
Western Michigan University

Federal Awards Supplemental Information
June 30, 2022

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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, the fiduciary activities, and the aggregate discretely presented component units of Western Michigan University (the "University"), a component unit of the State of Michigan, as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 26, 2022, 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 26, 2022.

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

March 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
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, the fiduciary activities, and the aggregate discretely presented component units of Western Michigan University (the "University"), a component unit of the State of Michigan, as of and for the year ended June 30, 2022 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 26, 2022. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*.

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 26, 2022

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 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, 2022. 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, 2022.

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
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, 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.

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 2022-002, 2022-003, and 2022-004 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 2022-001 and 2022-005 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.

To the Board of Trustees
Western Michigan University

Government Auditing Standards require the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our audit, which are 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

March 20, 2023

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Student Financial Assistance Cluster - U.S. Department of Education:						
Federal Supplemental Educational Opportunity Grant	Direct	84.007	P007A212105	U.S. Department of Education	\$ 1,159,504	\$ -
Federal Work - Study Program	Direct	84.033	P033A212105	U.S. Department of Education	612,467	-
Federal Perkins Loan Program	Direct	84.038	P038A062105	U.S. Department of Education	4,157,002	-
Federal Pell Grant Program	Direct	84.063	P063P210246	U.S. Department of Education	18,368,327	-
Federal Direct Loan Program	Direct	84.268	P268K220246	U.S. Department of Education	95,954,133	-
Student Financial Assistance Cluster Total					120,251,433	-
Research and Development Cluster:						
U.S. Department of Commerce - Sea Grant Support	Pass-through	11.417	3004932530	Michigan Sea Grant	24,894	-
U.S. Department of Defense:						
Military Medical Research and Development	Direct	12.420	W81XWH201	U.S. Department of Defense	133,131	-
Air Force Defense Research Sciences Program	Direct	12.800	FA9550-18-1-0442	U.S. Department of Defense	133,163	-
Air Force Defense Research Sciences Program	Direct	12.800	FA9550-20-1-0209	U.S. Department of Defense	6,740	-
Research and Technology Development	Direct	12.910	20-EPA-RQ-53 Cagedcd 1D340	U.S. Department of Defense	19,321	-
Uniformed Services University Medical Research Projects	Pass-through	12.750	S-11054-02	Geneva Foundation	33,824	-
Air Force Defense Research Sciences Program	Pass-through	12.800	10836	SafeSense Technologies, LLC	106,788	-
U.S. Department of Defense Total					432,967	-
U.S. Department of the Interior:						
Research and Data Acquisition	Direct	15.808	G19AC00315	U.S. Geological Survey	(1)	-
Research and Data Acquisition	Direct	15.808	G19AC00259	U.S. Geological Survey	42,596	40,058
Research and Data Acquisition	Direct	15.808	G20AC00462	U.S. Geological Survey	25,949	-
Research and Data Acquisition	Direct	15.808	G21AC10655-00	U.S. Geological Survey	10,515	-
National Cooperative Geologic Mapping Program	Direct	15.810	G20AC00417	U.S. Geological Survey	59,069	-
National Cooperative Geologic Mapping Program	Direct	15.810	G21AC10814-00	U.S. Geological Survey	7,127	-
National Geological and Geophysical Data Preservation Program	Direct	15.814	G21AP10354-00	U.S. Geological Survey	34,627	-
Endangered Species Conservation-Recovery Implementation Funds	Pass-through	15.657	0406.21.073256	Rutgers, The State University of New Jersey	4,944	-
U.S. Department of the Interior Total					184,826	40,058
U.S. Department of Justice -						
Drug Court Discretionary Grant Program	Pass-through	16.585	581140-20-01	University of North Carolina at Wilmington	1,368	-
U.S. Department of Transportation:						
Air Transportation Centers of Excellence	Pass-through	20.109	021466A	Iowa State University	91,299	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2016-0069 Z6/R2	Michigan Department of Transportation	51,874	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2016-0069 Z9	Michigan Department of Transportation	64,784	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313 Z1	Michigan Department of Transportation	24,165	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313 Z5	Michigan Department of Transportation	53,968	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313-Z6	Michigan Department of Transportation	33,750	-
Federal Transit: Metropolitan Planning Grants	Pass-through	20.505	2019-0313-Z8	Michigan Department of Transportation	14,134	-
U.S. Department of Transportation Total					333,974	-
National Aeronautics and Space Administration:						
Aerospace Education Services Program	Direct	43.001	NNX17AD41G	National Aeronautics and Space Administration	100,786	-
Aerospace Education Services Program	Direct	43.001	80NSSC20K0498	National Aeronautics and Space Administration	10,999	-
Aerospace Education Services Program	Direct	43.001	80NSSC20K0767	National Aeronautics and Space Administration	150,850	-
Space Technology	Direct	43.012	80NSSC20K1179	National Aeronautics and Space Administration	71,118	-
Education	Pass-through	43.008	PO3007005378	University of Michigan	1,714	-
Space Technology	Pass-through	43.012	AWD-002637-G6	Georgia Institute of Technology	76,473	-
National Aeronautics and Space Administration Total					411,940	-

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Research and Development Cluster (Continued):						
National Endowment for the Arts and Humanities -						
Promotion of the Humanities: Federal/State Partnership	Pass-through	45.129	HU011-22	Michigan Humanities Council	\$ 7,335	\$ -
National Science Foundation:						
Engineering Grants	Direct	47.041	CMMI-1745378	National Science Foundation	9,012	-
Engineering Grants	Direct	47.041	2032744	National Science Foundation	2,310	-
Engineering Grants	Direct	47.041	2026981	National Science Foundation	(4,470)	-
Engineering Grants	Direct	47.041	2027104	National Science Foundation	54,208	-
Engineering Grants	Direct	47.041	2138408	National Science Foundation	41,867	-
Engineering Grants	Direct	47.041	2217504	National Science Foundation	14,568	-
Mathematical and Physical Sciences	Direct	47.049	PHY1712832	National Science Foundation	7,462	-
Mathematical and Physical Sciences	Direct	47.049	PHY1654379	National Science Foundation	70,815	-
Mathematical and Physical Sciences	Direct	47.049	1707467	National Science Foundation	24,002	-
Mathematical and Physical Sciences	Direct	47.049	CHE-1808554	National Science Foundation	94,510	-
Mathematical and Physical Sciences	Direct	47.049	2003581	National Science Foundation	146,187	-
Mathematical and Physical Sciences	Direct	47.049	2003379	National Science Foundation	113,386	-
Mathematical and Physical Sciences	Direct	47.049	2003592	National Science Foundation	107,922	-
Mathematical and Physical Sciences	Direct	47.049	2110218	National Science Foundation	113,661	-
Mathematical and Physical Sciences	Direct	47.049	2152524	National Science Foundation	24,982	-
Geosciences	Direct	47.050	1701007	National Science Foundation	62,712	-
Geosciences	Direct	47.050	EAR-1828880	National Science Foundation	3,157	-
Geosciences	Direct	47.050	1936518	National Science Foundation	65,752	-
Geosciences	Direct	47.050	2026882	National Science Foundation	9,824	-
Geosciences	Direct	47.050	2120193	National Science Foundation	23,020	-
Computer and Information Science and Engineering	Direct	47.070	CNS-1821691	National Science Foundation	84,117	-
Computer and Information Science and Engineering	Direct	47.070	2017289	National Science Foundation	150,125	-
Computer and Information Science and Engineering	Direct	47.070	2030611	National Science Foundation	60,454	-
Biological Sciences	Direct	47.074	1652312	National Science Foundation	120,653	-
Biological Sciences	Direct	47.074	DEB-1754627	National Science Foundation	190,274	-
Biological Sciences	Direct	47.074	1952726	National Science Foundation	111,641	-
Biological Sciences	Direct	47.074	2146882	National Science Foundation	17,765	-
Social, Behavioral, and Economic Sciences	Direct	47.075	1560730	National Science Foundation	4,626	-
Social, Behavioral, and Economic Sciences	Direct	47.075	BCS-1728743	National Science Foundation	25,441	-
Social, Behavioral, and Economic Sciences	Direct	47.075	2141844	National Science Foundation	189	-
Education and Human Resources	Direct	47.076	HRD-1309055	National Science Foundation	-	-
Education and Human Resources	Direct	47.076	1600992	National Science Foundation	172,752	-
Education and Human Resources	Direct	47.076	DRL 1720613	National Science Foundation	368,104	21,621
Education and Human Resources	Direct	47.076	1726328	National Science Foundation	55,882	-
Education and Human Resources	Direct	47.076	1726315	National Science Foundation	175,447	-
Education and Human Resources	Direct	47.076	1712065	National Science Foundation	12,727	-
Education and Human Resources	Direct	47.076	1841783	National Science Foundation	1,017,916	40,516
Education and Human Resources	Direct	47.076	1914880	National Science Foundation	19,772	-
Education and Human Resources	Direct	47.076	1935944	National Science Foundation	76,234	-
Education and Human Resources	Direct	47.076	2000388	National Science Foundation	338,268	233,406
Education and Human Resources	Direct	47.076	2030720	National Science Foundation	126,881	-
Education and Human Resources	Direct	47.076	2043620	National Science Foundation	49,888	-
Geosciences	Pass-through	47.050	12B(GG009393-04)	Columbia University in the City of New York	27,498	-
Biological Sciences	Pass-through	47.074	0518 G YB915	University of California, Los Angeles	5,742	-
Education and Human Resources	Pass-through	47.076	3004280410	University of Michigan	28,544	-
Education and Human Resources	Pass-through	47.076	011699-002	University of Cincinnati	4,388	-
Education and Human Resources	Pass-through	47.076	10025	Calvin College	17,902	-
Education and Human Resources	Pass-through	47.076	RC109684WMU	Michigan State University	9,479	-
Education and Human Resources	Pass-through	47.076	1708054Z1	Michigan Technological University	13,707	-
Education and Human Resources	Pass-through	47.076	32583-01	Rochester Institute of Technology	25,673	-
Education and Human Resources	Pass-through	47.076	F1519-01 PO# iB00450656	New York University	19,702	-
Education and Human Resources	Pass-through	47.076	5119692	University of North Carolina at Chapel Hill	31,758	-
Education and Human Resources	Pass-through	47.076	UWSC12283 BPO#51788	University of Washington	4,858	-
Education and Human Resources	Pass-through	47.076	1001131-04	Baylor University	8,611	-
Education and Human Resources	Pass-through	47.076	SUBK00015229	University of Michigan	78,091	-
Education and Human Resources	Pass-through	47.076	75575510747	Kalamazoo College	13,172	-
Education and Human Resources	Pass-through	47.076	3006712568	University of Michigan	19,773	-
National Science Foundation Total					4,472,941	295,543

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Research and Development Cluster (Continued):						
U.S. Department of Energy:						
Office of Science Financial Assistance Program	Direct	81.049	1F-60540	Argonne National Laboratory	\$ 34,476	\$ -
Conservation Research and Development	Direct	81.086	DE-EE0009111	U.S. Department of Energy	1,844,105	762,562
Conservation Research and Development	Direct	81.086	DE-EE0009657	U.S. Department of Energy	281,435	83,254
Other Programs: ALN Not Identified	Direct	81.UN	0F-60201	Argonne National Laboratory	5,373	-
Conservation Research and Development	Pass-through	81.086	G-02417-01	Colorado State University	83,142	-
Renewable Energy Research and Development	Pass-through	81.087	SA-20-04	Remade Institute	230,070	-
Fossil Energy Research and Development	Pass-through	81.089	PO#US001-0000768933 L1-1	Battelle Memorial Institute	55,975	-
Fossil Energy Research and Development	Pass-through	81.089	US001-0000780168, 1-1	Battelle Memorial Institute	47,926	-
U.S. Department of Energy Total					<u>2,582,502</u>	<u>845,816</u>
U.S. Department of Education:						
Higher Education: Institutional Aid	Pass-through	84.031	17-108-1	Indiana State University	63,449	-
Assessment	Pass-through	84.305	R305D180002	Northwestern University	6,228	-
U.S. Department of Education Total					<u>69,677</u>	<u>-</u>
U.S. Department of Health and Human Services:						
Research Related to Deafness and Communication Disorders						
Disorders	Direct	93.173	1R21DC017589-01	U.S. Department of Health and Human Services	83,991	-
Drug Abuse Research Programs	Direct	93.279	1R01DA042036-02	U.S. Department of Health and Human Services	330,320	-
Drug Abuse Research Programs	Direct	93.279	1R01DA045733-01A1	U.S. Department of Health and Human Services	376,890	-
Allergy, Immunology and Transplantation Research	Direct	93.855	1R03AI156432-01A1	U.S. Department of Health and Human Services	62,387	-
Biomedical Research and Research Training	Direct	93.859	1R15GM139069-01A1	U.S. Department of Health and Human Services	134,165	-
Child Health and Human Development Extramural Research	Direct	93.865	1R15HD097585-01A1	U.S. Department of Health and Human Services	142,938	38,305
Vision Research	Direct	93.867	1R15EY027970-01A1	U.S. Department of Health and Human Services	53,726	-
Vision Research	Direct	93.867	2R15EY024149-02A1	U.S. Department of Health and Human Services	128,281	-
Drug Abuse Research Programs	Pass-through	93.279	FP063901-01-PR (SUB000004)	University of Chicago	28,393	-
Drug Abuse Research Programs	Pass-through	93.279	11098	DynamiCare Health, Inc.	31,058	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	Pass-through	93.853	PO 3005714662	University of Michigan	19,596	-
U.S. Department of Health and Human Services Total					<u>1,391,745</u>	<u>38,305</u>
U.S. Agency for International Development -						
USAID Foreign Assistance for Programs Overseas	Pass-through	98.001	2000010564	The National Academy of Sciences	34,203	-
Research and Development Cluster Total					<u>9,948,372</u>	<u>1,219,722</u>
TRIO Cluster:						
TRIO: Student Support Services	Direct	84.042	P042A200331	U.S. Department of Education	259,148	-
TRIO: Student Support Services	Direct	84.042	P042A200480	U.S. Department of Education	339,205	-
TRIO: Upward Bound	Direct	84.047	P047A171213	U.S. Department of Education	294,901	-
TRIO: Upward Bound	Direct	84.047	P047A171464	U.S. Department of Education	338,691	-
TRIO: Upward Bound	Direct	84.047	P047A221065	U.S. Department of Education	10,161	-
TRIO Cluster Total					<u>1,242,106</u>	<u>-</u>
Other Federal Awards:						
U.S. Department of Agriculture:						
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20212568-00	Michigan Department of Health and Human Services	80,600	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	11031	Michigan Department of Health and Human Services	170,252	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20222130-00	Michigan Department of Health and Human Services	180,845	-
WIC Farmers' Market Nutrition Program (FMNP)	Pass-through	10.572	E20224747-00	Michigan Department of Health and Human Services	23,560	-
U.S. Department of Agriculture Total					<u>455,257</u>	<u>-</u>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Other Federal Awards (Continued):						
National Aeronautics and Space Administration:						
Education	Pass-through	43.008	SUBK00015419	University of Michigan	\$ 5,500	\$ -
Education	Pass-through	43.008	SUBK00015419	University of Michigan	1,470	-
Education	Pass-through	43.008	SUBK00015419	University of Michigan	4,954	-
National Aeronautics and Space Administration Total					11,924	-
National Endowment for the Arts and the Humanities:						
Promotion of the Humanities - Challenge Grants	Direct	45.130	ZH-252947-17	National Endowment for the Humanities	11,634	-
Promotion of the Humanities - Seminars and Institutes	Direct	45.163	EH-272420-20	National Endowment for the Humanities	61,886	-
National Endowment for the Arts and the Humanities Total					73,520	-
Small Business Administration:						
COVID-19 Shuttered Venue Operators Grant	Direct	59.075		Small Business Administration	2,859,625	-
Small Business Development Center	Pass-through	59.037	MISBDC-2021-09	Grand Valley State University	198,192	-
Small Business Development Center	Pass-through	59.037	PO098787	Grand Valley State University	137,262	-
Small Business Administration Total					3,195,079	-
U.S. Department of Energy:						
Renewable Energy Research and Development	Pass-through	81.087	SA-20-03	Remade Institute	96,403	5,952
U.S. Department of Education:						
Undergraduate International Studies and Foreign Language Programs	Direct	84.016	00000000P016A160054 - 18	U.S. Department of Education	(20,447)	-
Rehabilitation Long-Term Training	Direct	84.129	H129P190007	U.S. Department of Education	192,864	-
Rehabilitation Long-Term Training	Direct	84.129	H129P190001	U.S. Department of Education	161,088	-
Migrant Education: College Assistance Migrant Program	Direct	84.149	S149A170017	U.S. Department of Education	300,419	-
Fund for the Improvement of Education	Direct	84.215	S215N210034	U.S. Department of Education	146,617	23,442
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K170155-18	U.S. Department of Education	324,470	-
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K200043	U.S. Department of Education	193,477	-
Special Education: Technology and Media Services for Individuals with Disabilities	Direct	84.327	H327S200006	U.S. Department of Education	558,371	-
Child Care Access Means Parents in School	Direct	84.335	P335A170135-18A	U.S. Department of Education	59,761	36,866
Child Care Access Means Parents in School	Direct	84.335	P335A210021	U.S. Department of Education	239,484	-
Teacher Quality Enhancement Grants	Direct	84.336	S336S200011	U.S. Department of Education	639,880	105,317
English Language Acquisition Grants	Direct	84.365	T365Z170217-18	U.S. Department of Education	669,901	-
Supporting Effective Educator Development Program	Direct	84.423	U423A170077	U.S. Department of Education	464,830	23,982
Supporting Effective Educator Development Program	Direct	84.423	U423A170077 - 19	U.S. Department of Education	1,545,936	21,486
COVID-19 Education Stabilization Fund	Direct	84.425E	COVID-19 P425E202190	U.S. Department of Education	22,060,846	-
COVID-19 Education Stabilization Fund	Direct	84.425F	COVID-19 P425F202164	U.S. Department of Education	415,350	-
Gaining Early Awareness and Readiness for Undergraduate Programs	Pass-through	84.334	P334S200001	Michigan Department of Energy, Labor and Economic Growth	14,964	-
Gaining Early Awareness and Readiness for Undergraduate Programs	Pass-through	84.334	11249	Michigan Department of Energy, Labor and Economic Growth	72,106	-
U.S. Department of Education Total					28,039,917	211,093
U.S. Department of Health and Human Services:						
Nursing Workforce Diversity	Direct	93.178	D19HP30866-01-00	U.S. Department of Health and Human Services	56,056	-
Mental and Behavioral Health Education and Training Grants	Direct	93.732	M01HP31394-01-00	U.S. Department of Health and Human Services	41,597	-
Mental and Behavioral Health Education and Training Grants	Direct	93.732	T98HP33434-01-00	U.S. Department of Health and Human Services	563,548	-
Mental and Behavioral Health Education and Training Grants	Direct	93.732	M01HP31394-05-01	U.S. Department of Health and Human Services	352,647	-
Model State-Supported Area Health Education Centers	Pass-through	93.107	WSU20102	Wayne State University	34,223	-
Model State-Supported Area Health Education Centers	Pass-through	93.107	WSU21095	Wayne State University	14,450	-
Maternal and Child Health Federal Consolidated Programs	Pass-through	93.110	WSU20114	Wayne State University	311	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Program Title	Direct/ Pass-through	ALN	Award Number	Grantor Name	Total Expenditures	Subaward Payments
Other Federal Awards (Continued):						
U.S. Department of Health and Human Services (Continued):						
Maternal and Child Health Federal Consolidated Programs	Pass-through	93.110	WSU22036	Wayne State University	\$ 26,015	\$ -
Injury Prevention and Control Research and State and Community Based Programs	Pass-through	93.136	E20213521-00	Michigan Department of Health and Human Services	26,387	-
Injury Prevention and Control Research and State and Community Based Programs	Pass-through	93.136	E20221672-00	Michigan Department of Health and Human Services	65,133	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	Pass-through	93.243	1H792M082137-01	Gun Lake Tribe	11,838	-
Healthy Start Initiative	Pass-through	93.926	2019-1396	Kalamazoo County Health and Community Services	10,082	-
Maternal and Child Health Services Block Grant to the States	Pass-through	93.994	E20212505-00	Michigan Department of Health and Human Services	6,431	-
Maternal and Child Health Services Block Grant to the States	Pass-through	93.994	E20222277-00	Michigan Department of Health and Human Services	13,218	-
U.S. Department of Health and Human Services Total					<u>1,221,936</u>	<u>-</u>
TOTAL OTHER FEDERAL AWARDS					<u>33,094,036</u>	<u>217,045</u>
TOTAL FEDERAL EXPENDITURES					<u>\$ 164,535,947</u>	<u>\$ 1,436,767</u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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, 2022. 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 and frequently asked questions, as outlined in the 2022 Compliance Supplement. 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, 2022, 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 \$15,230 of Federal Work-Study (84.033) from the year ended June 30, 2021 to the year ended June 30, 2022. The University transferred \$355,255 of Federal Work-Study funds to Supplemental Education Opportunity Grant (84.007) for the year ended June 30, 2022. The University carried forward \$688 of Federal Work-Study from the year ended June 30, 2022 to the year ending June 30, 2023.

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, 2022 was \$2,733,957.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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, 84.038, 84.063, 84.268	Student Financial Assistance Cluster	Unmodified
84.425E, 84.425F	COVID-19 Education Stabilization Fund	Unmodified
84.042, 84.047	TRIO Cluster	Unmodified
59.075	COVID-19 Shuttered Venues Operators Grant	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,328,535

Auditee qualified as low-risk auditee? X 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, 2022

Section III - Federal Program Audit Findings

Reference Number	Finding
2022-001	<p>Assistance Listing Number, Federal Agency, and Program Name - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Significant deficiency and material noncompliance with laws and regulations</p> <p>Repeat Finding - No</p> <p>Criteria - 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 NSLDS within 60 days of a status change (Pell, 34 CFR Section 690.83(b); Direct Loan, 34 CFR Section 685.309(b)).</p> <p>Condition - The University did not report certain students' status to the NSLDS in an accurate and timely manner during the fiscal year.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - Of the 25 students tested, there were 8 students who graduated or withdrew whose status changes were not reported to NSLDS within 60 days.</p> <p>Cause and Effect - The University did not have a control in place to ensure all enrollment changes are reported timely to NSLDS. As a result, certain student status changes were not reported to NSLDS in a timely manner.</p> <p>Recommendation - The University should implement controls to ensure all student status changes are reported timely to NSLDS.</p> <p>Views of Responsible Officials and Corrective Action Plan - While the information was reported on time to the National Student Clearinghouse, there were unresolved error reports that prevented three of these students from being reported to NSLDS within the 60 days. For the other five students, there was a delay within the clearinghouse, which was an isolated incident. We will continue to follow up with the clearinghouse and NSLDS for students that are not updated, and staff responsible for reconciling error reports will notify a supervisor if they are unable to complete the task within two weeks so additional assistance can be provided.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2022-002	<p>Assistance Listing Number, Federal Agency, and Program Name - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268, Federal Pell Grants ALN 84.063, and Federal Supplemental Opportunity Grant ALN 84.007</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Material weakness and material noncompliance with laws and regulations</p> <p>Repeat Finding - Yes; 2021-001</p> <p>Criteria - Returns of Title IV funds are required to be deposited or transferred into the student financial aid account or electronic fund transfers initiated to U.S. Department of Education (ED) as soon as possible but no later than 45 days after the date the institution determines that the student withdrew (34 CFR 668.173(b)). However, the institution must return those funds for which it is responsible as soon as possible but no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance (34 CFR 668.21(b)).</p> <p>Condition - The University initiated certain returns of Title IV funds after the required timing.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - Of the 40 students tested, there were 30 students with returns initiated after the required timing, ranging from 48 to 490 days after the withdrawal date.</p> <p>Cause and Effect - The University did not have a control in place to ensure all returns of Title IV refunds are initiated timely, and, as a result, certain returns were after the required time period.</p> <p>Recommendation - The University should implement controls to ensure return of Title IV refunds are initiated timely.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The student financial aid (SFA) office agrees with the finding that certain return of Title IV funds (R2T4) were initiated after the required time. SFA evaluated its R2T4 procedures in May 2022 and strengthened its internal controls by implementing more frequent reviews of withdrawal reports and holding weekly meetings and performing self-assessments to verify completion and accuracy of R2T4 calculations.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2022-003	<p>Assistance Listing Number, Federal Agency, and Program Name - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268, Federal Pell Grants ALN 84.063, and Federal Supplemental Opportunity Grant ALN 84.007</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Material weakness and material noncompliance with laws and regulations</p> <p>Repeat Finding - Yes; 2021-002</p> <p>Criteria - 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. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution’s determination that the student withdrew, the difference must be returned to the Title IV programs (34 CFR 668.22).</p> <p>Condition - The University did not return funds in accordance with the above criteria.</p> <p>Questioned Costs - \$36,158</p> <p>Identification of How Questioned Costs Were Computed - The amount of aid that was not returned</p> <p>Context - Of the 40 students tested, there was 1 student who had a calculation performed, but the aid was not returned, resulting in questioned costs of \$3,558.</p> <p>In addition, of the 40 students tested, there were 4 students who did not have a calculation performed, and, therefore, no aid was returned. As a result of additional testing, a total of 17 students (including the 4 from the original sample) who withdrew between October 27, 2021 and November 6, 2021 did not have a return of Title IV (R2T4) calculation performed. The University performed calculations for these 17 students, resulting in the additional questioned costs of \$32,600.</p> <p>Cause and Effect - The University did not have proper controls in place to ensure funds were calculated and returned. For the first student, the University calculated the proper amount of aid to be returned, but, due to human error, the amount was not returned nor identified during review. Secondly, the University improperly determined the 60 percent withdrawal date as October 27, 2021 rather than the correct date of November 6, 2021 and did not identify any withdrawn students that period that required a R2T4 calculation and, therefore, did not return the appropriate aid.</p> <p>Recommendation - The University should implement controls to ensure Title IV refunds are calculated and returned appropriately.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2022-003 (Cont.)	Views of Responsible Officials and Planned Corrective Actions - The student financial aid office agrees with the finding that all the funds calculated to be returned for a student were not billed back. Management acknowledges that the deficiency was due to an oversight. The isolated occurrence was corrected on January 13, 2023. The unsubsidized loan amount of \$3,558 was returned, and the change was reflected in COD. SFA awarded the student institutional aid of \$3,558 to compensate for the error. In addition, the 60 percent withdrawal date was corrected, R2T4 calculations were performed, the funds were returned, and SFA awarded the students institutional aid to compensate for the errors. Step-by-step procedures for calculating the R2T4 60 percent withdrawal date were created, and before the beginning of each aid year, client services and the associate director of compliance will determine the 60 percent withdrawal dates for each term.

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2022-004	<p>Assistance Listing Number, Federal Agency, and Program Name - U.S. Department of Education, COVID-19 Education Stabilization Fund Higher Education Emergency Relief Fund ALN 84.425E, 84.425F</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Material weakness and material noncompliance with laws and regulations</p> <p>Repeat Finding - No</p> <p>Criteria - The Coronavirus Aid, Relief, and Economic Securities (CARES) Act Section 18004(e) and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 Section 314(e) require an institution receiving funds under HEERF I and HEERF II to submit a report to the secretary at such time and in such a manner as the secretary may require. For ARP, the U.S. Department of Education exercises reporting authority under 2 CFR Section 200.328 and 2 CFR Section 200.329.</p> <p>Condition - The University did not file accurate and timely reports throughout the fiscal year.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - There were five errors identified that contributed to this finding.</p> <ol style="list-style-type: none"> 1. The September 30, 2021 quarterly institutional report was not filed timely. 2. The expenses reported on the September 30, 2021 quarterly institutional report were previously reported on the June 30, 2021 quarterly institutional report. 3. The March 31, 2022 student website report did not include specific language regarding eligible students, and the reported student count was incorrect. 4. The 2021 annual report included the incorrect number of part-time graduate students who received an award, which also impacted the total number of students reported. 5. The earmarking requirements were met; however, there were no expenses allocated to these categories on the annual report. <p>Cause and Effect - The University did not have a control in place to ensure reports were accurate and completed timely, which resulted in various errors and reports not being filed timely.</p> <p>Recommendation - The University should implement controls to ensure reports are accurate and completed timely.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2022-004 (Cont.)	<p data-bbox="360 531 1166 558">Views of Responsible Officials and Planned Corrective Actions -</p> <ol data-bbox="360 583 1437 1539" style="list-style-type: none"><li data-bbox="360 583 1437 737">1. The September 30, 2021 HEERF institutional report was posted on the University's website 10 days late. This was due to the staff member responsible going out on medical leave and miscommunication within the area on required filings. There were no additional quarterly reports to be filed, so no further controls were put in place for this reporting. The annual report was filed timely.<li data-bbox="360 758 1437 846">2. The September 30, 2021 institutional report has been removed from the University's website, as it indicated a duplicate expense that was reported on the June 30, 2021 quarterly report. The June 30, 2021 report has been marked as the final institutional report.<li data-bbox="360 867 1437 1077">3. The student financial aid office agrees that the March 31, 2022 student website report did not include language regarding eligible students, and the reported student count was incorrect. SFA will amend the March 31, 2022 quarterly student report to reflect the correct number, add language regarding eligible students, and send the correction to the appointed HEERF email address by June 1, 2023. The associate director of compliance and training will perform a secondary review of any future reports to ensure the completeness and accuracy of the information.<li data-bbox="360 1098 1437 1308">4. The student financial aid office agrees that the 2021 annual report included the incorrect number of part-time graduate students who received an award, impacting the total number of students reported. The error was due to incorrectly inputting the information from the supporting data onto the annual report. SFA will amend the 2021 annual report by correcting the number of part-time graduate students by March 24, 2023. The associate director of compliance and training will perform a secondary review of the data on the annual report and compare it with the supporting documentation.<li data-bbox="360 1329 1437 1539">5. As indicated in the report, the University did comply with earmarking requirements. However, the categories used to report the expenditures on the December 31, 2021 annual report were not the specific earmarked categories. The December 31, 2021 annual report filed through the Department of Education website has just recently been made active again, and the University will make necessary category reporting corrections. As the December 31, 2021 annual report was the final report for institutional expenses, no additional actions are required.

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2022-005	<p>Assistance Listing Number, Federal Agency, and Program Name - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268, Federal Pell Grants ALN 84.063, and Federal Supplemental Opportunity Grant ALN 84.007</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Significant deficiency and material noncompliance with laws and regulations</p> <p>Repeat Finding - No</p> <p>Criteria - Section 3508 of the CARES Act waives Return of Title IV Funds (R2T4) requirements for students whose withdrawals were related to the novel coronavirus disease (COVID-19). The CARES Act requires institutions to report to the U.S. Department of Education information specific to each student for whom it was not required to return Title IV funds under the waiver exception (and for each student for which Title IV funds were previously returned and are now being redrawn). The law also requires institutions to report to ED the total amount of Title IV grant or loan assistance that was not returned as a result of the CARES Act provisions. To implement this CARES Act relief for each student who withdraws as a result of the COVID-19 national emergency, ED requires the institution to use the Coronavirus Indicator checkbox in the COD System to indicate that an aid recipient’s actual disbursement(s) qualifies for direct loan cancellation (and the exclusion from the direct loan annual limits and subsidized loan usage calculations) or the exclusion from Pell Grant lifetime eligibility used calculations and TEACH Grant award limits.</p> <p>Condition - The University improperly reported the students that withdrew within the COD System as a result of the COVID-19 national emergency.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - Of the 40 students tested, there were 3 students who completed more than 60 percent of the Spring 2022 semester and were incorrectly reported as withdrawing due to the COVID-19 national emergency within the COD System. In addition, there was 1 student who did withdraw due to the COVID-19 national emergency but was not properly reported as such in the COD System.</p> <p>Cause and Effect - The University had established a policy to record all students withdrawing past the 60 percent completion date from the Spring 2022 semester as a COVID-19 withdrawal; however, certain students withdrawing beyond this date did not have proper documentation to support a COVID-19 withdrawal. The University did not have controls in place to ensure proper reporting in accordance with the compliance requirement.</p> <p>Recommendation - The University should implement controls to ensure proper reporting of withdraws due to the COVID-19 national emergency within the COD System.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2022-005 (Cont.)	Views of Responsible Officials and Planned Corrective Actions - The student financial aid office agrees with the finding that certain withdrawn students were improperly reported in COD because of the COVID-19 national emergency. SFA evaluated its R2T4 procedures and strengthened its internal controls by discontinuing the practice of automatically adding the COVID-19 indicator to students who withdrew.