
Eastern Michigan University

Federal Awards Supplemental Information
June 30, 2023

Independent Auditor's Reports

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 1

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* 2-3

Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance 4-6

Schedule of Expenditures of Federal Awards 7-10

Notes to Schedule of Expenditures of Federal Awards 11

Schedule of Findings and Questioned Costs 12-13

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 the business-type activities and discretely presented component unit of Eastern Michigan University (the "University"), a component unit of the State of Michigan, as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 19, 2023, 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 19, 2023.

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

Plante & Moran, PLLC

March 14, 2024

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

Independent Auditor's Report

To Management and the Board of 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 financial statements of the business-type activities and discretely presented component unit of Eastern Michigan University (the "University") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 19, 2023. The financial statements of Eastern Michigan University Foundation 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 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 19, 2023

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

Independent Auditor's Report

To the Board of Regents
Eastern Michigan University

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

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 Regents
Eastern 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

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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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 Regents
Eastern Michigan University

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 14, 2024

Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2023

Cluster/Federal sponsor	Direct/ Passthrough	Assistance Listing Number	Federal Award ID	Pass-through Agency	Federal Program Name	Program Title	Subrecipient Amount	Federal Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER								
U.S. Department of Education	Direct	84.033	P033A142005		Federal Work-Study Program	CWS Job Locator	\$ -	\$ 68,196
U.S. Department of Education	Direct	84.033	P033A142005		Federal Work-Study Program	Work-Study Program	-	481,733
U.S. Department of Education	Direct	84.268	P268K211630		Federal Direct Student Loans	Direct Loan Stafford	-	83,950,736
U.S. Department of Education	Direct	84.063	P063P191630		Federal Pell Grant Program	Pell Grant Program	-	20,494,411
U.S. Department of Education	Direct	84.007	P007A202005		Federal Supplemental Educational Opportunity Grants	Supplemental Educational Opportunity Grants	-	1,428,700
U.S. Department of Education	Direct	84.038	E01HP25866		Perkins Loan	Perkins Loan	-	2,995,545
U.S. Department of Education	Direct	84.379	P379T211630		Teacher Education Assistance For College And Higher Education Grants (Teach Grants)	Teacher Education Assistance for College and Higher Education Grant Program	-	56,208
U.S. Department of Education Total							-	109,475,629
U.S. Department of Health and Human Services	Direct	93.264	E01HP25866		Nurse Faculty Loan Program (NFLP)	HHS/HRSA: Nurse Faculty Loan Program	-	270,298
U.S. Department of Health and Human Services	Direct	93.264	1 EOAHF15348-01-00		Nurse Faculty Loan Program (NFLP)	Nurse Faculty Loan Program: American Recovery and Reinvestment Act (ARRA)	-	19,181
U.S. Department of Health and Human Services Total							-	289,479
Student Financial Assistance Cluster Total							-	109,765,008
RESEARCH AND DEVELOPMENT CLUSTER								
U S Department of Defense	Passthrough	12.810		LTR DATED 4/29/22 FX21S-TCSO1-	Air Force Medical Research and Development	USDAF: Phase 1: Mitigating damage of small sized orbital debris	-	190,821
U S Department of Defense Total							-	190,821
National Aeronautics and Space Administration	Direct	43.001	Grant 80NSSC 22K0802		Science	Database of TWINS Ion Temperature Maps and Identified Regions of Enhancement	13,415	70,508
National Aeronautics and Space Administration	Passthrough	43.001	SUB0000489	Princeton University	Science	Roles of Stellar Flares and Storms in Exoplanetary Atmospheric Losses and Evolution	-	15,230
National Aeronautics and Space Administration	Passthrough	43.001	SUB #00010396 - PO #BB01402431	University of California	Science	Electron Impact Effects in the Martian Nightside Ionosphere	-	49,310
National Aeronautics and Space Administration	Passthrough	43.001	PO#1001246541 sub_1557867	University of Colorado Boulder	Science	Study of the Martian ionospheric, thermospheric, and magnetospheric responses to solar flares	-	207
National Aeronautics and Space Administration	Passthrough	43.001	NNX16AJ54G/3004072913	University of Michigan	Science	NASA/JM: Understanding the effects of solar flares on the upper atmospheres of Mars and Venus	-	4,681
National Aeronautics and Space Administration	Passthrough	43.001	EMU 2020-21 PO#3006021147	University of Michigan	Science	Plasma Sheet Injections: Method Validation	-	(2)
National Aeronautics and Space Administration	Passthrough	43.001	Subaward No. NEBP-100	National Space Grant Foundation	Science	Nationwide Eclipse Ballooning Program 2022-2025	-	2,671
National Aeronautics and Space Administration	Passthrough	43.008	PO #3006461453/ SUBK00015382	Michigan Space Grant Consortium	Science	MSGC 2021-2022 awards	-	(30,704)
National Aeronautics and Space Administration	Passthrough	43.008	SUBK00017407	Michigan Space Grant Consortium	Science	MSGC 2022-2023 awards	-	22,781
National Aeronautics and Space Administration	Passthrough	43.008	Subk00011999	Michigan Space Grant Consortium	Science	MSGC 2023-2024 awards	-	4,663
National Aeronautics and Space Administration Total							13,415	139,345
U.S. Department of Health and Human Services	Direct	93.332	NAVCA210431-01-00		Cooperative Agreement To Support Navigators In Federally-Facilitated And State Partnership Marketplaces	Evidence-based strategies for navigators in Federal Facilitated Exchange (FFE): Michigan model for left-behind Asian Pacific American Population	-	261,166
U.S. Department of Health and Human Services	Direct	93.332	NAVCA210431-02-00		Cooperative Agreement To Support Navigators In Federally-Facilitated And State Partnership Marketplaces	Evidence-based strategies for navigators in Federal Facilitated Exchange (FFE): Michigan model for underserved vulnerable populations (Year 2)	-	431,627
U.S. Department of Health and Human Services	Direct	93.865	1R15HD105179-01		Child Health And Human Development Extramural Research	A longitudinal study of self-regulation development: Effects of early life stress and impact on school-readiness	-	125,145
U.S. Department of Health and Human Services	Direct	93.859	1R15GM131222-01A1		Biomedical Research And Research Training	Probing the Role of Insulin-Like Growth Factor-Binding Protein 3 and Humanin in Regulating Hyaluronan Function	-	58,300
U.S. Department of Health and Human Services	Direct	93.859	2R15GM131222-02		Biomedical Research And Research Training	Probing the Role of Insulin-Like Growth Factor-Binding Protein 3 and Humanin in Regulating Hyaluronan Function	-	103,076
U.S. Department of Health and Human Services	Direct	93.173	1R21DC016990-02		Research Related To Deafness And Communication Disorders	Lightly Salted: An Optogenetic Approach to Uncover the Role of Type 1 Cells in Salt Taste Transduction	-	(344)
U.S. Department of Health and Human Services	Direct	93.865	1R01HD095957-01		Child Health And Human Development Extramural Research	PediaTrac: Web based measure to screen and track infant/toddler development trajectories	466,895	673,983
U.S. Department of Health and Human Services	Direct	93.855	1R16AI167814-01		Allergy and Infectious Diseases Research	Redefining Fermentation Parameters in Natural Products Drug Discovery	-	7,287
U.S. Department of Health and Human Services	Passthrough	93.758	E20192357-00	State of Michigan	Preventive Health And Health Services Block Grant Funded Solely With Prevention And Public Health Funds (Ppht)	Michigan Asian American Violence Intervention & Prevention (MI-AAVIP) program	-	2,825
U.S. Department of Health and Human Services	Passthrough	93.173	1R21DC016990-02	University of Louisville	Research Related To Deafness And Communication Disorders	The fungiform papillae as a multi-sensory end-organ	-	56,643
U.S. Department of Health and Human Services	Passthrough	93.859	RC111621A Year 1	Michigan State University	Biomedical Research And Research Training	QMRA IV- Quantitative Microbial Risk Assessment Interdisciplinary Vehicle: Addressing Emerging Global Health Risks	-	57,548
U.S. Department of Health and Human Services	Passthrough	93.866	SUBK00010566 & P03006131506	University of Michigan	Aging Research	COMMUNITY LIAISON AND RECRUITMENT CORE (of NIH Award to UM)	-	323
U.S. Department of Health and Human Services	Passthrough	93.866	SUBK00018292 - PO # 3007209602	University of Michigan	Aging Research	Michigan Center for Contextual Factors in Alzheimer's Disease (MCCFAD)	-	23,548
U.S. Department of Health and Human Services	Passthrough	93.361	Subaward No: 23185-01213	Saint Louis University	Nursing Research	The Impact of Live Discharge from Hospice on Patients & Caregivers	-	26,715
U.S. Department of Health and Human Services Total							466,895	1,827,842
National Science Foundation	Direct	47.070	2100050		Computer and Information Science and Engineering	Collaborative Research: SHF: Small: RUI: Context-aware Models of Source Code Summarization	-	7,413
National Science Foundation	Direct	47.050	1939000		Geosciences	RUI: Quantifying the effects of wildfire burning on 10Be concentrations in river sand - A case study of the 2018 Woolsey Fire, Santa Monica Mountains, CA	-	59,305
National Science Foundation	Direct	47.050	2109341		National Science Foundation	Collaborative Research: GEM: Understanding connections between Earth's magnetotail and ionosphere through imaging	-	50,762

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Cluster/Federal sponsor	Direct/ Passthrough	Assistance Listing Number	Federal Award ID	Pass-through Agency	Federal Program Name	Program Title	Subrecipient Amount	Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)								
National Science Foundation	Direct	47.074	MCB 1715892		Biological Sciences	Collaborative Research: Molecular and Structural Mechanism of histone binding by the epigenetic regulator UHRF2	\$ -	\$ 3,622
National Science Foundation	Direct	47.074	1927671 DEB		Biological Sciences	Collaborative Research: RUI: Multi-mutualist Effects on Populations, Communities, and Ecosystems Across Ecological Gradients	-	57,998
National Science Foundation	Direct	47.074	1755227		Biological Sciences	Collaborative Research: RUI: Social modulation of migratory timing and endocrine mechanisms of migrations of two flexible migrants	-	52,246
National Science Foundation	Direct	47.074	2030295		Biological Sciences	Collaborative Research: Mechanisms of Excess Carbon Release in Photorespiration	-	23,006
National Science Foundation	Direct	47.074	1917310		Biological Sciences	RUI: Evaluating the Limits and Capabilities of Plasma Chemical Oxidation for Accelerator Mass Spectrometric Radiocarbon Dating in Archaeology	-	30,916
National Science Foundation	Direct	47.074	2243163		Biological Sciences	RUI: Tools and Approaches for Investigating the Basic Mechanisms of Autophagy	-	9,654
National Science Foundation	Direct	47.076	1954776		Education And Human Resources	Mentoring for Life: Enhancing STEM Graduate Student Well-Being	12,070	116,130
National Science Foundation	Direct	47.076	2024020		Education And Human Resources	BCSER: IID: Evaluating CURE Laboratory Benefits for Underprepared Students	-	45,179
National Science Foundation	Direct	47.076	DUE-1726252		Education And Human Resources	Collaborative Research: Mathematics of Doing, Understanding, Learning and Educating for Secondary Schools	-	38,132
National Science Foundation	Direct	47.076	2030295		Education And Human Resources	Collaborative Research: Enhancing Data Science and Statistics Teacher Education through E-Modules II (ESTEEM II)-Transforming and Building Community	-	32,249
National Science Foundation	Direct	47.075	2117233		Biological Sciences	NSF/MRI: Acquisition of Electroencephalography (EEG) for Examination of Brain-Behavior Relationships Across the Lifespan	-	2,750
National Science Foundation	Direct	47.075			Biological Sciences	Collaborative Research: Variables Influencing the Efficacy of Civilian Oversight Commissions	-	3,624
National Science Foundation	Passthrough	47.075	A21-0358-S002	University of Tennessee	Social, Behavioral, And Economic Sciences	The Role of Museums in the Landscape of Minority Representation	-	34,060
National Science Foundation	Passthrough	47.076	175929/830K616	University of Wisconsin	Education And Human Resources	Urban STEM Stewards Expanding Career Interests through Citizen Science with Community Partners	-	(31)
National Science Foundation Total							12,070	567,015
U.S. Department of Energy	Direct	81.049	NOA-PAMS		Office of Science Financial Assistance Program	Collaborative Research:Electric-field mapping and imaging of particles and waves in cold plasma	-	789
U.S. Department of Energy	Direct	81.049	DE-SC0023111		Office of Science Financial Assistance Program	Understanding the melting dynamics of the plasma crystal under the influence of varying magnetic field (conducted in part at Magnetized Plasma Research Laboratory-MPRL)	-	29,881
U.S. Department of Energy Total							-	30,670
Research and Development Cluster Total							492,380	2,755,693
TRIO CLUSTER								
U.S. Department of Education	Direct	84.042	P042A200711		Trio_Student Support Services	FY20 ED Regular Student Support Services (SSS)	-	278,300
U.S. Department of Education	Direct	84.042	P042A200082		Trio_Student Support Services	TRIO SSS - Veterans	-	172,126
U.S. Department of Education	Direct	84.217	P217A170037		Trio_McNair Post-Baccalaureate Achievement	EMU Ronald McNair Program 17-22	-	196,221
U.S. Department of Education	Direct	84.217	P217A220058		Trio_McNair Post-Baccalaureate Achievement	EMU Ronald McNair Program 22-27	-	123,075
U.S. Department of Education	Direct	84.047	P047A170374		Trio_Upward Bound	Upward Bound renewal for 2017-2022	-	158,705
U.S. Department of Education	Direct	84.047	P047A221206 - YEAR 1-5		Trio_Upward Bound	Upward Bound renewal for 2022-2027	-	405,032
Trio Cluster Total							-	1,333,459
CCDF CLUSTER								
U.S. Department of Education	Passthrough	93.575	email dated 1-4-2021	Michigan Department of Education	Child Care And Development Block Grant	MDE Fall 2021 Child Care Relief Fund Grant	-	(2,160)
U.S. Department of Education	Passthrough	93.575	EMAIL DATED 6/20/22	Michigan Department of Education	Child Care And Development Block Grant	MDE Spring 2022 Child Care Relief Fund Grant	-	188,740
U.S. Department of Education	Passthrough	93.575	Notice of Decision 9-28-22	Michigan Department of Education	Child Care And Development Block Grant	MDE Summer 2022 Child Care Relief Fund Grant	-	81,163
CCDF Cluster Total							-	267,743
Child Nutrition Cluster								
U.S. Department of Agriculture	Passthrough	10.559	2022 UB SUMMER FOOD PGRM	Michigan Department of Education	Summer Food Service Program for Children	2022 Summer Food Service Program for EMU Upward Bound Summer Academy	-	2,687
Child Nutrition Cluster Total							-	2,687
Total Clusters							492,380	114,124,590

Cluster/Federal sponsor	Direct/ Passthrough	Assistance Listing Number	Federal Award ID	Pass-through Agency	Federal Program Name	Program Title	Subrecipient Amount	Federal Expenditures
Other Federal Awards								
U.S. Department of Health and Human Services	Direct	93.738	1NU58DP006590-03-00		Pphf: Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention And Health Funds	Evidence-based strategies to empower Asian-Americans in reducing health disparities	\$ -	\$ 190,837
U.S. Department of Health and Human Services	Direct	93.738	6 NU58DP006590-03-03 SUPP		Pphf: Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention and Health Funds	FY 2021 Supplemental Guidance - Evidence-based Approaches for an Effective and Inclusive Pandemic Response in Vaccinations among Asian and Arab Americans in Michigan	-	160,317
U.S. Department of Health and Human Services	Direct	93.738	5 NU58DP006590-04-00		Pphf: Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention and Health Funds	YR 4: Evidence-based Approaches among Asian and Arab Americans in Michigan	-	204,615
U.S. Department of Health and Human Services	Direct	93.738	5 NU58DP006590-05-00		Pphf: Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention and Health Funds	YR 5 REACH Evidence-based strategies to empower Asian-Americans in reducing health disparities	-	266,460
U.S. Department of Health and Human Services	Direct	93.738	6 NU58DP006590-03-03 SUPP		Pphf: Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention and Health Funds	YR 5 Supp - Evidence-based strategies to empower Asian Americans in reducing health disparities.	-	215,339
U.S. Department of Health and Human Services	Direct	93.738	Agreement E20232613-00		Pphf: Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention and Health Funds	Breast Cancer Education Module 2023	-	10,000
U.S. Department of Health and Human Services	Passthrough	93.137	PO 601 211476	Kent County Health Department	Community Programs to Improve Minority Health Grant Program	Advancing Health Literacy Kent County	-	3,342
U.S. Department of Health and Human Services	Passthrough	93.137	Contract #2905	Kent County Health Department	Community Programs to Improve Minority Health Grant Program	USDHHS/KCHD: Advancing Health Literacy Kent County	-	60,408
U.S. Department of Health and Human Services	Passthrough	93.307	SUBK00016061	University of Michigan	Minority Health and Health Disparities Research	Moving Upstream: Understanding Racism, Firearm Injury Risks, and Resiliency Among Asian Americans	-	17,112
U.S. Department of Health and Human Services	Passthrough	93.436	Agreement E20232016-00	Mich Dept of Health Human Services	WISE	WISEWOMEN Program Coordination 2023	-	10,500
U.S. Department of Health and Human Services	Passthrough	93.436	Agreement #E20223642-00	Mich Dept of Health Human Services	WISE	WISEWOMEN Program Coordination 2022	-	3,000
U.S. Department of Health and Human Services	Passthrough	93.991	Agreement #: E20213395-00	State of Michigan	Preventive Health And Health Services Block Grant	Community capacity building: Developing community-academic partnership to reduce health disparities in Asian American communities	-	16,810
U.S. Department of Health and Human Services	Passthrough	93.991	Agreement dated 10-8-2021	State of Michigan	Preventive Health And Health Services Block Grant	Community capacity building: Developing community-academic partnership to reduce health disparities in Asian American communities	-	22,370
U.S. Department of Health and Human Services	Passthrough	93.896	AGREEMENT #: E20220115-00	State of Michigan	Cancer Prevention And Control Programs For State, Territorial And Tribal Organizations	Breast Cancer Education Module 2022	-	6,879
U.S. Department of Health and Human Services	Passthrough	93.674	YIT18-81001	State of Michigan	John H. Chafee Foster Care Program For Successful Transition To Adulthood	Magi - Independent Skills for Living	-	41,996
U.S. Department of Health and Human Services	Passthrough	93.959	PRIME FOR LIFE FY 21-22	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse	CMHPSM Prime for Life 2021-2022	-	15,333
U.S. Department of Health and Human Services	Passthrough	93.959	PRIME FOR LIFE FY 22-23	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse	CMHPSM Prime for Life 2022-2023	-	57,831
U.S. Department of Health and Human Services	Passthrough	93.959	CMHPSM Contract #C20009	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse	CMH_SM Prevention Theatre Collective 2019-2020	-	4,282
U.S. Department of Health and Human Services	Passthrough	93.959	Prevention Theatre 2021-2022	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse	CMH_SM Prevention Theatre Collective 2021-2022	-	22,764
U.S. Department of Health and Human Services	Passthrough	93.959	PREV THEATRE 22-23	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse	CMH_SM Prevention Theatre Collective 2022-2023	-	50,225
U.S. Department of Health and Human Services	Passthrough	93.959	CONTRACT #C21065	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse	Prime for Life 2020-2021 (supplement-extension of FY 2020 award)	-	(4,078)
U.S. Department of Health and Human Services	Passthrough	93.959	FSR and email dated 2-13-2023	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse	SAMHSA/CMHPSM: Botvin Middle School 2023	-	22,777
U.S. Department of Health and Human Services	Passthrough	93.732	6 M01HP41965-01-00	State of Michigan	Mental and Behavioral Health Education and Training Grants	Expanding Integrated Clinical Training to Meet the Behavioral Health Needs of Underserved and Rural Populations in Michigan	323,590	456,098
U.S. Department of Health and Human Services Total							323,590	1,855,217
U.S. Department of Commerce	Direct	11.429	#NA20NOS4290014 NOAA		Marine Sanctuary Program	Stormwater Stewards: Youth-Led Responses to Community Watershed Challenges	-	10,392
U.S. Department of Commerce	Direct	11.429	NA22NOS4290011		Marine Sanctuary Program	Schoolyard Stewards: Place-Based Watershed Explorations Supporting Community Resilience	-	66,305
U.S. Department of Commerce	Passthrough	11.008	SUBK00009322-PO#3005207514	University of Michigan	NOAA Mission-Related Education Awards	Climate Resilience From Youth	-	69,819
U.S. Department of Commerce Total							-	146,516
U.S. Department of Agriculture	Direct	10.217	2018-70003-27653		Higher Education - Institution Challenge Grants Program	Strengthening student readiness for internships and the workforce via Fermentation Science curriculum development and implementation	-	21,392
U.S. Department of Agriculture	Passthrough	10.558	SPONSOR #81SPX0003	Michigan Department of Education	Child And Adult Care Food Program	Child Nutrition Program Emergency Operating Reimbursement	-	3,132
U.S. Department of Agriculture	Passthrough	10.558	21-22 - CHILD AND ADULT FOOD	Michigan Department of Education	Child And Adult Care Food Program	Mi DoE 21-22 - Child and Adult Food Care Program	-	(8,311)
U.S. Department of Agriculture	Passthrough	10.558	22-23 - CHILD AND ADULT FOOD	Michigan Department of Education	Child And Adult Care Food Program	Mi DoE 22-23 - Child and Adult Food Care Program	-	37,020
U.S. Department of Agriculture Total							-	53,233
U.S. Department of Agriculture	Passthrough	10.212	C4905-07272020	Michigan Aerospace Corporation	Small Business Innovation Research	SBIR proposal to NOAA (EMU as subcontractor)	-	(18)
U.S. Department of Agriculture Total							-	(18)
U.S. Department of Justice	Direct	16.753	15PBJA-22-GG-00036-BRND		Congressionally Recommended Awards	Prison Re-entry	-	66,727
U.S. Department of Justice Total							-	66,727
U.S. Department of Transportation	Passthrough	20.205	MDOT SRTS Project 2017087	Michigan Fitness Foundation	Highway Planning And Construction	Safe Routes to School Active Transportation Programs	-	2,750
U.S. Department of Transportation Total							-	2,750

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Cluster/Federal sponsor	Direct/ Passthrough	Assistance Listing Number	Federal Award ID	Pass-through Agency	Federal Program Name	Program Title	Subrecipient Amount	Federal Expenditures
Other Federal Awards (Continued)								
U.S. Department of Treasury	Passthrough	21.027	Contract #54597	Washtenaw County Government	Coronavirus State and Local Fiscal Recovery Funds (CSLFR)	COVID-19 - USDT/WCG: Community Priority Fund - 2023 Family Empowerment Program (FEP)	\$ -	\$ 25,342
U.S. Department of Transportation Total							-	25,342
National Endowment for the Humanities	Passthrough	45.129	Grant #HU081-22	Michigan Humanities Council	Promotion of the Humanities_Federal/State Partnership	Diné Cultural Initiative	-	12,000
National Endowment for the Humanities	Passthrough	45.310	Award Letter dated 8-26-2022	Michigan Department of Education	Grants to States	Shining a Light: Transcribing the Jennie Pease D'Ooge Diaries	-	21,848
National Endowment for the Humanities Total							-	33,848
U.S. Department of Education	Direct	84.365	T365Z160111		English Language Acquisition State Grants	WRITELL - Writing Research Intervention in Teaching English Language Learners	-	203,077
U.S. Department of Education	Direct	84.206	S206A220031		Javits Gifted and Talented Students Education	Matter of Equity 2.0: Closing the Excellence Gap in Southeast Michigan	55,161	164,269
U.S. Department of Education	Direct	84.215	S215K220164		Fund for the Improvement of Education	FY 2022 DOE Earmark Childcare	-	119,532
U.S. Department of Education	Passthrough	84.287	J17010-222110	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort J Year 5 2021-2022 Bright Futures	-	7,892
U.S. Department of Education	Passthrough	84.287	email dated 4-27-2022	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort K1, Year 5/5, 2022-2023 Bright Futures	-	681,228
U.S. Department of Education	Passthrough	84.287	K181603-222110	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort K-1 Yr4 21-22 Bright Futures	-	1,485
U.S. Department of Education	Passthrough	84.287	email dated 4-27-2022	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort K2, Year 5 of 5, 2022-2023, Bright Futures	-	717,111
U.S. Department of Education	Passthrough	84.287	K181602-222110	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort K-2 Yr4 21-22 Bright Futures	-	8,760
U.S. Department of Education	Passthrough	84.287	email dated 4-27-2022	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L1, Year 4 of 5, 2022-2023, Bright Futures	-	687,729
U.S. Department of Education	Passthrough	84.287	Pre-award/Award Pending	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L1, Year 5 of 5, 2023-2024, Bright Futures	-	19,564
U.S. Department of Education	Passthrough	84.287	L194318-222110	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L-1 Yr3 21-22 Bright Futures	-	(31,453)
U.S. Department of Education	Passthrough	84.287	email dated 4-27-2022	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L2, Year 4 of 5, 2022-2023, Bright Futures	-	661,229
U.S. Department of Education	Passthrough	84.287	Pre-award/Award Pending	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L2, Year 5 of 5, 2023-2024, Bright Futures	-	22,147
U.S. Department of Education	Passthrough	84.287	L194319-222110	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L-2 Yr3 21-22 Bright Futures	-	15,228
U.S. Department of Education	Passthrough	84.287	Pre-award/Award Pending	Michigan Department of Education	Twenty-First Century Community Learning Centers	MDE - 21st CCLC Cohort M EMU Bright Futures Year 2 of 5	-	16,806
U.S. Department of Education	Passthrough	84.287	MDE Conditional Award Letter	Michigan Department of Education	Twenty-First Century Community Learning Centers	MDE - 21st CCLC Cohort M Year 1 of 5	-	592,119
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	DECA Program Income	-	108,825
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	FCCLA Program Income	-	1,572
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 20000001024	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	MDE/DECA 2020-2025	-	112,414
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 20000001025	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	MDE/FCCLA 2020-2025	-	55,152
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 20000001026	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	MED/SkillsUSA 2020-2025	-	118,806
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	Michigan Business Professionals of America (BPA) Continuation 2015-2016	-	21,786
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	SkillsUSA Program Income	-	32,251
U.S. Department of Education	Passthrough	84.048	233480-231300	Michigan Department of Education	Career And Technical Education -- Basic Grants To States	The Strengthening Career and Technical Education for the 21st Century Act Grant FY 2022-2023	-	25,375
U.S. Department of Education	Passthrough	84.018	200000001023	Michigan Department of Education	Overseas Programs_Special Bilateral Projects	MDE/BPA 2020-2025	-	110,050
U.S. Department of Education	Passthrough	84.334	GRANT # 20-00-02	Michigan Department of Labor-Labor and Economic Growth	Gaining Early Awareness And Readiness For Undergraduate Programs	Federal GEAR UP funding via the State of Michigan 2020-2021 (year 1 of 7)	-	9,499
U.S. Department of Education	Passthrough	84.334	Pre-award 2021-2022 Yr 2 of 7	Michigan Department of Labor-Labor and Economic Growth	Gaining Early Awareness And Readiness For Undergraduate Programs	USDE/MDELO: KCP MI GearUP 2021-2022 (year 2 of 7)	-	37,476
U.S. Department of Education	Passthrough	84.334	GRANT # 23-00-02	Michigan Department of Labor-Labor and Economic Growth	Gaining Early Awareness And Readiness For Undergraduate Programs	GEAR UP Federal funding via the State of Michigan 2022-2023 (year 3 of 7)	-	75,557
U.S. Department of Education	Passthrough	84.374	YCS Agreement 6-27-22	Ypsilanti Community Schools	Teacher Incentive Fund	YCS Teacher Voices: A YCS/EMU Teacher Education Collaborative Professional Development Research Project	-	19,671
U.S. Department of Education	Passthrough	84.305	SUBAWARD #0000001463	University of Wisconsin	Education Research, Development and Dissemination	Building students' environmental knowledge and engagement with local government through civic science	-	133,071
U S Department of Education Total							55,161	4,748,228
Corporation For National And Community Service	Passthrough	94.006	21-MACFF-24/21AFCM1001/21*3313	AmeriCorps	AmeriCorps	AmeriCorps Returning Citizens Pathway Program Planning Grant	-	18,737
Corporation For National And Community Service	Passthrough	94.006	22-MCSC-MACFF-18	AmeriCorps	AmeriCorps	Returning Citizens AmeriCorps Program	-	32,212
Corporation For National And Community Service Total							-	50,949
U.S. Small Business Administration	Passthrough	59.037	MISBDC-2022	Grand Valley State University	Small Business Development Centers	2022 SBDC Program Income	-	47,271
U.S. Small Business Administration	Passthrough	59.037	Pre-award/Letter Dated 8-12-22	Grand Valley State University	Small Business Development Centers	2023 SBDC Program Income	-	(27,213)
U.S. Small Business Administration	Passthrough	59.037	MISBDC-2022	Grand Valley State University	Small Business Development Centers	Small Business Development Center (SBDC) Host 2022	-	336,696
U.S. Small Business Administration	Passthrough	59.037	MISBDC-2023	Grand Valley State University	Small Business Development Centers	Small Business Development Center (SBDCJ) Host, 2023	-	220,036
Total Small Business Development Total							-	576,790
Other Federal Award Total							378,751	7,559,582
Grand Total							\$ 871,131	\$ 121,684,172

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Eastern Michigan University (the "University") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

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

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

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, during the year ended June 30, 2023, the University carried back \$50,731 Federal Work-Study Program (84.033) funds from 2022-2023 funds that were spent in 2021-2022.

Note 4 - Loan Balances

During the fiscal year ended June 30, 2023, 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 and Parents' Loans for Undergraduate Students (PLUS) 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 the 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 where 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, 2023 amounts to \$984,031. The balance of loans outstanding for the Nurse Faculty Loan Program (non-ARRA) and the Nurse Faculty Loan Program (ARRA) was \$258,606 and \$19,181, respectively, as of June 30, 2023.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X 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, 84.379, and 93.264	Student Financial Assistance Cluster	Unmodified
84.042, 84.217, 84.047	TRIO Cluster	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

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding
Current Year	None