

BOARD OF REGENTS
EASTERN MICHIGAN UNIVERSITY

SECTION: 20
DATE: April 23, 2019

RECOMMENDATION

**FEDERAL SINGLE AUDIT FINANCIAL REPORTS
FOR THE YEAR ENDED JUNE 30, 2018**

ACTION REQUESTED

It is recommended that the Board of Regents receive and place on file the Federal Single Audit Financial Reports for the year ended June 30, 2018.

STAFF SUMMARY

The U.S. Office of Management and Budget (OMB) requires an annual audit and report of compliance with the requirements of federal award programs. Plante Moran, PLLC, Eastern Michigan University's independent auditor, conducted the audit and provided their opinion. In their opinion, the University has complied, in all material respects, with the requirements that could have a direct and material effect on each of its major federal programs year ended June 30, 2018.

On page 5 of their opinion, Plante Moran reported that during the course of their audit they identified one significant deficiency in internal control. This deficiency was related to the University's failure to timely report changes in student enrollment status to the National Student Loan Data System. A similar deficiency was identified in the 2017 audit report. The University has instituted corrective actions for the identified deficiency. Further details regarding the significant deficiency can be found beginning on page 13 of the Supplemental Information report. Plante Moran did not identify any material weaknesses in internal control during the course of performing this federal award audit.

FISCAL IMPLICATIONS

None

ADMINISTRATIVE RECOMMENDATION

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


University Executive Officer

April 23, 2019
Date

Eastern Michigan University

**Federal Awards
Supplemental Information
June 30, 2018**

Independent Auditor's Reports

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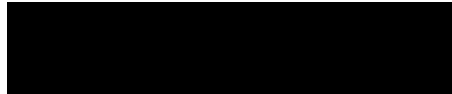
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 (the "University"), and its discretely presented component unit as of and for the year ended June 30, 2018 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 29, 2018, 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 29, 2018.

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.



February 27, 2019



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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*

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 (the "University"), and its discretely presented component unit as of and for the year ended June 30, 2018 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 29, 2018. 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.



October 29, 2018



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Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance

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, 2018. 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 its major federal programs for the year ended June 30, 2018.

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, as described in the accompanying schedule of findings and questioned costs as Finding 2018-001, 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 it.

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.



February 27, 2019

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2018

Federal Agency/Pass-through Agency/Program Title	Direct or Pass-through	Federal CFDA Number	Federal Award Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters					
Student Financial Aid Cluster					
U.S. Department of Education					
Supplemental Education Opportunity Grants	Direct	84.007	P007A142018	\$ -	\$ 863,104
Work-Study Program	Direct	84.033	P033A142005	-	883,043
CWS Job Locator	Direct	84.033	P033A142005	-	54,139
Pell Grant Program	Direct	84.063	P063P161630	-	29,983,241
TEACH - Teacher Education Assistance for College and Higher Education Grant Program FY17	Direct	84.379	P379171630	-	23,775
Total U.S. Department of Education				-	31,807,302
U.S. Department of Health and Human Services					
ARRA USHHS - Nurse Faculty Loan Program - Loan balance at beginning of year plus loans issued	Direct	93.408	IEOAPH1548-01-00	-	38,461
USHHS - Nurse Faculty Loan Program - Loan balance at beginning of year plus loans issued	Direct	93.264	E01HP25866	-	508,145
Total U.S. Department of Health and Human Services				-	546,606
U.S. Department of Education Loan and Loan Guarantee Programs					
Perkins Loans - Loan balance at beginning of year plus loans issued	Direct	84.038		-	7,663,584
Direct PLUS Loans	Direct	84.268	P268K181830	-	23,905,906
Direct Loan Stafford	Direct	84.268	P268K181830	-	96,288,179
Total U.S. Department of Education Loan and Loan Guarantee Programs				-	127,857,669
Total Student Financial Aid Cluster				-	160,211,577
Research and Development Cluster					
U.S. Department of Defense -					
Non-Isocyanate Polyurethane Platform for Sustainable and Advanced Rain Erosion Resistant Coatings	Pass-through	12 RD	W912HQ-16-C-0040	-	144,936
U.S. Department of the Interior:					
Fish and Wildlife Service - Herpetological Resource Management, LLC - Management, LLC - Mudpuppy (Necturus maulosus) Assessment and Habitat Restoration Along the Huron-Erie Corridor: Conservation of the Obligate Host for the Endangered Salamander Mussel (Simponaias ambigua)	Pass-through	15.662	RIME:F14AP00887 SUB: 001	-	4,104
National Park Service:					
Early Dwellings of North Wheeling Intensive Survey	Pass-through	15.904		-	10,081
The Bat Community at Pictured Rocks National Lakeshore, with an Emphasis on the Northern Long-eared Bat	Direct	15.944	P16AC00224	-	22,111
Total U.S. Department of the Interior				-	38,296

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2018

Federal Agency/Pass-through Agency/Program Title	Direct or Pass-through	Federal CFDA Number	Federal Award Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (continued):					
Research and Development Cluster (continued):					
National Science Foundation:					
TTP Option Small: Collaborative Integrated Smart Grid Analytics for Anomaly Detection	Direct	47.049	CNS-1421879	\$ -	\$ 59,153
Electric Fields, Shock-fronts and Structures in Laser-induced Magnetized Plasmas	Pass-through	47.049	3004630678	-	9,537
RUI SG A Model System in a Model Region - Identification of Evolutionary Process Driving Plant Diversification on Madagascar in Metistohibiscus (Malvaceae)	Direct	47.074	1457589	-	32,615
RUI Scaffold or Assembly Line: How Does Atg11 Organize its Binding Partners for the Initiation of Selective Autophagy	Direct	47.074	MCB 1613653	-	60,378
Collaborative Research: Algal Photosynthetic Priming and Photolysis as Stimulators of Ecosystem-Level Detrital Processing by Microbial Heterotrophs	Direct	47.074	1456978	-	48,881
Collaborative Research: RAPID: Linking Population and Community Ecology in Restored Communities: Interactions Between Species Diversity and Genetic Diversity	Direct	47.074	1548001	-	186
Collaborative Research: Molecular and Structural Mechanism of Histone Binding by the Epigenetic Regulator UHRF2	Direct	47.074	MCB 1715892	-	32,772
NSFMSU: Social Capital and Mentoring: Building a Diverse Workforce for Earth Systems Science in the 21st Century	Pass-through	47.076	RC105254EMU	-	40,678
Collaborative Research: Mathematics of Doing, Understanding, Learning and Educating for Secondary Schools	Direct	47.076	DUE-1726252	-	54,519
Enhancing Statistics Teacher Education with E-Modules	Pass-through	47.076	2016-1771-02	-	31,700
Collaborative Project: GIS Resources and Applications for Career Education (GRACE)	Direct	47.076	DRL-1433712	110,349	402,726
Total National Science Foundation				110,349	773,143
Environmental Protection Agency - EPA Undergraduate Fellowship - Brett Zeuner	Direct	66.513	MA-91775701-0	-	(8,801)
Institute of Museum and Library Services - National Leadership Grants					
Engaging Children and Families in Authentic STEM Activities: A Cross-sector Partnership to Promote Equity in Informal Science Education	Pass-through	45.312	S GRANT MG-10-15-0071	-	8,969
U.S. Department of Education:					
School District of the City of River Rouge - Thinking Like an Artist in Core Curriculum Subjects - Year 4	Pass-through	84.351	Sub of U351D140054	-	206,809
School District of the City of River Rouge - Thinking Like an Artist in Core Curriculum Subjects	Pass-through	84.351	U351D140054	-	84,279
Total U.S. Department of Education				-	291,088

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2018

Federal Agency/Pass-through Agency/Program Title	Direct or Pass-through	Federal CFDA Number	Federal Award Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (continued):					
Research and Development Cluster (continued)					
U.S. Department of Health and Human Services:					
Lightly Salted - An Otopigenetic Approach to Uncover the Role of Type 1 Cells in Salt Taste Transduction	Direct	93.173	1R21DC016990-01	\$ -	\$ 8,908
Midwest Asian Health Association - Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces Year 2	Pass-through	93.332	1 NAVCA 140190-01-00	-	19,094
Midwest Asian Health Association - Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership	Pass-through	93.332	1 NAVCA 140190	-	83,191
National Institutes of Health - Parent Focused Obesity Intervention for Low - African American Preschoolers	Direct	93.847	1R03DK097444-01	-	22,054
National Institutes of Health - Causes and Consequences of Genomic Instability at Fragile Sites	Direct	93.859	R15GM107841-01	-	(826)
Michigan Department of Community Health - EMU Alzheimer's Education and Research Program, 2017	Pass-through	93.958	PROJECT# 20304	-	11,740
Complex Genomic Rearrangements by BIR and mmBIR	Direct	93.859	1R15GM124651-01	-	116,643
Total U.S. Department of Health and Human Services				-	260,804
National Aeronautics and Space Administration:					
NASA/UM - Understanding the Effects of Solar Flares on the Upper Atmosphere of Mars and Venus	Pass-through	43.001	NNX16AJ54G/3004072913	-	1,382
NASAMSGC - Magnetospheric Ion Temperature Derived from TWINS ENA - Data Upgrade	Direct	43.001	NNX17AF05G	2,722	36,609
NASAMSGC - Stormtime Plasmapause Locations Derived from IMAGE EUV	Direct	43.001	NNX17AC87G	-	15,744
NASAMSGC - EMU Affiliate	Direct	43.001	NE - OPERATING SUPP	-	1,288
Total National Aeronautics and Space Administration				2,722	55,023
Total Research and Development Cluster				113,071	1,561,458
Highway Planning and Construction Cluster -					
U.S. Department of Transportation - Graduate Internship for the Michigan Department of Transportation 2017-2018	Pass-through	20.205	CONTRACT NO. 2017-047	-	6,909
Child Nutrition Cluster - Department of Agriculture -					
2017 Summer Food Service Program for EMU Upward Bound Summer Academy	Pass-through	10.559	2017 UB SUMMER FOOD	-	5,733
Trio Cluster:					
Trio Cluster - U.S. Department of Education:					
Upward Bound - Competitive Renewal 2012 - 2013	Direct	84.047	P047A121310	-	1,919
Upward Bound - Competitive Renewal 2017 - 2022	Direct	84.047	P047A170374	-	355,012
Eastern Michigan University SSS TRIO for Regular Students	Direct	84.042	P04A151353	4,845	251,901
Eastern Michigan University SSS TRIO for Veterans	Direct	84.042	P042A151548	-	164,652
EMU Ronald McNair Program 17-22	Direct	84.217	P217A170037	-	143,640
Eastern Michigan University Ronald McNair Program	Direct	84.217	P217A120065	-	87,556
Total Trio Cluster				-	1,004,680
Total clusters				117,916	162,790,357

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2018

Federal Agency/Pass-through Agency/Program Title	Direct or Pass-through	Federal CFDA Number	Federal Award Number	Total Amount Provided to Subrecipients	Federal Expenditures
Other federal awards.					
U.S. Department of Agriculture					
Get Fruved A Peer-Led Train-the-Trainer Social Marketing Intervention to Increase Fruit and Vegetable Intake and Prevent Childhood Obesity	Pass-through	10.310		\$ -	\$ 600
Michigan Department of Education - FY 2017 - Child & Adult Care Food Program	Pass-through	10.558	FY 17 CHILD & ADULT FOOD PROGRAM	-	6,904
Michigan Department of Education - FY 2018 - Child & Adult Care Food Program	Pass-through	10.558	FY 18 CHILD AND ADULT FOOD PROGRAM	-	23,817
Total U.S. Department of Agriculture				-	31,321
U.S. Department of Commerce -					
Great Lakes Literacy in Action: Connecting Students to their Watersheds in SE Michigan Through Place-Based Education	Direct	11.429	NA16NCS4290193	-	65,636
National Aeronautics and Space Administration -					
NASAMSGC - Geospace Connections	Pass-through	43.008	PO 3004457041	-	(1,599)
Small Business Development Centers.					
Grand Valley State University-Small Business Development Center, Region 9 Host, 2017	Pass-through	59.037	MISBDC-2017-08	29,972	336,492
Grand Valley State University-Small Business Development Center, Region 9 Host, 2018	Pass-through	59.037	PO#SBAHQ18B0032	10,202	197,997
Total Small Business Development Centers				40,174	534,489
U.S. Department of Education:					
Strengthening the STEM Curriculum at Eastern Michigan University by Institutionalizing the CSIE Program	Direct	84.031	P031A140166-17	-	349,840
Michigan Department of Education - Michigan Family, Career and Community Leaders of America (FCCLA) - Continuation - 2016-2017	Pass-through	84.048	163430-17134	-	1,806
Michigan Department of Education - Michigan Family, Career and Community Leaders of America (FCCLA) - Continuation - 2017-2018	Pass-through	84.048	183430-18134	-	69,816
Michigan Department of Education - Michigan Skills USA 2016-17 - Continuation	Pass-through	84.048	163430-17136	-	245
Michigan Department of Education - Michigan Skills USA 2017-18 - Continuation	Pass-through	84.048	183430-18136	-	184,636
Michigan Department of Education - 2016-2017 Michigan DECA - Continuation	Pass-through	84.048	163430-17131	-	(493)
Michigan Department of Education - 2017-2018 Michigan DECA - Continuation	Pass-through	84.048	183430-18132	-	188,880
Michigan Department of Education - Michigan Business Professionals of America 2017-18	Pass-through	84.048	183430-18131	-	166,808
Michigan Department of Education - Michigan Business Professionals of America 2016-17	Pass-through	84.051	163430-17131	-	468
Michigan Department of Education - 21st Century Community Learning Centers - Bright Futures - Year 5 (Cohort G-1)	Pass-through	84.287	162110-G12021	-	27,863
Michigan Department of Education - 21st Century Community Learning Centers - Bright Futures Year 5 (Cohort G-2)	Pass-through	84.287	15210-G12022	-	1,920
Michigan Department of Education - 21st Century Community Learning Centers - Bright Futures Year 3 (Cohort I-one)	Pass-through	84.287	152110-I14007	-	4,874
Michigan Department of Education - 21st Century Community Learning Centers - Bright Futures Year 4 (Cohort I-one)	Pass-through	84.287	182110-I14007	-	596,219
Michigan Department of Education - 21st CCLC Cohort I-two Year 3 2016-2017 Bright Futures	Pass-through	84.287	152110-I14013	-	9,523
Michigan Department of Education - 21st CCLC Cohort I-two Year 4 2017-2018 Bright Futures	Pass-through	84.287	182110-I14013	-	650,851
Michigan Department of Education - 21st Century Community Learning Centers - Bright Futures Year 1 (Cohort J)	Pass-through	84.287	182110-J17010	-	650,077

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2018

Federal Agency/Pass-through Agency/Program Title	Direct or Pass-through	Federal CFDA Number	Federal Award Number	Total Amount Provided to Subrecipients	Federal Expenditures
Other federal awards (continued)					
U.S. Department of Education (continued):					
Michigan Department of Labor - Labor and Economic Growth - Michigan Department of Career Development KCP State GEAR-UP Program 2016-2017	Pass-through	84.334	16-00-02	\$ -	\$ 96,910
Michigan Department of Labor - Labor and Economic Growth - MIDDLE KCP GearUp Year 6	Pass-through	84.334	16-00-02 CPV	-	2,859
Gear Up	Pass-through	84.334	P334 S110025-17	-	52,325
Writing Research Intervention in Teaching English Language Learners	Direct	84.365	T365Z160111	-	391,148
National Writing Project - NWP Advanced Institute to scale up the College Ready Writers Program	Direct	84.367	92-MI01-SEED-2016	-	2,162
National Writing Project - SEED Advanced Leadership Institute	Direct	84.367	92-MI01-SEED2016-ILI	-	(150)
I3 Scale Up - Expanding the College-Ready Writers Program	Direct	84.411	92-MI01-2017I3AI	-	16,482
Total U.S. Department of Education				-	3,465,069
U.S. Department of Health and Human Services:					
SAFE Now: Stigma and Fear End Now	Direct	93.243	1U79SM061802-01	-	60,380
EMU School of Social Work MSW Behavioral Health Fellowship Program	Direct	93.243	G02HP27933	-	61,158
A Culturally-Sensitive Linguistically-Appropriate Intervention for Outreach and Increase CRD Screening	Pass-through	93.283	E20172834-00	-	21,338
A Culturally-Sensitive Linguistically-Appropriate Intervention for Outreach and Increase CRD Screening - 2018	Pass-through	93.283	E20180510-00	-	17,902
State of Michigan-Independent Living Skills Coach for Training Eligible Foster Care Youth	Pass-through	93.674	YIT-13-81001	-	(12,589)
Magic - Independent Skills for Living	Pass-through	93.674	YIT18-81001	-	85,083
Community Mental Health Partnership of Southeast Michigan - Medicaid/CMHPSM: Communities That Care (YR2)	Pass-through	93.959	CONTRACT#2614	-	48,826
Community Mental Health Partnership of Southeast Michigan - Prevention Peer Theatre	Pass-through	93.959	CMHPSM Contract #2902	-	64,740
Building Assets, Building Futures: An Assets for Independence Project for Participants in a Family Empowerment Program in Ypsilanti, MI	Direct	93.602	90EI0830-01-01	-	578
Total U.S. Department of Health and Human Services				-	347,414
U.S. Department of Homeland Security - Cyber Innovation Center - Cyber Discovery: Professional Development for High School Teachers through Student - Catalyst Teams - Implementation					
	Pass-through	97.127	NICERC 13-0211	-	18,904
National Endowment for the Humanities - Enduring Questions Course on Artistic & Scientific Discovery					
	Direct	45.163	AQ-248263-16	-	1,283
Environmental Protection Agency - Great Lakes Fisheries Trust: The Southeast Michigan Stewardship - Coalition, GLFT Continuation 5, SEMIS 2017-2019					
	Pass-through	66.951	2017-1756	-	72,199
The Southeast Michigan Stewardship - Coalition, GLFT Continuation 4, SEMIS 2015-2017	Pass-through	66.951	2015-1578	-	19,118
Total Environmental Protection Agency				-	91,317
Total other federal awards				40,174	4,553,844
Total federal expenditures				\$ 168,090	\$ 167,344,201

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

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, 2018. The information in this 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, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or 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 - Loans Balances

During the fiscal year ended June 30, 2018, 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, 2018 amounted to \$6,266,708. The balance of the loans outstanding for the Nurse Faculty Loan Program (ARRA) and the Nurse Faculty Loan Program (non-ARRA) was \$359,456 and \$29,545, respectively, as of June 30, 2018.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

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 Various	Student Financial Aid Cluster Research and Development Cluster	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, 2018

Section III - Federal Program Audit Findings

Reference Number	Finding
2018-001	<p>CFDA Number, Federal Agency, and Program Name - Student Financial Aid 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 - 2018-001</p> <p>Pass-through Entity - None</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - Yes; 2017-001</p> <p>Criteria - As required in 34 CFR 685.309(b)(2), institutions must report enrollment changes to 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, 6 students' status changes were not reported within the 60-day requirement to NSLDS and 1 was not reported using the correct classification to NSLDS. All 7 of the issues related to students graduated during the year.</p> <p>Cause and Effect - There were three issues related to reporting of enrollment status:</p> <ol style="list-style-type: none">1) The first issue relates to students enrolled in programs who are awarded two degrees simultaneously. In these instances, the National Student Clearinghouse recognizes the upload as an error and does not process the student's status change to graduated. An error report was generated and sent back to the University, and then it was the University's responsibility to make sure that these changes are made manually to NSLDS, which was not completed timely by the University.2) The second issue relates to students withdrawing in a semester and then graduating in a subsequent semester. The University has a process in place where a report is generated for students in this situation, so that their status can be manually updated timely to NSLDS. For one student in the sample, the student was on this report but was missed during the manual process. For another two students, the report was not generated timely, so their statuses were not updated timely in NSLDS.3) The third issue relates to a graduated student status being updated in NSLDS to withdrawn instead of graduated. The University timely uploaded the change to the NSC; however, the incorrect classification was used. <p>In all cases, the University properly updated the students' records on NSLDS; however, the communication was not timely. The University is responsible to ensure the properly reporting to NSLDS.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2018

Reference Number	Finding
2018-001 (Continued)	<p data-bbox="367 520 1227 604">Recommendation - The University should implement procedures and controls to ensure student status changes are reported accurately and within the required time frame.</p> <p data-bbox="367 625 1227 827">Views of Responsible Officials and Corrective Action Plan - When a student stops attending prior to the term of graduation, the student's status on NSLDS is not automatically updated from withdrawn to graduated. To ensure that NSLDS is reflecting the correct enrollment status, the office of records and registration has created a report to identify students that have a degree conferred within a semester of nonenrollment. The office of financial aid will review the report and update NSLDS with the correct status.</p> <p data-bbox="367 848 1227 1050">When a student graduates and receives multiple degrees simultaneously, the National Student Clearinghouse (NSC) will return an error report for those students rather than change their status in NSLDS. The office of records and registration has created a policy to review that report for each NSC submission to ensure that all students submitted to NSC are correctly passed along to NSLDS. The office of financial aid will review the report for those students and ensure their statuses were updated properly.</p>



EASTERN MICHIGAN UNIVERSITY

Advancing Research at EMU: ORDA Update on Sponsored Activities

Caryn Charter

Wade Tornquist

Graduate Studies & Research Presentation

EMU Board of Regents

April 20, 2019

Introduction

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- ORDA Data: July 1, 2018-Feb 28, 2019 (8 months)
- Summary of Institutional Efforts to Support Research

Awards by Activity Type (Jul - Feb)

	FY2016		FY2017		FY2018		FY2019	
	No.	\$ Value	No.	\$ Value	No.	\$ Value	No.	\$ Value
Faculty/Student Support	14	1,081,622	13	558,789	14	815,930	10	972,612
General Operating Support	1	11,818	1	2,000	2	3,000	1	1,000,000
Instruction	8	960,675	7	1,018,773	4	1,017,099	5	818,226
Public Service	39	4,757,981	39	4,213,850	36	3,255,391	43	5,069,077
Research	12	774,175	19	2,107,534	16	1,600,230	17	2,785,457
Training	2	40,150	2	33,500				
Grand Total	76	7,626,421	81	7,934,446	72	6,691,651	76	10,645,373
Grand Total Thru June 30	108	9,225,750	113	10,197,665	116	9,884,675		

Awards by Sponsor Type (Jul - Feb)

	FY2016		FY2017		FY2018		FY2019	
	No.	\$ Value	No.	\$ Value	No.	\$ Value	No.	\$ Value
College or University							1	207322
Federal	23	5,640,744	31	6,664,813	20	4,594,467	25	7,335,586
Foundation	12	606,012	9	178,906	17	416,508	13	236,104
StateGovernments	19	853341.4	15	645402.5	18	1076298.08	21	2276888.1
Industry	2	27,150	7	126,441	7	164,815	4	79,167
Local Govt	9	319,844	8	106,024	3	103,508	6	308,875
Other Non-Profit Org	11	179,329	11	212,860	7	336,054	6	201,431
Grand Total	76	7,626,421	81	7,934,446	72	6,691,651	76	10,645,373
Grand Total Thru June 30	108	9,225,750	113	10,197,665	116	9,884,675		

Proposals by Activity Type (Jul - Dec)

	FY2016		FY2017		FY2018		FY2019	
	No.	\$ Value	No.	\$ Value	No.	\$ Value	No.	\$ Value
Faculty/Student Support	15	1,912,451	22	2,169,854	26	2,414,708	14	3,472,182
General Operating Support	2	41,818	2	3,500	2	50,724	2	1,003,738
Instruction	9	1,318,355	14	1,767,824	10	4,166,286	10	1,822,529
Public Service	35	2,731,712	42	25,323,634	45	4,335,952	45	4,031,106
Research	40	11,522,142	46	7,779,964	47	13,867,498	50	15,864,029
Training	2	23,202			4	1,691,014	1	484,500
Grand Total	103	17,549,680	126	37,044,776	134	26,526,182	122	26,678,084

Proposals by Sponsor Type (Jul - Dec) ⁶

	FY2016		FY2017		FY2018		FY2019	
	No.	\$ Value	No.	\$ Value	No.	\$ Value	No.	\$ Value
College or University	1	15,000			3	311,219	2	156,860
Federal	42	13,982,907	46	33,640,106	41	18,138,187	49	18,349,277
Foundation	18	969,770	29	1,165,718	35	1,421,788	23	2,641,458
In-State Govt	13	1,629,993	23	1,669,976	21	4,624,233	23	4,093,353
Industry	3	56,215	10	225,007	12	309,008	7	296,693
Local Govt	10	410,156	7	186,814	8	599,154	6	376,582
Other Non-Profit Org	16	485,639	10	57,155	12	919,018	11	513,861
Out-of-State Govt					1	3,575		
Research Institution			1	100,000	1	200,000	1	250,000
Grand Total	103	17,549,680	126	37,044,776	134	26,526,182	122	26,678,084

New Investigators

Proposals	# of Proposals	First Proposal	Faculty PIs	% of Faculty
FY16	157	17	57	9%
FY17	189	29	83	13%
FY18	200	20	72	11%

Awards	# of Awards	First Award	Faculty PIs	% of Faculty
FY16	108	14	33	5%
FY17	113	18	39	6%
FY18	116	17	41	7%

Success Rate

All Proposals: FY16, FY17, FY18

	No.	Value
Declined by Sponsor	129	52,151,013
Funded	215	26,869,973
Grand Total	344	79,020,986
	62%	

Success Rate

New Research Proposals: FY16, FY17, FY18

Declined by Sponsor	98	31,050,902
Funded	53	12,892,074
Grand Total	151	43,942,976

35%

Why We Support Research:

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- Faculty scholars are current in the field; recent findings are disseminated in the classroom
- Student researchers are mentored on methods of scholarship and discovery in their chosen discipline; these students have exceptionally high retention and completion rates
- Dissemination of knowledge contributes to the common good
- Applications of faculty research are implemented by industry and the community
- It enhances EMU's reputation as a high quality institution

Structures at EMU that Support Faculty Scholarly/Creative Activities

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- Receptions, celebrations (Faculty Showcase, Symposia, New Faculty Orientations, Statistics Support Group)
- Conference Travel (faculty can form collaborations with colleagues from other campuses)
- Building renovations: modern spaces; open building designs
- Internal Awards Programs (Sabbatical Leave, FRF, Summer Research Awards, Brickley Awards)

Structures at EMU that Assist Faculty as Grant Writers and Grant Managers

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- ORDA 2014 Staff Additions (Research Compliance, Research Development, Post Award Manager)
- CoRE Program

CoRE: Culture of Research Excellence

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- 4 cohorts (2016-2019)
- 29 Faculty have completed CoRE (Cohorts I, II, III)
- 64 proposals submitted (\$12,305,429)
- 21 funded (17 pending)
- CoRE fellows revise and re-think, apply for smaller grants if needed, and re-apply
- CoRE is building a culture where faculty seek out external funding, and are empowered to be successful

Other External Evidence of Success

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- NSF Higher Education Research & Development (**HERD**) Survey
 - EMU 2013 National Rank = 414 (of 628)
 - EMU 2017 National Rank = 351 (of 629)
- Carnegie Doctoral R2 Classification (Dec. 2018)
 - At least 20 research-based doctoral degrees awarded in 2017
 - At least \$5 million in research expenditures in 2017