

BOARD OF REGENTS
EASTERN MICHIGAN UNIVERSITY

SECTION: 17

DATE:

February 16, 2010

RECOMMENDATION

**OMB CIRCULAR A-133 SUPPLEMENTARY FINANCIAL REPORTS FOR THE
YEAR ENDED JUNE 30, 2009**

ACTION REQUESTED

It is recommended that the Board of Regents receive and place on file the OMB Circular A-133 Supplementary Financial Reports for the Year Ended June 30, 2009.

STAFF SUMMARY

The report contains the opinion of Plante & Moran, PLLC (EMU independent auditor) on compliance with requirements applicable to the University's Federal Awards programs. The report states that the University complied, in all material respects, with the requirements governing its major Federal Award Programs for the Year Ended June 30, 2009.

Plante & Moran reported in the Schedule of Findings and Questioned Costs that there were no internal control material weaknesses or significant deficiencies. Also, there were no Financial Statement audit or Federal Program audit findings to report.

FISCAL IMPLICATIONS

None.

ADMINISTRATIVE RECOMMENDATION

The proposed Board action has been reviewed and is recommended for Board approval.

University Executive Officer

Date

Eastern Michigan University

**Federal Awards
Supplemental Information
June 30, 2009**

Eastern Michigan University

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Independent Auditor's Report

To the Board of Regents
Eastern Michigan University

We have audited the basic financial statements of Eastern Michigan University as of and for the year ended June 30, 2009 and have issued our report thereon dated September 15, 2009. Those basic financial statements are the responsibility of the management of Eastern Michigan University. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Eastern Michigan University taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

September 15, 2009



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

To the Board of Regents
Eastern Michigan University

We have audited the financial statements of Eastern Michigan University as of and for the year ended June 30, 2009 and have issued our report thereon dated September 15, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Eastern Michigan University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

To the Board of Regents
Eastern Michigan University

Compliance and Other Matters

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

This report is intended solely for the information and use of management, the Board of Regents, others within the entity, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

September 15, 2009



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Report on Compliance with Requirements Applicable to the Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Regents
Eastern Michigan University

Compliance

We have audited the compliance of Eastern Michigan University with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 2009. The major federal program of Eastern Michigan University is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Eastern Michigan University's management. Our responsibility is to express an opinion on Eastern Michigan University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Eastern Michigan University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Eastern Michigan University's compliance with those requirements.

In our opinion, Eastern Michigan University complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2009.

To the Board of Regents
Eastern Michigan University

Internal Control Over Compliance

The management of Eastern Michigan University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Eastern Michigan University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

This report is intended solely for the information and use of management, the Board of Regents, others within the entity, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

December 17, 2009

Eastern Michigan University

Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	Federal CFDA Number	Federal Award Number	2008-2009 Federal Expenditures
Student Financial Aid Cluster:			
Loan and Loan Guarantee Programs:			
USDE: FFELP Stafford Loans - Subsidized	84.032	-	\$ 510,899
USDE: FFELP Direct Loans - Unsubsidized	84.032	-	1,024,984
USDE: Parent Loans for Students (PLUS)	84.032	-	8,539,399
USDE: Graduate Loans (PLUS)	84.032	-	446,729
USDE: Perkins: Loans Issued	84.038	-	1,665,092
USDE: Federal Direct Loans - Stafford Subsidized	84.268	-	47,513,615
USDE: Federal Direct Loans - Stafford Unsubsidized	84.268	-	<u>62,246,062</u>
Total Loan and Loan Guarantee Programs			121,946,780
U.S. Department of Education:			
USDE: PELL	84.063	P063P041630	17,163,056
USDE: SEOG	84.007	P007A042005	870,472
USDE: Academic Competitiveness	84.375	P375A071630	279,345
USDE: Science and Mathematics Access to Retain Talent	84.376	P376S071630	365,585
USDE: CWS Job Locator	84.033	P033A042005	50,000
USDE: FCWS	84.033	P033A042005	846,424
USDE: TEACH	84.379	P379T091630	<u>57,625</u>
Total U.S. Department of Education			<u>19,632,507</u>
Total Student Financial Aid Cluster			141,579,287
Research and Development Cluster:			
Department of Agriculture:			
UM:NFSMI Ensuring Access to CNPs and Improving Program Quality and Integrity	10.001	-	1,409
USDA: Physcomitrella patens as a heterologous expression system for investigating the functions of cellulose synthase-like gene products	10.206	-	54,543
UMISS: NFSMI Concept Paper: POS Nutrition Info in High School	10.553	-	<u>74,672</u>
Total Department of Agriculture			130,624
Department of Commerce:			
NOAA: Integrated Assessment of Coastal Brownfield Redevelopment in Michigan: A Spatial Decision Support Systems Approach	11.417	NA05OAR4171045	26,180
NOAA: Sailing Elementary Teachers Toward Ocean Literacy Using Familiar Water Resources (funding part I)	11.469	NA07SEC4690004	<u>125,422</u>
Total Department of Commerce			151,602

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	Federal CFDA Number	Federal Award Number	Federal Expenditures
Research and Development Cluster (Continued):			
Department of Defense:			
DOD/ONR: Advanced Antifouling Coatings and Materials	12.300	N00014-04-1-0763	\$ 5,061
DOD/USARL: Advanced Coatings Research	12.300	DAAD19-03-2-0013	(20,468)
DOD/ONR: Advanced Fouling Release Coatings and Analysis	12.300	ONR BAA #04-	25,110
DOD/ONR: Support for the 2009 Smart Coatings Conference	12.300	-	1,113
USARL: Nanomaterials for Biological Defenses	12.300	W911QX-06-C-0102-PIUNCLASSIFIED	4,054
USARL: Application of Nanomaterial Technology to Develop Biological Agent Protective Fabric	12.300	W911QY-07-C-0052	518,824
ONR: Cross-National Analysis of Islamic Fundamentalism, Task 1, 2009	12.300	-	7,638
ONR: Development of Biological Agents Destructive and Protective Clothing for Combat Soldiers and Security Personnel, Phase II	12.300	-	322,661
DOD/USAF: Hybrid Materials for Thermal Management in Thin Films and Bulk Composites	12.800	-	363,796
DOD/USAF/MAYATERIALS: Nano-Engineered Coatings (SBIR Sub Contract)	12.800	F3361503M5018	2,610
DOD/UTC: Advanced Coating Systems for Aluminum Surfaces	12.800	SUB07S568028CI, FA865005D5807	268,057
DOD/USATACOM: Advanced Coatings Research	12.910	DAAE0703CLI27	(544)
Total Department of Defense			1,497,912
Department of Interior:			
DOI/ USGS: Performance of fast-start and burst swim behavior of sea lamprey and non-target fishes in shallow water	15.820	-	7,793
DOI/FWS: The Bat Community Along Black Creek, Lenawee County, With Emphasis on the Evening Bat (Nycticius humeralis)	15.634	751B6200019	5,599
Total Department of Interior			13,392
Department of Justice - EMU Infant Mental Health Evaluation	16.542	2006-JF-FX-0070	145,979
National Aeronautics and Space Administration - NASA/MSGC - Origins - A Course for Pre-Service Teachers	43.001	-	(967)

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	Federal CFDA Number	Federal Award Number	Federal Expenditures
Research and Development Cluster (Continued):			
National Science Foundation:			
NSF/PU: Coatings made from enzymatically processed polymers-Phase I	47.041	EEC-0540713	\$ 4,757
NSF: Information Geometry With Application to the Measurement and Model Selection	47.049	DMS-0631541	13,423
NSF:Acquisitions to Create an Organismal Physiology Research Laboratory for Research and Teaching at Eastern Michigan University	47.074	DBI-0420965	(1,760)
NSF/RUI-p59fyn In XEphA4 Signaling	47.074	MCB-0445273	1,735
NSF/WSU:E-Meld:Electronic Metastructure for Endangered Languages Data	47.075	-	(45,322)
NEH/Wich: Documentation, Description, and Training	47.075	PD-50002-06	49,592
NSF/Collaborative Research:Multi-Tree:A Digital Library	47.075	BCS 0445714	
		0715142	8,571
NSF: Iraqi's Perceptions of the Past , Present and Future	47.075	SES-0522174	44,062
NSF/DHB: Collaborative Research LL-Map Language	47.075	BCS-0527512	188,935
NSF: EMELD: Electronic Metastructure for Endangered Language Data	47.075	BCS-0094934	(2,005)
NSF: Multi-Tree: A Digital Library of Language Relationships	47.075	0731530	33,065
NSF: LL-MAP: Language & Location: A Map Annotation Project	47.075	BCS 0731531	20,659
NSF/MDLEG: Workshop: Toward the Interoperability of Language Resources	47.075	0709680	789
NSF:Implementing the GOLD Community of Practice: Laying the Foundations for a Linguistics Cyberinfrastructure	47.075	0720122	19,775
NSF:UMASS Epsitemology and Indexicality in Navajo	47.075	06-003721 C00	10,739
National Science Foundation: Interop: LEGO	47.075	BCS-0753321	116,716
NSF: Preparing Elementary Mathematics Teachers for Success (C/S 556465)	47.076		(5,612)
NSF:CCLI-Adaptation & Implementation of Inquiry-Based Genomics Into the Ug Cur	47.076	DUE 0126640	(4,861)
NSF/Collaborative Research:DLConnect: Connecting Teachers	47.076	DUE-0435098	(90)
NSF:Creative Scientific Inquiry Experience	47.076	0525514	289,626
NSF/UM: Study of Instructional Improvement (SII)	47.076	#3000645297	19,745
NSF/MDLEG: A Meta-Analysis of the Effectiveness of Small-Group Instruction Compared to Lecture-Based Instruction in Science, Technology, Engineering, and Mathematics (STEM) College Courses-Year One	47.076	DRL-0815692	34,824
NSF Robert Noyce Scholarship Program	47.076	DUE-0833286	58,200
NSF/HFCC:Partnership for Articulated Mathematics & Science	47.076	P0001395 0402488	1

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	Federal CFDA Number	Federal Award Number	Federal Expenditures
Research and Development Cluster (Continued):			
National Science Foundation (Continued):			
NSF: The Impact of Online Professional Development (IOPD)	47.076	3000766391	\$ 20,459
NSF:Dena'Ina Online Training and Access	47.078	OPP-0326805	20,882
Total National Science Foundation			896,905
Department of Energy:			
USCAR-USAMP, AMD-604 Task 1.4 Corrosion and Surface Finishing Project	81.036	AMD604	15,669
USDOE/UWM: Coatings With Low Emissivity	81.049	AWARD DE-FC- 04NT42321	61,688
Total Department of Energy			77,357
Department of Education:			
USDE/MDE/UC: Multimedia Digital Textbooks for Tow Dialects of Tibetan	84.229		(4,830)
USDE: Connecting Students to the Community: EMU GEAR-UP Partnership to Promote College Readiness and Success, Year 1 of 6	84.334	P334A060204	672,055
USDE/MDLEG Michigan Department of Career Development KCP State GEAR-UP Program	84.334	06-00-02	39,966
Total Department of Education			707,191
Department of Health and Human Services:			
HHS/MDCH: EMU Alzheimer's Education and Research Program	93.051	20081434	28,360
HHS/MDCH: EMU Alzheimer's Education and Research Program, 2008-09	93.051		51,794
NIH: NCIBI EMU Yr2/UM Yr3 2007-2008: Prototyping Strategies for the Elucidation of Genetic Interactions in Complex Disease Etiology (part of UM project, "National Center for Integrative Biomedical Informatics") for 2007-2008	93.279	3000935743	31,436
HHS/UM: Prototyping Strategies for the Elucidation of Genetic Interactions in Complex Disease Etiology	93.279	-	80,278
Michigan Family Independence Agency Field Supervision - 2006-2008	93.648	FLDSU-07-81101	2,315
BFDI: Family Connections Year 3	93.652	90CW1127	403
BFDI: Family Connections Year 4	93.652	90CW1127	(2,573)
HHS/UM: Novel Targets in Thrombosis and Atherosclerosis, 2008-2009	93.839	-	45,256

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	Federal CFDA Number	Federal Award Number	Federal Expenditures
Research and Development Cluster (Continued):			
Department of Health and Human Services (Continued)			
HHS/UM: FLU-VACS (2007 - 2008) - Comparative Study of Influenza Vaccines in Adults	93.856	3000821200	\$ 3
NIH: Signaling Cascades, Allosteric and the Pyrimidine Pathway	93.859	RFAGM01005	143,283
HHS/MDCH CAFAS Level of Functioning YR 10	93.958	05B1CMHS-03	(4,273)
HHS/MDCH: Michigan Level of Functioning Project - Year 12, 2007-2008	93.958	07B1MICMHS	53,955
HHS/MDCH: Michigan Level of Functioning Project - Year 13, 2008-2009	93.958	08B1MICMHS	84,519
Total Department of Health and Human Services			514,756
Department of Homeland Security: TEEN SERT: Student Emergency Response Training Program Statewide Implementation	97.068	2005-GT-T5-K015	103,073
Total Research and Development Cluster			4,237,824
Trio Cluster - Department of Education:			
USDE: Upward Bound 03-08	84.047	P04A030789	167
USDE: Upward Bound 2006/2011	84.047	P047A071054-09	432,268
USDE: McNair Postbaccalaureate Achievement Program	84.217	P217A070173-08	253,197
Total Trio Cluster			685,632
Other Federal Awards:			
Department of Agriculture - Development of Novel Bio-based Polyols and Their Derivatives for Low VOC Coating Applications	10.200	-	25,033
Department of the Interior: Proposal to Complete Investigation of Battlefield Boundaries for the River Raisin Battlefield, Monroe, Michigan	15.926	-	15,669
Department of Justice:			
USDJ: Comprehensive Wrap-Around Social Services for High-Risk Teen Parents and Their Families	16.541	2008-JL-FX-0079	192,887
USDJ: Center for Community Building & Civic Engagement	16.609	2003-DD-BX-1155	783
USDJ: Strengthening Organizations, Building Capacities	16.609	2003-DD-BX-1155	19,458
Total Department of Justice			213,128

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	Federal CFDA Number	Federal Award Number	Federal Expenditures
Other Federal Awards (Continued):			
Department of Labor:			
USDL: Workforce Investment: Providing Higher Education for the Displaced Worker	17.261	EA-18567-09- 60-A-26	\$ 11,534
USDL/DRC: Project Lead the Way	17.261		<u>148,584</u>
Total Department of Labor			160,118
Department of State: DOS/IREX Undergrad Fellowship 2006-2007	19.430	-	1
National Aeronautics and Space Administration:			
Michigan Space Grant Fellowships, 2006-2007	43.001	-	7,500
NASA/MSGC: Missions to Planet Earth	43.001	-	5,000
NASA/MSGC: Plasma Sputtering Experiment	43.001	-	4,269
NASA/MSGC: Mars Rover Mission	43.001	-	1,267
NASA/MSGC: To the Moon and Beyond	43.001	-	<u>(950)</u>
Total National Aeronautics and Space Administration			17,086
Small Business Administration:			
USBA/GVSU: SBTDC REGION 9 2007	59.037	-	(18,203)
Small Business and Technology Development Center, Region 9 Host, 2009	59.037	9-603001-Z- 0023-09	216,382
Small Business and Technology Development Center, Region 9 Host, 2008	59.037	-	<u>293,413</u>
Total Small Business Administration			491,592
Environmental Protection Agency: Building Leadership Capacity for Sustainability	66.951	NE-83327201-0	2,656
Corporation for Public Broadcasting:			
Corporation for Public Broadcasting: WEMU Community Service Grant, 2007-2008	83.544	-	22,659
Corporation for Public Broadcasting: WEMU Community Service Grant, 2008-2009	83.544	-	<u>117,016</u>
Total Corporation for Public Broadcasting			139,675
Department of Education:			
MDE/MDLEG: Michigan BPA 04-05	84.048	053430/50131	1,802
USDE/MDLEG: Michigan FCCLA 2006-2007	84.048		(48,673)
MDLEG/CPF: Michigan FCCLA 2007-2008	84.048	083430-0813-4	34,750
MDLEG/CPF: Michigan Business Professionals of America 2007-2008	84.048	083430-0813-1	1,819
MDLEG: 2007-2008 Career and Technical Teacher Education Program Improvement Grant	84.048	803520-08182	616

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	Federal CFDA Number	Federal Award Number	Federal Expenditures
Other Federal Awards (Continued):			
Department of Education (Continued):			
MDLEG/CPF: Michigan Skills USA 2008-2009	84.048	093430-90136	\$ 77,265
USDE/MELEG: Michigan FCCLA 2008-2007	84.048	0934430-90134	63,773
MDE/MDLEG: Michigan DECA 2008-2009	84.048	093430-90132	91,202
MDE/MDLEG: Michigan BPA 2008-2009	84.048	093430-90131	74,891
CDPF/MDLEG: Michigan SkillsUSA 2006-2007	84.048		(188)
MDLEG/CPF: Michigan DECA 2007-2008	84.051	083430-80132	(15,315)
MDLEG/CPF: Michigan SkillsUSA 2007-2008	84.051		(1,051)
USDE/CA: Evaluation for School Based Student Drug Testing Program	84.184	-	19,725
USDE: Training Content Area Teachers to Teach English	84.194	T195N070245	243,105
MDE/USDE: 21st Century Community Learning Centers 2007-2008	84.287	82110-D07067	1,262
USDE/UWM: Comprehensive Regional Assistance Center Satellite Year 9	84.287	S283A50012	(2,046)
USDE/MDE: 21st Century Community Learning Center Cohort A Year 3	84.287		(1,731)
USDE/MDE: Linking Teacher Knowledge	84.367	040290-106	3,361
USDE/MDE: Urban Elem Math Teachers	84.367	040290/502	(654)
USDE/NWP: EMU Writing Project 06-07	84.928		(4,311)
USDE/NWP: EMU Writing Project 2007-2008	84.928		(53)
USDE/NWP: Eastern Michigan University Writing Project 2008-2009	84.928	#18 92-M101	44,145
Total Department of Education			583,694
Corporation for National and Community Service:			
CNCS/MCC: Eastern Michigan University and Lutheran Social Services of Michigan Partnership Program: Foster Care Youth Write Their Way to a Promising Future	94.005	06LHHM1001	1,958
CNCS: EMU Project IMPACT-Impacting Mentoring Potential and Academic Success Through Connection and Trust	94.005	06LHHM1001	1,048
CNCS/MCC: Eastern Michigan University and Lutheran Social Services of Michigan Partnership Program: Foster Care Youth Write Their Way to a Promising Future - Year 3	94.005		32,451
MCC: Building Communities, Building Lives	94.005	06LHHM1001	14,795
MCC: Building Communities, Building Lives 2008-2009	94.005	06LHHM100	18,831
MCSC/CNCS: JumpStart Americorps Program - 1st Year Renewal of 3 2007-2008	94.006	590100	8,789
MCSC/CNCS: JumpStart AmeriCorps Program-Y2 Renewal of 3-Year Project	94.006	590100	69,108
Total Corporation for National and Community Service			146,980

Eastern Michigan University

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	Federal CFDA Number	Federal Award Number	Federal Expenditures
Other Federal Awards (Continued):			
Department of Homeland Security: TEEN CERT: Student Citizen Response Train-the-Trainers Program	97.005	2005-GT-T5-K015	\$ 173,238
Total other federal awards			1,968,870
Total federal expenditures			\$ 148,471,613

Eastern Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Eastern Michigan University and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Loans Outstanding

The institution had the following loan balances outstanding at June 30, 2009. These loan balances are not included in the federal expenditures presented in the schedule.

Cluster/Program Title	CFDA Number	Amount Outstanding
Federal Perkins Loan Program	84.038	\$ 12,389,713

Eastern Michigan University

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Note 3 - Subrecipient Awards

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

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
USDE: Training Content Area Teachers to Teach English	84.194	\$ 28,000
NOAA: Sailing Elementary Teachers Toward Ocean Literacy Using Familiar Water Resources	11.469	76,374
NIH: Signaling Cascades, Allostery and the Pyrimidine Pathway	93.859	73,839
U.S. Army: Application of Nanomaterial Technology to Develop Biological Agent Protective Fabric	12.300	113,289
USSBA/GVSU Small Business and Technology Development Center, Region 9 Host, 2008	59.037	64,355
NEH\Wichi: Documentation, Description, and Training	47.075	<u>23,304</u>
Total provided to subrecipients		<u>\$ 379,161</u>

Eastern Michigan University

Schedule of Findings and Questioned Costs Year Ended June 30, 2009

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major program(s):

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

Type of auditor's report issued on compliance for major program(s): Unqualified

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 795,745

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Eastern Michigan University

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None