
Eastern Michigan University

Federal Awards Supplemental Information
June 30, 2019

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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 Regents
Eastern Michigan University

We have audited the financial statements of Eastern Michigan University, a component unit of the State of Michigan, and its discretely presented component unit (the "University") as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 25, 2019, which contained an unmodified opinion on the 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 October 25, 2019.

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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

December 18, 2019

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 Regents
Eastern 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 Eastern Michigan University, a component unit of the State of Michigan, and its discretely presented component unit (the "University") as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 25, 2019. The financial statements of Eastern Michigan University Foundation were not audited in accordance with *Government Auditing Standards*.

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) to determine the audit procedures that are appropriate in the circumstances 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 University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

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

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 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*.

To Management and the Board of Regents
Eastern 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

October 25, 2019

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 Regents
Eastern Michigan University

Report on Compliance for Each Major Federal Program

We have audited Eastern Michigan University's, a component unit of the State of Michigan (the "University"), compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2019. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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"). Those standards and the Uniform Guidance 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 the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

To the Board of Regents
Eastern 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 a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Finding 2019-001, that we consider to be a significant deficiency.

Eastern Michigan University's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Eastern Michigan University's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

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

December 18, 2019

Cluster/Federal Sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Program Title	Subrecipient	Federal
						Amount	Expenditures
Student Financial Aid Cluster							
U S Department of Education	Direct	84.268	P268K191630		Direct Loan Stafford	\$ -	\$ 112,524,932
U S Department of Education	Direct	84.063	P408A171630/P408A181630		Iraq/Afghanistan fy19 aid year	-	11,221
					Teacher Education Assistance for College and Higher Education Grant Program	-	18,698
U S Department of Education	Direct	84.379	P379T191630		CWS Job Locator	-	55,057
U S Department of Education	Direct	84.033	P033A182005		Work-Study Program	-	921,774
U S Department of Education	Direct	84.063	P063P191630		Pell Grant Program	-	27,938,355
U S Department of Education	Direct	84.007	P007A182005		Supplemental Education Opportunity Grants	-	867,602
U S Department of Education	Direct	84.038			Perkins Loan	-	6,266,708
U S Department of Education Total						-	148,604,347
U S Department of Health and Human Services	Direct	93.408	IEOAPH1548-01-00		ARRA - Nurse Faculty Loan Program	-	29,545
U S Department of Health and Human Services	Direct	93.264	E01HP25866		Nurse Faculty Loan Program	-	392,187
U S Department of Health and Human Services Total						-	421,732
Total Student Financial Aid Cluster						-	149,026,079
R&D Cluster							
Environmental Protection Agency	Direct	66.513	MA-91775701-0		EPA Undergraduate Fellowship - Brett Zeuner	-	306
Environmental Protection Agency Total						-	306
U.S. Department of Transportation	Passthrough	20.514	Subaward TCRP C-24	National Academies of Sciences Engineering and Medicine	Transit Traction Power Cables: Replacement Guidelines (TCRP C-24)	-	8,655
U.S. Department of Transportation Total						-	8,655
National Aeronautics and Space Administration	Direct	43.001	NNX17AF05G		Magnetospheric Ion Temperature Derived From TWINS ENA - Data Upgrade	13,188	43,056
National Aeronautics and Space Administration	Direct	43.001	NNX17AC87G		Stormtime Plasmopause Locations Derived from IMAGE EUV	-	58
National Aeronautics and Space Administration	Direct	43.008	SUBK00009423		Graduate MSGC Fellowship: Investigating Radio Wave Reflection caused by Plasma Sheaths	-	5,000
National Aeronautics and Space Administration	Passthrough	43.001	NONE - OPERATING SUPPORT	Michigan Space Grant Consortium	EMU Affiliate	-	11,933
National Aeronautics and Space Administration	Passthrough	43.001	Subaward 3004072913	University of Michigan	Understanding the effects of solar flares on the upper atmospheres of Mars and Venus	-	33,199
National Aeronautics and Space Administration	Passthrough	43.001	M.S.G.C. - NASA	Michigan Space Grant Consortium	Michigan Space Grant Fellowships	-	3,000
National Aeronautics and Space Administration	Passthrough	43.001	SUBK00009322	Michigan Space Grant Consortium	Climate Resilience From Youth	-	23,216
National Aeronautics and Space Administration	Passthrough	43.008	SUBK00009423	Michigan Space Grant Consortium	Teacher Training	-	5,000
National Aeronautics and Space Administration Total						13,188	124,462
U.S. Department of Health and Human Services	Direct	93.173	1R21DC016990-02		Lightly Salted: An Optogenetic Approach to Uncover the Role of Type 1 Cells in Salt Taste Transduction	-	150,789
U.S. Department of Health and Human Services	Direct	93.332	1 NAVACA 180330-01-00		Evidence-based strategies for navigators in Federal Facilitated Exchange (FFE): Michigan model for left-behind Asian Pacific American Population	-	101,418
U.S. Department of Health and Human Services	Direct	93.859	R15GM107841-01		Causes and Consequences of Genomic Instability at Fragile Sites	-	131
U.S. Department of Health and Human Services	Direct	93.859	1R15GM124651-01		Complex Genomic Rearrangements by BIR and mmBIR	-	143,127
U.S. Department of Health and Human Services	Direct	93.865	1R01HD095957-01		PediaTrac: Web based measure to screen and track infant/toddler development trajectories	228,565	409,630
U.S. Department of Health and Human Services	Passthrough	93.332	AGREEMENT SIGNED 10/6/17	Midwest Asian Health Association	Cooperative Agreement to Support Navigators in Federally-Facilitated and State Partnership Marketplaces	-	16,454
U.S. Department of Health and Human Services	Passthrough	93.758	E20192357-00	State of Michigan	Michigan Asian American Violence Intervention & Prevention (MI-AAVIP) program	-	22,599
U.S. Department of Health and Human Services	Passthrough	93.866	SUBK00010566 & PO3008326195	University of Michigan	COMMUNITY LIAISON AND RECRUITMENT CORE (of NIH Award to UM)	-	18,336
U.S. Department of Health and Human Services	Passthrough	93.958	PROJECT# 20304	Michigan Department of Community Health	Alzheimer's Education & Research Program 2017	-	(971)
U.S. Department of Health and Human Services Total						228,565	861,513

Cluster/Federal Sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Program Title	Subrecipient Amount	Federal Expenditures
R&D Cluster (Continued)							
National Science Foundation	Direct	47.049	CNS-1421879		TWC: TTP Option Small: Collaborative: Integrated Smart Grid Analytics for Anomaly Detection	\$ -	\$ 7,050
National Science Foundation	Direct	47.074	1456978		Collaborative Research: Algal Photosynthetic Priming and Photolysis as Stimulators of Ecosystem-Level Detrital Processing by Microbial Heterotrophs	-	46,466
National Science Foundation	Direct	47.074	MCB 1715892		Collaborative Research: Molecular and Structural Mechanism of histone binding by the epigenetic regulator UHRF2	-	111,812
National Science Foundation	Direct	47.074	1755227		Collaborative Research: RUI: Social modulation of migratory timing and endocrine mechanisms of mitigations of two flexible migrants	-	10,066
National Science Foundation	Direct	47.074	1457589		RUI: SG: A Model System in a Model Region - Identification of Evolutionary Processes Driving Plant Diversification on Madagascar in <i>Metistohibiscus</i> (Malvaceae)	-	12,086
National Science Foundation	Direct	47.074	MCB 1613653		RUI: Scaffold or Assembly Line: How Does Atg11 Organize its Binding Partners for the Initiation of Selective Autophagy?	-	52,673
National Science Foundation	Direct	47.076	DRL-1433712		Collaborative Project: GIS Resources and Applications for Career Education (GRACE)	25,606	242,555
National Science Foundation	Direct	47.076	DUE-1726252		Collaborative Research: Mathematics of Doing, Understanding, Learning and Educating for Secondary Schools	-	72,403
National Science Foundation	Passthrough	47.049	3004630678	University of Michigan	Electric fields, shock-fronts and structures in laser-induced magnetized plasmas	-	23,803
National Science Foundation	Passthrough	47.076	RC105254EMU	Michigan State University	Social Capital and Mentoring: Building a Diverse Workforce for Earth Systems Science in the 21st Century	-	13,339
National Science Foundation	Passthrough	47.076	2016-1771-02	North Carolina State University	Enhancing Statistics Teacher Education with E-Modules [ESTEEM] Urban STEM Stewards Expanding Career Interests through Citizen Science with Community Partners	-	33,303
National Science Foundation	Passthrough	47.076	175929/830K616	University of Wisconsin		-	44,957
National Science Foundation Total						25,606	670,513
U.S. Department of Defense	Direct	12.RD	W912HQ-16-C-0040		Non-Isocyanate Polyurethane Platform for Sustainable and Advanced Rain Erosion Resistant Coatings	-	128,048
U.S. Department of Defense Total						-	128,048
U S Department of Education	Passthrough	84.351	U351D140054	School District of the City of River Rouge	Thinking Like an Artist in Core Curriculum Subjects	-	19,585
U S Department of Education	Passthrough	84.351	Sub of U351D140054	School District of the City of River Rouge	Thinking Like an Artist in Core Curriculum Subjects - Year 4	-	75,459
U S Department of Education Total						-	95,044
U S Department of Interior	Passthrough	15.904	Contract signed 07-27-2017	Wheeling Historic Landmarks Commission	Early Dwellings of North Wheeling Intensive Survey	-	1,919
U S Department of Interior	Passthrough	15.904	AGREEMENT DTD 3/9/18	Wheeling Historic Landmarks Commission	Early Dwellings of North Wheeling Intensive Survey Phase II	-	19,739
U S Department of Interior Total						-	21,658
Total Research and Development Cluster						267,359	1,910,199
Child Nutrition Cluster							
U S Department of Education	Passthrough	10.559	2018 UB SUMMER FOOD PGM	Michigan Department of Education	Upward Bound - MDE 2018 Summer Food Program	-	9,196
Total Child Nutrition Cluster						-	9,196

Cluster/Federal Sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Program Title	Subrecipient Amount	Federal Expenditures
Trio Cluster							
U S Department of Education	Direct	84.042	P04A151353		Eastern Michigan University SSS TRIO for Regular Students	\$ -	\$ 232,416
U S Department of Education	Direct	84.042	P042A151548		Eastern Michigan University SSS TRIO for Veterans	-	169,748
U S Department of Education	Direct	84.047	P047A170374		Upward Bound renewal for 2017-2022	-	510,669
U S Department of Education	Direct	84.217	P217A170037		EMU Ronald McNair Program 17-22	-	216,861
Total Trio Cluster						-	1,129,694
Total Clusters						267,359	152,075,168
Other Federal Awards							
Environmental Protection Agency	Passthrough	66.951	2017-1756	Great Lakes Fisheries Trust	Southeast Michigan Stewardship Coalition, GLFT Continuation 5, SEMIS 2017-2019	-	53,378
Environmental Protection Agency Total						-	53,378
National Endowment for the Humanities	Direct	45.163	AQ-248263-16		NEH Enduring Questions Course on Artistic & Scientific Discovery	-	25
National Endowment for the Humanities Total						-	25
U S Department of Health and Human Services	Direct	93.602	90EI0830-01-01		Building Assets, Building Futures: An Assets for Independence Project for Participants in a Family empowerment Program in Ypsilanti, MI	-	2,710
U.S. Department of Health and Human Services	Direct	93.738	1NU58DP006590-01-00		Evidence-based strategies to empower Asian-Americans in reducing health disparities	-	366,423
U.S. Department of Health and Human Services	Passthrough	93.283	E20180510-00	State of Michigan	A Culturally-Sensitive Linguistically-Appropriate Intervention for Outreach and Increase CRC Screening Among Asian Americans in Michigan - 2018	-	22,098
U.S. Department of Health and Human Services	Passthrough	93.310	HCM-EMU-2018-1	Asian & Pacific Islander American Health Forum	Campaign	-	3,875
U.S. Department of Health and Human Services	Passthrough	93.674	YIT18-81001	State of Michigan	Magic - Independent Skills for Living	-	98,399
U.S. Department of Health and Human Services	Passthrough	93.788	C19011.1	Community Mental Health Partnership of Southeast Michigan	Prime for Life	-	378
U.S. Department of Health and Human Services	Passthrough	93.959	CONTRACT#2614	Community Mental Health Partnership of Southeast Michigan	Communities That Care (YR 2)	-	(2,272)
U.S. Department of Health and Human Services	Passthrough	93.959	CMHPSM Contract #2902	Community Mental Health Partnership of Southeast Michigan	Prevention Peer Theatre	-	10,194
U.S. Department of Health and Human Services	Passthrough	93.959	CMHPSM Contract # C19011	Community Mental Health Partnership of Southeast Michigan	Prevention Theatre Collective 2019	-	59,396
U.S. Department of Health and Human Services	Passthrough	93.800	E20190830-00	State of Michigan	A Culturally-Sensitive Linguistically Appropriate Intervention for Outreach and Increase CRC Screening Among Asian Americans in Michigan - 2019	-	16,147
U.S. Department of Health and Human Services Total						-	577,348
U.S. Department of Commerce	Direct	11.429	NA16NOS4290193		Great Lakes Literacy in Action: Connecting Students to their Watersheds in SE Michigan Through Place-Based Education	-	45,821
U.S. Department of Commerce Total						-	45,821
National Security Agency	Direct	12.901	H98230-12-1-0175		Information Assurance High School Cyber-Security Competition	-	5,500
National Security Agency Total						-	5,500

Cluster/Federal Sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Program Title	Subrecipient Amount	Federal Expenditures
Other Federal Awards (Continued)							
U S Department of Agriculture	Direct	10.217	2018-70003-27653		Strengthening student readiness for internships and the workforce via Fermentation Science curriculum development and implementation	\$ -	\$ 17,593
U S Department of Agriculture	Passthrough	10.558	17-18 - CHILD AND ADULT FOOD	Michigan Department of Education	MI DoE 17-18 - Child and Adult Food Care Program	-	16,950
U S Department of Agriculture	Passthrough	10.558	18-19 - CHILD AND ADULT FOOD	Michigan Department of Education	MI DoE 18-19-Child and Adult Food Care Program	-	42,791
U S Department of Agriculture	Passthrough	10.310	Letter from S Colby	University of Tennessee	Get Fruved: A peer-led, train-the-trainer social marketing intervention to increase fruit and vegetable intake and prevent childhood obesity	-	1,559
U S Department of Agriculture Total						-	78,893
U S Department of Education	Direct	84.031	P031A140166-17		Strengthening the STEM Curriculum at Eastern Michigan University by institutionalizing the CSIE Program	-	291,927
U S Department of Education	Direct	84.365	T365Z160111		WRITELL - Writing Research Intervention in Teaching English Language Learners	-	661,072
U S Department of Education	Direct	84.048	PROGRAM INCOME		Michigan Business Professionals of America (BPA) Continuation 2015-2016	-	92,254
U S Department of Education	Direct	84.048	PROGRAM INCOME		Michigan DECA - Continuation - 2015-2016	-	165,885
U S Department of Education	Direct	84.048	PROGRAM INCOME		Michigan Family, Career & Community Leaders of America (FCCLA) - Continuation - 2015-2016	-	24,877
U S Department of Education	Direct	84.048	PROGRAM INCOME		Michigan Skills USA-continuation 2015-2016	-	91,486
U S Department of Education	Direct	84.411	92-MI01-201713AI		I3 Scale Up - Expanding the College-Ready Writers Program	-	249
U S Department of Education	Direct	84.411	92-MI01-201813C3WP		NWP i3 Upper Elementary Advanced Institute	-	8,456
U S Department of Education	Direct	84.411	92-MI01-201813C3WP		Sipe NWP - 13 - Rural Schools Professional Development	-	59,388
U S Department of Education	Passthrough	84.048	183430-18132	Michigan Department of Education	2017-18 MDE - DECA	-	(17,608)
U S Department of Education	Passthrough	84.048	183430-18136	Michigan Department of Education	2017-18 MDE Michigan Skills USA	-	(16,889)
U S Department of Education	Passthrough	84.048	183430-18131	Michigan Department of Education	2017-18 MDE-BPA	-	(16,734)
U S Department of Education	Passthrough	84.048	183430-18134	Michigan Department of Education	CDPF/MDE: 17-18 MI FCCLA Family, Career & Community	-	(2,641)
U S Department of Education	Passthrough	84.048	193430-19132	Michigan Department of Education	CDPF/MDE: 18-19 MI DECA	-	60,004
U S Department of Education	Passthrough	84.048	193430-19132	Michigan Department of Education	CDPF/MDE: 2018-19 FCCLA	-	42,972
U S Department of Education	Passthrough	84.048	193430-19136	Michigan Department of Education	CDPF/MDE: 2018-19 MI Skills USA	-	60,987
U S Department of Education	Passthrough	84.048	193430-191131	Michigan Department of Education	MDE - BPA 2018-2019	-	61,206
U S Department of Education	Passthrough	84.287	182110-I14007	Michigan Department of Education	21st CCLC Cohort I-one Year 4 2017-2018 Bright Futures	-	58,361
U S Department of Education	Passthrough	84.287	182110-I14013	Michigan Department of Education	21st CCLC Cohort I-two Year 4 2017-2018 Bright Futures	-	(24,041)
U S Department of Education	Passthrough	84.287	182110-J17010	Michigan Department of Education	21st CCLC Cohort J Year 1 2017-2018 Bright Futures	-	8,397
U S Department of Education	Passthrough	84.287	192110 - J17010	Michigan Department of Education	21st CCLC Cohort J Year 2 2018-2019 Bright Futures	-	646,185
U S Department of Education	Passthrough	84.287	192110 - I14013	Michigan Department of Education	21st CCLC I-two Year 5 2018-2019 Bright Futures	-	591,206
U S Department of Education	Passthrough	84.287	192110 - I14007	Michigan Department of Education	21st Century CCLC Cohort I-one Year 5 2018-2019 Bright Futures	-	603,973
U S Department of Education	Passthrough	84.287	192110 - K181603	Michigan Department of Education	21st Century Community Learning Center (CCLC) Bright Futures Cohort K1	-	632,023
U S Department of Education	Passthrough	84.287	202110-K181603	Michigan Department of Education	21st Century Community Learning Center (CCLC) Bright Futures Cohort K1 YR2	-	28
U S Department of Education	Passthrough	84.287	192110 - K181602	Michigan Department of Education	21st Century Community Learning Centers (CCLC) Bright Futures Cohort K2	-	651,928
U S Department of Education	Passthrough	84.334	P334S110025-17	Michigan Department of Labor-Labor and Economic Growth	Gear Up	-	45,005
U S Department of Education	Passthrough	84.334	P334S110025-17	Michigan Department of Labor-Labor and Economic Growth	Gear Up 2019	-	8,588
U S Department of Education	Passthrough	84.367	92-MI01-SEED2019-REGIONAL	National Writing Project	Expanding the Reach of Everyday Advocacy	-	220
U S Department of Education	Passthrough	84.411	92-MI01-201913C3WP	National Writing Project	i3 C3WP Professional Development Grant	-	5,007
U S Department of Education Total						-	4,793,771

Cluster/Federal Sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Pass-through Agency	Program Title	Subrecipient Amount	Federal Expenditures
Other Federal Awards (Continued)							
US Department of Homeland Security	Passthrough	97.127	NICERC 13-0211	Cyber Innovation Center	Cyber Discovery: Professional Development for High School Teachers through Student-Catalyst Teams - Implementation	\$ -	\$ 871
US Department of Homeland Security Total						<u>-</u>	<u>871</u>
U S Small Business Development Center	Direct	59.037	PROGRAM INCOME		2018 Region 9 SBDC Program Income	-	39,473
U S Small Business Development Center	Passthrough	59.037	PO#SBAOHB0059	Grand Valley State University	Small Business Development Center (SBDC) Host 2019	8,867	199,985
U S Small Business Development Center	Passthrough	59.037	PO#SBAOHB0032	Grand Valley State University	Small Business Development Center (SBDC) Host, 2018	29,798	279,572
Small Business Development Centers Total						<u>38,665</u>	<u>519,030</u>
Total Other Federal Award Cluster						<u>38,665</u>	<u>6,074,637</u>
Grand Total						<u>\$ 306,024</u>	<u>\$ 158,149,805</u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Eastern Michigan University (the "University") under programs of the federal government for the year ended June 30, 2019. 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 same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. 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, since the University has an approved indirect cost rate through its cognizant agency.

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, during the year ended June 30, 2019, Eastern Michigan University carried forward \$51,802 and \$48,891 of Federal Supplemental Education Opportunity Program (84.007) and Federal Work-Study Program (84.033) funds, respectively, from 2018-2019 to 2019-2020. In addition, the University carried forward \$20,665 of Federal Work-Study Program funds from 2017-2018 funds that were spent in 2018-2019.

Note 4 - Loans Balances

During the fiscal year ended June 30, 2019, the University issued new loans to students under the William D. Ford Federal Direct Loan Program (FDLP). The loan program includes subsidized and unsubsidized Stafford Loans, Parents' Loans for Undergraduate Students (PLUS), and PLUS loans for graduate and professional students. The value of loans issued for the FDLP is based on disbursed amounts. The undergraduate PLUS loans are applied first to students' tuition and fees, and any remaining balance is disbursed directly to parents or, with the parents' permission, to the student.

In addition, the University participates in the Federal Perkins Loan Program through the Department of Education and the Nurse Faculty Loan Program through the Department of Health and Human Services. These loan programs are directly administered by the University and are considered revolving loan programs whereby collections received on past loans, including interest, and new funds received from federal agencies are loaned out to current students. For both of these programs, the beginning of year balance and loans made during the year are disclosed in the schedule of expenditures of federal awards. The balance of loans outstanding for the Federal Perkins Loan Program as of June 30, 2019 amounted to \$5,237,260. The balance of the loans outstanding for the Nurse Faculty Loan Program (non-ARRA) and the Nurse Faculty Loan Program (ARRA) was \$285,670 and \$28,954, respectively, as of June 30, 2019.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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? _____ Yes X 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:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, and 93.408 84.287	Student Financial Assistance Cluster 21st Century Community Learning Centers	Unmodified Unmodified

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

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

Current Year None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2019

Section III - Federal Program Audit Findings

Reference Number	Finding
2019-001	<p>CFDA Number, Federal Agency, and Program Name - Student Financial Assistance Cluster - Department of Education - Federal Direct Student Loan Program (CFDA #84.268) and Federal Pell Grant Program (CFDA #84.063)</p> <p>Federal Award Identification Number and Year - 2019-001</p> <p>Pass-through Entity - None</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - Yes</p> <p>Criteria - As required in 34 CFR 685.309(b)(2), institutions must report enrollment changes to the National Student Loan Data System (NSLDS) for students who received Title IV funds within 60 days of the date the change in enrollment status was determined to have occurred.</p> <p>Condition - Students were identified whose enrollment status changes were reported outside the required time frame.</p> <p>Questioned Costs - None</p> <p>Context - Of 40 enrollment status changes tested, 2 students' status changes were not reported within the 60-day requirement to NSLDS. One student unofficially withdrew and one student officially withdrew from the University in the winter semester.</p> <p>Cause and Effect - There were two issues related to reporting of enrollment status:</p> <ol style="list-style-type: none">1) The first issue relates to a student who unofficially withdrew from the winter semester. The student was included on a report run to identify all students who unofficially withdrew; however, since this is a manual process, a clerical error occurred whereby the University failed to verify proper reporting for this student.2) The second issue relates to a student who officially withdrew from the winter semester. The student was reported to the National Student Clearinghouse (NSC), which submits batch reports to the NSLDS for enrollment reporting, by the University, but NSC had two students on file with the affected student's social security number. Therefore, NSC did not submit this student to NSLDS and instead sent the data back to EMU as an error file needing corrections. EMU personnel submitting the batch uploads to NSC did not act on the error report that was returned. As such, NSLDS was never properly updated with this student's proper enrollment status. <p>Recommendation - The University should implement procedures and controls to ensure student status changes are reported accurately and within the required time frame.</p> <p>Views of Responsible Officials and Corrective Action Plan - We agree. With any manual process, there is always a risk for clerical error. Moving forward, the employee charged with updating NSLDS for students who unofficially withdraw from the University will take more time to ensure all updates are made and will perform a check to verify accuracy. In addition, as previously discovered, error reports from NSC were not being reviewed or corrected in Records & Registration (R & R). A new employee responsible for this area in Records & Registration brings with her extensive NSC experience. In collaboration with the Office of Financial Aid, R & R will identify all error reports from NSC transmissions and complete the necessary steps to resolve them.</p>