

BOARD OF REGENTS
EASTERN MICHIGAN UNIVERSITY

SECTION: 31

DATE:

June 16, 2022

RECOMMENDATION

**FEDERAL SINGLE AUDIT FINANCIAL REPORTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021.

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, 2021.

Plante Moran provided an unmodified opinion, the highest level of assurance. 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

June 16, 2022
Date

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Eastern Michigan University

Federal Awards Supplemental Information
June 30, 2021

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

Independent Auditor's Report

To the Board of Regents
Eastern Michigan University

We have audited the financial statements of Eastern Michigan University, a component unit of the State of Michigan, and its discretely presented component unit (the "University") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 14, 2021, 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 14, 2021.

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.

June 13, 2022

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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 financial statements of Eastern Michigan University, a component unit of the State of Michigan, and its discretely presented component unit (the "University") as of and for the year ended June 30, 2021 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 14, 2021. 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) 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 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 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*.

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 14, 2021

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

Independent Auditor's Report

To the Board of Regents
Eastern Michigan University

Report on Compliance for Each Major Federal Program

We have audited Eastern Michigan University's, a component unit of the State of Michigan, and its discretely presented component unit (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, 2021. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

June 13, 2022

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Cluster/Federal Sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Passthrough Agency	Program Title	Subrecipient Amount	Federal Expenditures
Student Financial Assistance Cluster							
U S Department of Education	Direct	84 003	P03A142005		CMS Job Locator	\$	61,121
U S Department of Education	Direct	84 298	P766K215000		Direct Loan Staffing		87,051,111
U S Department of Education	Direct	84 003	P03A142005		Work Study Program		480,559
U S Department of Education	Direct	84 003	P03P191600		Pell Grant Program		21,070,325
U S Department of Education	Direct	84 007	P007A020005		Supplemental Education Opportunity Grants		1,354,217
U S Department of Education	Direct	84 038	E01HP25066		Parkland Loan		4,285,440
U S Department of Education	Direct	84 379	P975T211000		Teacher Education Assistance for College and Higher Education Grant Program		56,501
U S Department of Education Total							114,314,274
U S Department of Health and Human Services	Direct	93 284	E01HP25066		NIH/NIHSA - Nurse Faculty Loan Program		274,562
U S Department of Health and Human Services	Direct	93 284	1 E01HP16348-01-00		Nurse Faculty Loan Program - American Recovery and Reinvestment Act (ARRA)		25,419
U S Department of Health and Human Services Total							299,981
Student Financial Assistance Cluster Total							114,614,255
NSA Cluster							
U S Department of Transportation	Passthrough	20 514	Subaward TCRP C-24	National Academies of Sciences, Engineering and Medicine	Transit Traction Power Cables - Replacement Guidelines (TCRP C-24)		79,569
U S Department of Transportation Total							79,569
National Aeronautics and Space Administration	Direct	43 001	POA/NNA180440		NSA Fellowship - Intergovernmental Personnel Act (IPA) - Assigned Agreement		105,951
National Aeronautics and Space Administration	Direct	43 001	POA/NNA180440	University of Michigan	Agreement		22,001
National Aeronautics and Space Administration	Direct	43 001	00010386	University of California	Earthquake Investigation - Nuclear Vibration		7,302
National Aeronautics and Space Administration	Direct	43 001	POA18012465-1 sup_1557867	University of Colorado Boulder	Study of the Martian Atmosphere, Thermospheric, and Magnetospheric responses to solar flares		26,237
National Aeronautics and Space Administration	Direct	43 001	SUBA00011138-306554172	University of Michigan	Michigan Space Grant 2019-2020 operating funds, fellowships, scholarships		1,500
National Aeronautics and Space Administration	Direct	43 001	NNA16A0409000-072913	University of Michigan	NASA/USRA - Understanding the effects of solar flares on the upper atmospheres of Mars and Venus		9,415
U S Department of Health and Human Services	Direct	93 859	1R15GM174851-01		Complex Genomic Rearrangements by BIR and mBR		372,952
U S Department of Health and Human Services	Direct	93 859	1R15GM174851-01		Using the Role of Insulin-Like Growth Factor Binding Protein 2 and Autophagy in the Regulation of Cellular Growth and Differentiation		44,011
U S Department of Health and Human Services	Direct	93 113	1R21DC016986-02		Light-Salt: An Oligopeptide Approach to Uncover the Role of Type 1 Cells in Salt Taste Transduction		123,219
U S Department of Health and Human Services	Direct	93 865	1R01HD095567-01		Pediatric Web-based Measure to Screen and Track Infant/Toddler development trajectories	757,191	46,610
U S Department of Health and Human Services	Direct	93 758	E20192557-00	State of Michigan	Michigan Asian American Violence Intervention & Prevention (MIAAVIP) program		1,045,389
U S Department of Health and Human Services	Direct	93 156	NWHP 2020 E20020106	State of Michigan	Minority Health Violence Intervention & Prevention (MIAAVIP) Program		(5,373)
U S Department of Health and Human Services	Direct	93 859	RC11821A - Year 1	Michigan State University	CHRNA IV: Quantitative Microbial Risk Assessment: Interdisciplinary Science Addressing Emerging Global Health Risks		12,683
U S Department of Health and Human Services	Direct	93 397	Subaward No. 23185-01213	Michigan State University	Translational Research on the Role of Microbes on Patients & Caregivers		5,771
U S Department of Health and Human Services	Direct	93 866	SUBA00010666 & PO3006131500	University of Michigan	COMMUNITY LIAISON AND RECRUITMENT CORE (C) NPI Award to UM		24,448
U S Department of Health and Human Services	Direct	93 632	Subaward W5U21051	Wayne State University	CORE - Research Coordination		21,603
U S Department of Health and Human Services Total						757,191	30,148
U S Department of Health and Human Services Total							1,348,337
National Science Foundation	Direct	47 050	1939000		RUI: Quantifying the effects of wildfire burning on 1,000 concentrations in river sand - A case study of the 2013 Woolsey Fire, Santa Monica Mountains, CA		42,255
National Science Foundation	Direct	47 074	MCB 1715892		Collaborative Research: Molecular and Structural Mechanism of histone binding by the eukaryotic regulator UHRF2	14,911	60,785
National Science Foundation	Direct	47 074	1827671 DEB		Collaborative Research: RUI: Multi-mutational Effects on Populations and the Evolution of the RUI: Multi-mutational Effects on Populations		137,507
National Science Foundation	Direct	47 074	1755227		Collaborative Research: RUI: Social regulation of population dynamics and endocrine mechanisms of metabolism of two lissacian reptiles		114,837
National Science Foundation	Direct	47 074	1917310		RUI: Evaluating the Limits and Capabilities of Plasma Chemical Catalysis for Accelerator Mass Spectrometry Radiocarbon Dating in Archaeology		28,724
National Science Foundation	Direct	47 074	MCB 1613653		RUI: Scaffold or Assembly? Low How Does Arg11 Organize 45 Binding Partners for the Initiation of Selective Autophagy?		5,965
National Science Foundation	Direct	47 076	1954176		Mentoring for Life: Enhancing STEM Graduate Students' Well-Being	19,100	59,135
National Science Foundation	Direct	47 076	2024020		BCSER: ID: Evaluating CURE Laboratory Benefits for Underprepared Students		65,013
National Science Foundation	Direct	47 076	DMB 1726252		Collaborative Research: Mathematics of Dying - Understanding Learning and the Role of the Brain in the Process of Dying		44,598
National Science Foundation	Direct	47 074	2030285		Collaborative Research: Mechanisms of E-Loss in Iron Release in Photo-oxidation		7,686
National Science Foundation	Direct	47 076	2016-1771-02		Enhancing Statistics Teacher Education with E-Modules [ESTEEM]		33,662

Year Ended June 30, 2021

Cluster/Federal Sponsor	Direct/ Passthrough	CFDA	Federal Award ID	Ass-thru Agency	Program Title	Subrecipient Amount	Federal Expenditures
National Science Foundation	Passthrough	47 049	3004530678	University of Michigan	Electric fields, shock fronts and structures in laser-induced magnetized plasmas	\$ -	8,992
National Science Foundation	Passthrough	47 070	SUBAWARD 40054872700657953	University of Missouri-Kansas City	(CUE Ethics) Open Collaborative Experiential Learning (OCLEL AI)	-	17,905
National Science Foundation	Passthrough	47 075	A214258-3002	University of Tennessee	Bridging Digital Divides in Undergraduate Education at Data Science: The Role of Museums in the Landscape of Minority Representation	-	9,357
National Science Foundation	Passthrough	47 076	175929630104515	University of Wisconsin	Urban STEM Networks Expanding Career Interests through Citizen Science with Community Partners	-	478
National Science Foundation Total						34,011	635,588
U.S. Department of Defense	Direct	12 RD	W912HQ-16-C-0040		Non-toxic male Polyurethane Platform for Sustainable and Advanced Rain Erosion Foundation Coatings	-	18,168
U.S. Department of Education	Direct	84 031	P031A140168-18		Strengthening the STEM Curriculum at Eastern Michigan University by Institutionalizing the CSIE Program	-	222,507
U.S. Department of Health and Human Services	Direct	93 332	11A5ACCA 180330-01-00		Evidence-based strategies for navigation in Federal Facilitated Exchange (FFE) Michigan market for enrolled Asian Pacific American	-	827
U.S. Department of Interior	Passthrough	15 904	AGREEMENT D1Q 39/18	Wheeling Historic Landmarks Commission	Early Dwellings of North Wheeling, Intensive Survey Phase II	-	827
U.S. Department of Interior	Passthrough	15 904	Signed Agreement 7/16/2019	Wheeling Historic Landmarks Commission	Early Dwellings of North Wheeling, Intensive Survey Phase II	-	6
U.S. Dept of Fish & Wildlife	Direct	15 672	140F 031 09/104		Continuous Remote Monitoring of Bat Hibernation in Tippy Dam, Minnesota County, Michigan, Winter 2019-2020	6,070	41,266
U.S. Dept of Fish & Wildlife	Direct	45 667	F204P00002		Understanding Mechanisms of an Extraordinary Survival: Five Years of Infection versus Decline in a Population of Little Brown Bats	8,076	34,616
R&D Cluster Total						798,272	2,527,481
Trio Cluster							
U.S. Department of Education	Direct	84 042	P04A151363		Eastern Michigan University SSS TRIO for Regular Students	-	47,618
U.S. Department of Education	Direct	84 042	P047A151548		Eastern Michigan University SSS TRIO for Veterans	-	26,878
U.S. Department of Education	Direct	84 042	P042A200711		FY20 ED Regular Student Support Services (RSS)	-	113,798
U.S. Department of Education	Direct	84 042	P042A200682		TRIO SSS - Veterans	-	142,169
U.S. Department of Education	Direct	84 212	P271A170037		EMU Renewal M&M Program FY 22	-	235,661
U.S. Department of Education	Direct	84 042	P047A170374		Upperiv Bound renewal for 2017-2022	-	366,852
Total Cluster						798,272	993,076
Other Federal Awards						798,272	118,134,812
U.S. Department of Health and Human Services	Direct	93 728	TNLSBDP0056590-03-00		Evidence-based strategies to empower Asian-Americans in reducing health disparities	-	625,872
U.S. Department of Health and Human Services	Direct	93 728	HL35BDP005590-03-00 SUPP		FY 2021 Supplemental Guidance - Evidence-based Approaches for an Effective and Inclusive Pandemic Response in Vaccinations among Asian and Arab Americans in Michigan	-	16,477
U.S. Department of Health and Human Services	Passthrough	93 691	Agreement # E20213355-00	State of Michigan	Community capacity building: Developing community-academic partnerships to reduce health disparities in Asian American communities	-	23,426
U.S. Department of Health and Human Services	Passthrough	93 800	E20190930-00	State of Michigan	Increasing the Impact of Applied Research Interventions for Outreach and Increase CRC Screening Among Asian Americans in Michigan: A community-remative linguistically-appropriate intervention for outreach and increase CRC screening among Asian Americans in Michigan A culturally-sensitive linguistically-appropriate intervention for outreach and increase CRC screening among Asian Americans in Michigan A	-	3,550
U.S. Department of Health and Human Services	Passthrough	93 800	E20202563 COLON-2020	State of Michigan	Breast Cancer Education Module 2021	-	2,015
U.S. Department of Health and Human Services	Passthrough	93 858	E20210015-001	State of Michigan	Breast Cancer Education Module 2021	-	8,903
U.S. Department of Health and Human Services	Passthrough	93 674	11-16-181001	State of Michigan	Magic - Independent Skills for Living	-	193,472
U.S. Department of Health and Human Services	Passthrough	93 056	CN19PM Contract #C20008	Community Mental Health Partners of Southeast Michigan	Prism for Life	-	90
U.S. Department of Health and Human Services	Passthrough	93 959	CN19PM Contract #C20008	Community Mental Health Partners of Southeast Michigan	Prism for Life	-	7,451
U.S. Department of Health and Human Services	Passthrough	93 960	CN19PM Contract #C20008	Community Mental Health Partners of Southeast Michigan	Prism for Life	-	49,143
U.S. Department of Health and Human Services	Passthrough	93 959	CN19PM Contract #C20008	Community Mental Health Partners of Southeast Michigan	Prism for Life	-	12,478
U.S. Department of Health and Human Services	Passthrough	93 959	CN19PM Contract #C20008	Community Mental Health Partners of Southeast Michigan	Prism for Life	-	286,907

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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Cluster/Federal Sponsor	Direct/Passthrough	CFDA	Federal Award ID	Program Title	Subrecipient Amount	Federal Expenditures
Federal Emergency Management Agency		97.036			\$	\$
Federal Emergency Management Agency Total						
U.S. Department of Transportation						
National Endowment for the Arts	Passthrough	20.205	MO01 SRIS Project 2017087	COVID-19 FEMA	-	528,446
National Endowment for the Arts	Passthrough	45.005	Grant # 21NL1879	Safe Routes to School Active Transportation Programs	-	1,248
National Endowment for the Arts	Passthrough	45.025	Grant # 20NL540222		-	2,600
National Endowment for the Arts	Passthrough	45.025	Grant # 20PS5012AC	EMU Choral Music and Event Management Board	-	1,698
Institute of Museum and Library Services	Passthrough	45.332	Grant # 21PS1743	Tombola and Accessible Theatre for All	-	1,159
National Endowment for the Arts	Passthrough	45.330	Grant Award Notification B602	JIT Dialogue	-	3,500
National Endowment for the Arts Total					-	393
U.S. Department of Commerce						
U.S. Department of Commerce	Direct	11.429	HAQ01A054200014 NOAA	Sprinkler Stewards Youth-Led Responses to Community Watershed Challenges	-	86,915
U.S. Department of Commerce	Passthrough	11.429	C1905-61727020	SBIR proposal to NOAA (EMU is subcontractor)	-	9,694
U.S. Department of Commerce Total					-	56,651
U.S. Department of Agriculture						
U.S. Department of Agriculture Total	Direct	10.217	2019-10000-27663	Climate Resilience from Youth	-	132,830
U.S. Department of Education						
U.S. Department of Education	Direct	84.429F	P425F202756	Strengthening student readiness for internships and the workforce via Fermentation Science curriculum development and implementation	-	22,024
U.S. Department of Education	Direct	84.425E	P425E203647		-	22,024
U.S. Department of Education	Direct	84.425F	P425F202256	COVID-19 - Higher Education Emergency Relief Fund - Institutional Pardon (HEERF I)	-	2,075,145
U.S. Department of Education	Direct	84.425F	P425F202256	COVID-19 - Higher Education Emergency Relief Fund - Student Pardon (HEERF I)	-	5,487,405
U.S. Department of Education	Direct	84.425E	P425E203647	COVID-19 - Higher Education Emergency Relief Fund - Institutional Pardon (HEERF II)	-	10,389,065
U.S. Department of Education	Direct	84.425F	P425F202256	COVID-19 - Higher Education Emergency Relief Fund - Student Pardon (HEERF II)	-	6,800,310
U.S. Department of Education	Direct	84.425E	P425E203647	COVID-19 - Higher Education Emergency Relief Fund - Institutional Pardon (HEERF II)	-	19,851,362
U.S. Department of Education	Direct	84.425E	P425E203647	COVID-19 - Higher Education Emergency Relief Fund - Institutional Pardon (HEERF II)	-	1,603,300
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	365,280
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	24,883
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	51,015
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	(813)
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	4,970
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	505,320
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	1,002
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	5,248
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	502,309
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	502,357
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	542,559
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	584,485
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	2,787
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	1,026
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	3,412
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	781
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	(4)
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	65,672
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	70,040
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	12,119
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	44,588
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	12,299
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	29,883
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	71,135
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	4,462
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	101,616
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	64,113
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	120,014
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	(10,350)
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	25,682
U.S. Department of Education	Direct	84.411	92-A01-201903CWMP	COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutional Research	-	42,990
U.S. Department of Education Total					-	54,295,333

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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Cluster/Federal sponsor	Direct/ Passthrough	CFDA	Federal Award ID	State of Michigan	Program Title	Subrecipient Amount	Federal Expenditures
U.S. Department of Treasury	Passthrough	21 019	STATE AWARD		COVID-19 - Coronavirus Relief Fund	\$ -	\$ 8,658,200
U.S. Department of Treasury							\$ 8,658,200
U.S. Department of Interior				University of Texas at San Antonio	National park service emergency supplemental historic preservation	-	9,000
U.S. Department of Interior	Passthrough	15 957	Subaward No. 10000003461				9,000
U.S. Small Business Administration	Passthrough	59 037	MISBDC-2071-	Grand Valley State University	2021 SBDC Program Income	-	12,622
U.S. Small Business Administration	Passthrough	59 037	PRCG INC - MISBDC-2020-10	Grand Valley State University	2020 SBDC Program Income	-	58,331
U.S. Small Business Administration	Passthrough	59 037	MISBDC-2021-	Grand Valley State University	Small Business Development Center (SBDC) Host, 2021	10,616	204,290
U.S. Small Business Administration	Passthrough	59 037	MISBDC-2020-10	Grand Valley State University	Small Business Development Center (SBDC) Host, 2020	30,009	216,092
Total Small Business Development Total						40,025	\$14,291
Other Federal Award Total						40,025	66,944,457
Grand Total						\$ 838,297	\$ 185,079,269

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

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, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements, which is 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. Pass-through entity identifying numbers are presented where available.

The University has elected not to use the 10 percent de minimis indirect cost rate to recover indirect costs as allowed under the Uniform Guidance, since the University has an approved indirect cost rate through its cognizant agency.

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, during the year end June 30, 2021, the University carried forward \$26,396 and \$46,305 of Federal Supplemental Education Opportunity Grant Program (84.007) and Federal Work-Study Program (84.033) funds, respectively, from 2019-2020 funds that were spent in 2020-2021.

Note 4 - Loans Balances

During the fiscal year ended June 30, 2021, 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 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, 2021 amounts to \$3,515,102. The balance of loans outstanding for the Nurse Faculty Loan Program (non-ARRA) and the Nurse Faculty Loan Program (ARRA) was \$206,825 and \$28,078, respectively, as of June 30, 2021.

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Schedule of Findings and Questioned Costs

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Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

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:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.425E, 84.425F, 84.425M	COVID-19 - Education Stabilization Fund Higher Education Emergency Relief Fund	Unmodified
21.019	COVID-19 - Coronavirus Relief Funds	Unmodified

Dollar threshold used to distinguish between type A and type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section III - Federal Program Audit Findings

Reference
Number

Finding

Current Year None