<b>Total U.S. Department of the Interior</b>				<b>15,983</b>	<b>242,385</b>
<b>U.S. Environmental Protection Agency</b>					
Great Lakes Program - Continuation of the GLCWMP: 2020-2025	Direct	66.469	00E02956-0	816,378	1,931,158
Passed through Michigan Department of Environment, Great Lakes and Energy - Regional Wetland Program Development Grants - Continuing Assessment of the Health of Michigan Palustrine Wetlands and Index	Pass-through	66.461	W-WET-20-1	-	14,761
Passed through Michigan Department of Natural Resources - Great Lakes Program - Identification of Coaster Brook Trout Collected in Shoreline and Stream Surveys	Pass-through	66.469	FISH2 2021-13	-	137
<b>Total U.S. Environmental Protection Agency</b>				<b>816,378</b>	<b>1,946,056</b>
<b>Total Research and Development Cluster</b>				<b>3,176,981</b>	<b>9,829,424</b>
<b>Other Federal Awards</b>					
<b>Institute of Museum and Library Services</b>					
Passed through Michigan Department of Education - Grants to States - Library Laptop Lending Program	Pass-through	45.310	LS-252467-OLS-22	-	13,769
<b>Total Institute of Museum and Library Services</b>				<b>-</b>	<b>13,769</b>
<b>U.S. Department of Agriculture</b>					
National Historical Publications and Records Grants - Digitizing Historic Michigan Newspapers for Research & Educational Use	Direct	89.003	ED-103529-22	-	10,742
Passed through Michigan Department of Education:					
Child and Adult Care Food Program - Child and Adult Care Food Program Emergency Operating Reimbursement Program	Pass-through	10.558	21230902026893	-	36
Child and Adult Care Food Program - Child and Adult Care Food Program 2021-22	Pass-through	10.558	370005017	-	4,407
Child and Adult Care Food Program - Child and Adult Care Food Program 2022-23	Pass-through	10.558	990039874	-	22,617
<b>Total U.S. Department of Agriculture</b>				<b>-</b>	<b>37,802</b>
<b>U.S. Department of Commerce</b>					
Investments for Public Works and Economic Development Facilities - Central Michigan University Research Corporation Facility Renovations	Direct	11.300	06-01-06375-URI:117640	-	69,375
<b>Total U.S. Department of Commerce</b>				<b>-</b>	<b>69,375</b>
<b>U.S. Department of Education</b>					
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities - DeafBlind Central: Michigan's Training and Resource Project Year 4	Direct	84.326T	H326T180045-21	-	95,896
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities - DeafBlind Central: Michigan's Training Resource Project Year 5	Direct	84.326T	H326T180045-22	-	200,385
Passed through Johns Hopkins University - Education Research, Development and Dissemination - Evaluation Research Sub-Contract with JHU for PAX Good Behavior Game (GBG)	Pass-through	84.305	2005419643	-	4,359
Passed through Michigan Department of Labor and Economic Opportunity:					
Gaining Early Awareness and Readiness for Undergraduate Programs - Michigan GEAR UP 2020-2021	Pass-through	84.334S	P334S200001	-	8,634
Gaining Early Awareness and Readiness for Undergraduate Programs - Michigan Gear Up 2021-2022	Pass-through	84.334S	22-00-01	-	54,946
Gaining Early Awareness and Readiness for Undergraduate Programs - Michigan GEAR UP 2022-2023	Pass-through	84.334S	23-WS05	-	82,118
<b>Total U.S. Department of Education</b>				<b>-</b>	<b>446,338</b>
<b>U.S. Department of Health and Human Services</b>					
Congressional Directives - CMU Telehealth Services & Information Technology HRSA-CDS Project	Direct	93.493	6 GE1HS47338-01-02	-	46,280
Passed through Michigan State University - Medical Assistance Program - Michigan Collaborative Addiction Resources and Education System 3.0	Pass-through	93.778	RC114395-CMU	-	19,714
Passed through Michigan Department of Education:					
Child Care and Development Block Grant - Child Care Stabilization Grant	Pass-through	93.575	2101MICSC6	-	3,072
Child Care and Development Block Grant - MDE Stabilization 2022 #2	Pass-through	93.575	0	-	109,600

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Other Federal Awards - U.S. Department of Health and Human Services (Continued)</b>					
Child Care and Development Block Grant - MDE Stabilization 2022 #3	Pass-through	93.575	0	\$ -	\$ 78,800
Passed through Region VII Area Agency on Aging: Special Programs for the Aging_Title III, Part D_Disease Prevention and Health P - Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program	Pass-through	93.043	0	-	6,798
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health P - Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program	Pass-through	93.043	2101MIOPAH	-	16,576
Passed through Michigan Department of Health and Human Services: Maternal and Child Health Federal Consolidated Programs - Epilepsy and Telemedicine Year 3	Pass-through	93.110	E20221003-00	-	1,736
Maternal and Child Health Federal Consolidated Programs - Epilepsy and Telemedicine Year 4	Pass-through	93.110	E20231973-00	-	5,223
Injury Prevention and Control Research and State and Community Based Programs - MDHHS Suicide Prevention CDC Grant Proposal-CMU Subaward Year 2	Pass-through	93.136	E20223725-00	-	27,555
Injury Prevention and Control Research and State and Community Based Programs - MDHHS Suicide Prevention CDC Grant Proposal - CMU Subaward Year 3	Pass-through	93.136	E20230227-00	-	45,888
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Detection of SARS-CoV-2 in Sewage Samples Year 2	Pass-through	93.323	E20215177-00	-	103,179
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Detection of SARS-CoV-2 in Sewage Samples - Year 3	Pass-through	93.323	E20230196-00	-	339,406
Passed through Wayne State University: Maternal and Child Health Federal Consolidated Programs - Leadership Education in Neurodevelopmental and Related Disorders Training Pgm	Pass-through	93.110	WSU22030	-	56
Maternal and Child Health Federal Consolidated Programs - (LEND) Leadership Education in Neurodevelopmental and Related Disorders Training	Pass-through	93.110	WSU22201	-	29,643
Passed through Alaska Native Tribal Health Consortium-National Telehealth - Telehealth Network Grants - Telehealth Broadband Project	Pass-through	93.211	21-U-362279	-	67,387
Passed through Eastern Michigan University - Mental and Behavioral Health Education and Training Grants - BHWET Student Training Stipend Program	Pass-through	93.732	RG2665	-	25,000
<b>Total U.S. Department of Health and Human Services</b>				-	<b>925,913</b>
<b>U.S. Department of Home Land Security</b>					
Passed through Michigan State Police - Disaster Grants - Public Assistance (Presidentially Declared Disasters) - COVID Emergency Services Recovery	Pass-through	97.036	FEMA-4494-DR-MI	-	135,284
<b>Total U.S. Department of Home Land Security</b>				-	<b>135,284</b>
<b>U.S. Department of Justice</b>					
Passed through Michigan State Police - Bulletproof Vest Partnership Program - Bullet Proof Vest Reimbursement 2021	Pass-through	16.607		-	1,368
<b>Total U.S. Department of Justice</b>				-	<b>1,368</b>
<b>U.S. Environmental Protection Agency</b>					
Pollution Prevention Grants Program - Technical Assistance and Training to Automotive Manufacturing Facilities	Direct	66.708	00E03259	-	23,007
Environmental Education Grants - H2O Q: Science Based Environmental Education	Direct	66.951	00E02840	6,334	9,609
Passed through Michigan Department of Environment, Great Lakes and Energy: Great Lakes Program - Nex Gen Michigan Environmental Education Curriculum	Pass-through	66.469	GL-00E02479-0	-	17,842
Great Lakes Program - Next Generation Climate Change Curriculum Support	Pass-through	66.469	GL-00E02992-0	-	18,657
<b>Total U.S. Environmental Protection Agency</b>				<b>6,334</b>	<b>69,115</b>
<b>Total Other Federal Awards</b>				<b>6,334</b>	<b>1,698,964</b>
<b>Total Federal Awards</b>				<b>\$ 3,183,315</b>	<b>\$ 134,177,550</b>

## 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 Central 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 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, as outlined in the 2020 Compliance Supplement Addendum. 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.

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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      X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes      X   None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   None reported

**Federal Awards**

Internal control over major programs:

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

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.063, 84.268, 84.379	Student Financial Assistance Cluster	Unmodified
84.044A, 84.047A, 84.217A	TRIO Cluster	Unmodified

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes      X   No

**Section II - Financial Statement Audit Findings**

**Current Year**    None



Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
2023-01	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p><b>Federal Award Identification Number and Year</b> - Various</p> <p><b>Pass-through Entity</b> - None</p> <p><b>Finding Type</b> - Material weakness and material noncompliance with laws and regulations</p> <p><b>Repeat Finding</b> - Yes</p> <p>2022-01</p> <p><b>Criteria</b> - Changes in a student’s status are required to be reported to the National Student Loan Data System (NSLDS) within 30 days of the change or included in a student status confirmation report sent to the NSLDS within 60 days of the status change (Pell, 34 CFR Section 690.83(b); Direct Loan, 34 CFR Section 685.309(b)).</p> <p><b>Condition</b> - The University did not report certain students' status to the NSLDS in an accurate and timely manner during the fiscal year.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - There were three errors identified that attributed to this finding:</p> <ol style="list-style-type: none"> <li>1) Of the 60 students tested, there were 2 students who withdrew whose status changes were not reported accurately to the NSLDS. The students withdrew and were reported but with incorrect effective dates.</li> <li>2) Of the 60 students tested, there were 13 students who withdrew or graduated whose status changes were not reported to the NSLDS within 60 days.</li> <li>3) Of the 60 students tested, there were 3 students who withdrew whose status changes were not reported to the NSLDS.</li> </ol> <p><b>Cause and Effect</b> - The University did not have a control in place to ensure all enrollment changes are reported timely and accurately to the NSLDS. As a result, certain student status changes were not reported to the NSLDS in a timely and accurate manner.</p> <p><b>Recommendation</b> - The University should implement controls to ensure student status changes are reported accurately and timely to the NSLDS. These controls should include a thorough review of the enrollment rosters prior to reporting to the NSLDS.</p>	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2023-01 (Continued)	<p><b>Views of Responsible Officials and Corrective Action Plan</b> - Additional staff training will be completed by the new Assistant Registrar and other staff within Records &amp; Registration. Some duties will be shifted between staff better manage project time commitments and ensure accuracy. As of August 3, 2023, fall 2022 and spring 2023 identified students have been corrected in NSC and/or NSLDS.</p> <p>The monthly process to review all withdrawals that was implemented following the 2021-2022 audit will continue with additional controls to ensure each required step has been signed off on with additional review for compliance by the Director of Student Account Services and the Registrar.</p> <p>Implemented improvements to monthly Student Account Services and University Billing (SASUB) and Registrar’s Office enrollment reporting communication workflow to track completion and ensure timely reporting for the fall 2023 semester, including the following:</p> <ul style="list-style-type: none"> <li>• Date last date of attendance is determined</li> <li>• Date file is sent to Registrar’s Office</li> <li>• Date Registrar’s Office reviews each student on list</li> <li>• Date Registrar’s Office updates NSC and/or NSLDS</li> <li>• Date final compliance review against mandated reporting timelines is completed</li> </ul> <p>Registrar’s Office and Office of Scholarships &amp; Financial Aid, in collaboration with academic leadership, initiated a verification of non-participation process in summer 2023. Faculty will provide notification of any student who does not complete at least one academic-related activity within the first two weeks of any course. The process was fully implemented for the fall 2023 semester.</p> <p>Additionally, the University is implementing a new financial aid system for the 2024-2025 aid year. Functionality in the new software will be utilized to assist with timely enrollment reporting.</p>	

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2023-02	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p><b>Federal Award Identification Number and Year</b> - Various</p> <p><b>Pass-through Entity</b> - None</p> <p><b>Finding Type</b> - Material weakness and material noncompliance with laws and regulations</p> <p><b>Repeat Finding</b> - Yes</p> <p>2022-02</p> <p><b>Criteria</b> - If a recipient of Title IV grant or loan funds withdraws from a school after beginning attendance but before he or she has attended 60 percent of the scheduled length of the semester, the school must perform a return of Title IV funds (R2T4) calculation. If the amount disbursed to the student is greater than the amount the student earned, the unearned funds must be returned. A school must return unearned funds for which it is responsible no later than 45 days from the determination of a student's withdrawal (30 days if never attended) (34 CFR 668.22(j)(1)).</p> <p>When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date.</p> <p>If an institution does not require instructors to take attendance, the withdrawal date is (1) the date, as determined by the institution, that the student began the withdrawal process prescribed by the institution; (2) the date, as determined by the institution, that the student otherwise provided official notification to the institution, in writing or orally, of his or her intent to withdraw; (3) if the student ceases attendance without providing official notification to the institution of his or her withdrawal, the midpoint of the payment period or, if applicable, the period of enrollment; (4) if the institution determines that a student did not begin the withdrawal process or otherwise notify the institution of the intent to withdraw due to illness, accident, grievous personal loss, or other circumstances beyond the student's control, the date the institution determines is related to that circumstance; (5) if a student does not return from an approved leave of absence, the date that the institution determines the student began the leave of absence; or (6) if the student takes an unapproved leave of absence, the date that the student began the leave of absence. Notwithstanding the above, an institution that is not required to take attendance may use as the withdrawal date the last date of attendance at an academically related activity, as documented by the institution (34 CFR668.22(c) and (l)).</p>	\$5,048

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2023-02 (Continued)	<p><b>Condition</b> - The University has discrepancies between the date utilized in the return to Title IV calculations and the date required to be utilized based on federal regulations.</p> <p><b>Questioned Costs</b> - \$5,048</p> <p><b>Identification of How Questioned Costs Were Computed</b> - Recalculation of returns was based on correct withdrawal and semester begin/end dates.</p> <p><b>Context</b> - There were three errors attributed to this finding:</p> <ol style="list-style-type: none"> <li>1) Of the 60 students tested, there were 2 students with discrepancies between the date utilized in return to Title IV calculations and the date required to be utilized based on federal regulations.</li> <li>2) Of the 60 students tested, there was 1 identified for whom no return to Title IV calculation was performed, and, therefore, there was no return of funds until the student was selected for testing for the audit.</li> <li>3) Of the 60 students tested, there was 1 identified for whom the incorrect amount of aid was returned.</li> </ol> <p><b>Cause and Effect</b> - The University did not have a control in place to ensure all returns of Title IV refunds are initiated accurately.</p> <p><b>Recommendation</b> - The University should implement controls to ensure returns of Title IV refunds are initiated accurately.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - To address the first and third errors, the following actions will be taken:</p> <ul style="list-style-type: none"> <li>• To reinforce procedural knowledge of the return of Title IV aid, the staff responsible for the calculation of return of Title IV funds will complete a training course provided by the National Association of Student Financial Aid Administrators titled Return of Title IV Funds FA23.</li> <li>• Each semester, return procedures will be reviewed by staff and training on the use of the review checklist will be completed.</li> <li>• The Director of Student Account Services will perform audits of calculations each semester.</li> <li>• It will be requested that the Internal Audit department assist in the same.</li> </ul> <p>To address the second error, the Financial Aid Office will complete a monthly reconciliation to ensure the students receiving aid are enrolled by comparing enrollment reports from the student information system (SIS) and financial aid system. Additionally, the University is implementing a new financial aid system and will ensure integration between the SIS and financial aid system are working properly.</p>	

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2023-03	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p><b>Federal Award Identification Number and Year</b> - Various</p> <p><b>Pass-through Entity</b> - None</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - An institution may enter into an arrangement with a servicer or a financial institution to make a direct payment of FSA credit balances to students through electronic funds transfer to a bank account designated by a student or parent; to issue a check payment to the student; or to use an access device such as a debit, demand, or smart card provided by the servicer or its financial partner.</p> <p>Regulations at 34 CFR 668.164(e) and (f) establish two different types of arrangements between schools and financial account providers: Tier One arrangements and Tier Two arrangements. The type of arrangement determines the provisions that are applicable to the school.</p> <p>A Tier One arrangement is an arrangement between a school and a third-party servicer under which the servicer performs one or more of the functions associated with processing direct payments of Title IV funds on behalf of the school, and the school or third-party servicer makes payments to one of the following: one or more financial accounts that are offered to students under the contract; a financial account where information about the account is communicated directly to students by the third-party servicer, or the school on behalf of or in conjunction with the third-party servicer; or a financial account where information about the account is communicated directly to students by an entity contracted or affiliated with the third-party servicer (34 CFR 668.164(e)(1)).</p> <p>A Tier Two arrangement is an arrangement between a school and a financial institution, or an entity that offers financial accounts through a financial institution, under which financial accounts are offered and marketed directly to students (34 CFR 668.164(f)(1)). ED considers that a financial account is marketed directly if (a) the school communicates information directly to its students about the financial account and how it may be opened; (b) the financial account or access device is cobranded with the school's name, logo, mascot, or other affiliation and is marketed principally to students at the institution; or (c) a card or tool that is provided to the student for school purposes, such as a student ID card, is validated, enabling the student to use the device to access a financial account (34 CFR 668.164(f)(3)).</p> <p>Schools are required to disclose the arrangement on their website, as well as other disclosure requirements outlined in 34 CFR 668.164.</p>	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2023-03 (Continued)	<p><b>Condition</b> - The University was not compliant in disclosure requirements surrounding Tier One and Tier Two arrangements.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - There were three errors identified attributed to this finding:</p> <ol style="list-style-type: none"> <li>1) The University did not disclose on its website the contract between the school and its Tier Two provider.</li> <li>2) The University did not provide a URL for the contracts or cost information of its Tier One or Tier Two providers to ED for publication in the Cash Management Contracts Database.</li> <li>3) The University did not perform a due diligence review of its Tier Two provider to ascertain whether the fees imposed under the arrangement are consistent with or below prevailing market rates.</li> </ol> <p><b>Cause and Effect</b> - The University did not have a control in place to ensure all aspects of Tier One and Tier Two arrangements were compliant with requirements.</p> <p><b>Recommendation</b> - The University should implement controls to ensure Tier One and Tier Two arrangements are compliant with requirements.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The errors have been corrected, and the University has a clearer understanding of the expectations related to cash management. Going forward, two individuals (the Director of Student Account Services and the Student Accounts website contact) will utilize calendar reminders to ensure compliance with the noted findings, as well as all required cash management compliance issues.</p>	

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2023-04	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p><b>Federal Award Identification Number and Year</b> - Various</p> <p><b>Pass-through Entity</b> - None</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - Per Part 5 of the Compliance Supplement, "a student must maintain good standing, or satisfactory academic progress." Additionally, per 34 CFR 668.32(f), a student is eligible to receive TIV aid if meeting all requirements as well as "maintains satisfactory academic progress in his or her course of study according to the institution's published standards of satisfactory academic progress that meet the requirements of § 668.34."</p> <p>One aspect an SAP policy must include per 34 CFR 668.34 5ii, "For a credit hour program using standard or nonstandard terms that is not a subscription-based program, the pace, measured at each evaluation, at which a student must progress through his or her educational program to ensure that the student will complete the program within the maximum timeframe, calculated by either dividing the cumulative number of hours the student has successfully completed by the cumulative number of hours the student has attempted or by determining the number of hours that the student should have completed by the evaluation point in order to complete the program within the maximum timeframe. In making this calculation, the institution is not required to include remedial courses."</p> <p><b>Condition</b> - The University is not following its Satisfactory Academic Progress (SAP) policy for all students.</p> <p><b>Questioned Costs</b> - \$13,296</p> <p><b>Identification of How Questioned Costs Were Computed</b> - Total of aid disbursed for semester SAP policy was not followed.</p> <p><b>Context</b> - Of the 25 students tested, there was one student who had fallen below the threshold of 67 percent completion rate per the University's Satisfactory Academic Progress policy at the time academic progress would be measured and the SAP policy was not followed to address student progress.</p> <p><b>Cause and Effect</b> - The University did not have a control in place to ensure students were in compliance with the University's policy.</p> <p><b>Recommendation</b> - The University should implement controls to ensure students are compliant with policy.</p>	\$13,296

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Schedule of Findings and Questioned Costs (Continued)

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Year Ended June 30, 2023

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2023-04 (Continued)	<b>Views of Responsible Officials and Planned Corrective Actions</b> - A policy update to the quantitative component of satisfactory academic progress was implemented to measure SAP based on cumulative data. The full policy, informational website, student communications, and financial aid system were all updated. This policy update is effective for the 2023-2024 academic year with the first official evaluation point assessing cumulative data at the end of fall 2023.	