

BOARD OF REGENTS
EASTERN MICHIGAN UNIVERSITY

SECTION: 14

DATE:

April 20, 2023

RECOMMENDATION

**FEDERAL SINGLE AUDIT FINANCIAL REPORTS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022.

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, 2022.


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.



Eastern Michigan University

Federal Awards Supplemental Information
June 30, 2022

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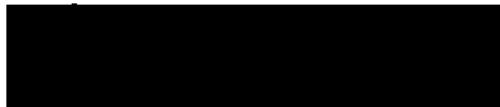
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Regents
Eastern Michigan University

We have audited the financial statements of 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, 2022 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 20, 2022, which contained an unmodified opinion on those 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 20, 2022.

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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



March 21, 2023

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, 2022 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 20, 2022. 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.



October 20, 2022

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"), a component unit of the State of Michigan, 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, 2022. 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, 2022.

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 Eastern Michigan 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 Eastern Michigan 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 Eastern Michigan 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 Eastern Michigan 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 Eastern Michigan 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 Eastern Michigan 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 Eastern Michigan 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.



March 21, 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	\$ -	\$ 39,501	
U.S. Department of Education	Direct	84.268	P268K211630		Federal Direct Student Loans	Direct Loan Stafford	-	86,724,126	
U.S. Department of Education	Direct	84.033	P033A142005		Federal Work-Study Program	Work-Study Program	-	876,562	
U.S. Department of Education	Direct	84.063	P063P191630		Federal Pell Grant Program	Pell Grant Program	-	22,524,649	
U.S. Department of Education	Direct	84.007	P007A202005		Federal Supplemental Educational Opportunity Grants	Supplemental Education Opportunity Grants	-	863,498	
U.S. Department of Education	Direct	84.038	E01HP25866		Perkins Loan	Perkins Loan	-	3,515,102	
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	-	49,512	
U.S. Department of Education Total								114,592,950	
U.S. Department of Health and Human Services	Direct	93.264	E01HP25866		Nurse Faculty Loan Program (NFLP)	HHS/HRSA Nurse Faculty Loan Program	-	283,181	
U.S. Department of Health and Human Services	Direct	93.264	1EOAHP15348-01-00		Nurse Faculty Loan Program (NFLP)	Nurse Faculty Loan Program American Recovery and Reinvestment Act (ARRA)	-	21,001	
U.S. Department of Health and Human Services Total								304,182	
Student Financial Assistance Cluster Total								114,897,132	
RESEARCH AND DEVELOPMENT CLUSTER									
U.S. Department of Transportation	Passthrough	20.514	Subaward TCRP C-24	National Academies of Sciences Engineering and Medicine	Public Transportation Research	Transit Traction Power Cables Replacement Guidelines (TCRP C-24)	-	67,165	
U.S. Department of Transportation Total								67,165	
National Aeronautics and Space Administration	Direct	43.001	Grant 80NSSC 22K0802		Science	Database of TWINS Ion Temperature Maps and Identified Regions of Enhancement	-	9,480	
National Aeronautics and Space Administration	Passthrough	43.001	SUB0000489	Princeton University	Science	Roles of Stellar Flares and Storms in Exoplanetary Atmospheric Losses and Evolution	-	5,504	
National Aeronautics and Space Administration	Passthrough	43.001	SUB #00010396 - PO #BB01402431	University of California	Science	Electron Impact Effects in the Martian Nightside Ionosphere	-	24,961	
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	-	32,857	
National Aeronautics and Space Administration	Passthrough	43.001	NNX16AJ54G3004072913	University of Michigan	Science	NASA/JM Understanding the effects of solar flares on the upper atmosphere of Mars and Venus	-	(2,340)	
National Aeronautics and Space Administration	Passthrough	43.008	PO #3006461458/ SUBK00015382	Michigan Space Grant Consortium	Science	MSGC 2021-2022 awards	-	48,118	
National Aeronautics and Space Administration	Passthrough	43.008	SUBK00017407	Michigan Space Grant Consortium	Science	MSGC 2022-2023 awards	-	5,255	
National Aeronautics and Space Administration Total								123,835	
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	-	35,975	
U.S. Department of Health and Human Services	Direct	93.859	1R15GM124651-01		Biomedical Research And Research Training	Complex Genomic Rearrangements by BIR and mmbIR	-	2,136	
U.S. Department of Health and Human Services	Direct	93.859	1R15GM131222-01A1		Biomedical Research And Research Training	Probing the Role of Insu In-Like Growth Factor-Binding Protein 3 and Humanin in Regulating Hyaluronan Function	-	151,612	
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	-	47,868	
U.S. Department of Health and Human Services	Direct	93.865	1RD1HD095957-01		Child Health And Human Development Extramural Research	PediaTrac Web based measure to screen and track infant/toddler development trajectories	592,040	800,868	
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 (Pphf)	Michigan Asian American Violence Intervention & Prevention (MI-AAVIP) program	-	(2,646)	
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	-	20,987	
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	-	78,061	
U.S. Department of Health and Human Services	Passthrough	93.632	Subaward WSU21051	Wayne State University	University Centers For Excellence In Developmental Disabilities Education, Research, and Service	CORE - Research Coordination	-	(144)	
U.S. Department of Health and Human Services Total								592,040	1,134,717
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	-	11,055	
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 Woodsey Fire, Santa Monica Mountains, CA	-	35,253	
National Science Foundation	Direct	47.050	2109341		National Science Foundation	Collaborative Research GEM Understanding connections between Earth's magnetotail and ionosphere through imaging	-	12,200	
National Science Foundation	Direct	47.074	MCB 1715892		Biological Sciences	Collaborative Research Molecular and Structural Mechanism of histone binding by the epigenetic regulator UHRF2	2,892	41,349	
National Science Foundation	Direct	47.074	1927671 DEB		Biological Sciences	Collaborative Research RUI Multi-mutualist Effects on Populations, Communities, and Ecosystems Across Ecological Gradients	-	165,272	
National Science Foundation	Direct	47.074	1755227		Biological Sciences	Collaborative Research RUI Social modulation of migratory timing and endocrine mechanisms of migrations of two textile migrants	-	28,791	
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	-	26,356	
National Science Foundation	Direct	47.074	MCB 1613653		Biological Sciences	RUI Scaffold or Assembly Line How Does Atg11 Organize Its Binding Partners for the Initiation of Selective Autophagy?	-	2,657	

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	47.076	1954776		Education And Human Resources	Mentoring for Life Enhancing STEM Graduate Student Well-Being	\$ 67,914	\$ 142,426
National Science Foundation	Direct	47.076	2024020		Education And Human Resources	BCSER IID Evaluating CURE Laboratory Benefits for Underprepared Students	-	100,278
National Science Foundation	Direct	47.076	DUE-1726252		Education And Human Resources	Collaborative Research Mathematics of Doing, Understanding, Learning and Educating for Secondary Schools	-	17,958
National Science Foundation	Direct	47.076	2030295		Education And Human Resources	Collaborative Research Mechanisms of Excess Carbon Release in Photorespiration	-	20,517
National Science Foundation	Direct	47.075	2117233		Biological Sciences	NSF/MRI Acquisition of Electroencephalography (EEG) for Examination of Brain-Behavior Relationships Across the Lifespan	-	138,427
National Science Foundation	Passthrough	47.076	2016-1771-02	North Carolina State University	Education And Human Resources	Enhancing Statistics Teacher Education with E-Modules [ESTEEM]	-	6,290
National Science Foundation	Passthrough	47.049	3004630678	University of Michigan	Mathematical And Physical Sciences	Electric fields, shock-fronts and structures in laser-induced magnetized plasmas	-	(1,029)
National Science Foundation	Passthrough	47.070	SUBAWARD #0098721/00067063	University of Missouri-Kansas City	Computer And Information Science And Engineering	(CUE Ethics) Open Collaborative Experiential Learning (OCEL_AI) Bridging Digital Divides in Undergraduate Education of Data Science	-	5,316
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	-	20,800
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	-	40,884
National Science Foundation Total							70,806	814,800
U.S. Department of Defense	Direct	12.RD	W912HQ-16-C-0040		Nonisocyanate Polyurethane Platform For Sustainable and Advanced Rain Erosion Resistant Coatings	Non-Isocyanate Polyurethane Platform for Sustainable and Advanced Rain Erosion Resistant Coatings	-	87,118
U.S. Department of Defense Total								87,118
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	-	283,151
U.S. Department of Health and Human Services Total								283,151
U.S. Department of Interior	Passthrough	15.957	Subaward No. 1000003461	University of Texas at San Antonio	Historic Preservation Fund Grants-In-Aid	National park service emergency supplemental historic preservation grant	-	9,000
U.S. Department of Interior Total								9,000
U.S. Dept of Fish & Wildlife	Direct	15.670	140F0319P0104		Adaptive Science	Continuous Remote Monitoring of Bat Hibernation in Tippy Dam, Manistee County, Michigan, Winter 2019-2020	-	174
U.S. Dept of Fish & Wildlife	Direct	15.657	F20AP00002		Endangered Species Conservation & Recovery Implementation Funds	Understanding Mechanisms of Extraordinary Survival Five Years of Infection without Decline in a Population of Little Brown Bats	-	650
U.S. Dept of Fish & Wildlife Total								824
Research and Development Cluster Total							662,846	2,520,610
TRIO CLUSTER								
U.S. Department of Education	Direct	84.042	P042A200711		Trio_Student Support Services	FY20 ED Regular Student Support Services (SSS)	-	270,717
U.S. Department of Education	Direct	84.042	P042A200082		Trio_Student Support Services	TRIO SSS - Veterans	-	174,253
U.S. Department of Education	Direct	84.217	P217A170037		Trio_McNair Post-Baccalaureate Achievement	EMU Ronald McNair Program 17-22	-	215,200
U.S. Department of Education	Direct	84.047	P047A170374		Trio_Upward Bound	Upward Bound renewal for 2017-2022	-	428,029
Trio Cluster Total								1,088,199
Highway Planning and Construction Cluster	Passthrough	20.205	MDOT SRTS Project 2017087	Michigan Fitness Foundation	Highway Planning And Construction	Safe Routes to School Active Transportation Programs	-	913
U.S. Department of Transportation								913
Highway Planning and Construction Cluster Total								913
CCDF CLUSTER								
U.S. Department of Education	Passthrough	93.575	PMOTI-4878 - SIGMA EFT 7-23-20	Michigan Department of Education	Child Care And Development Block Grant	COVID 19 - Michigan Child Care Relief Fund April - June 2020	-	182,910
CCDF Cluster Total								182,910
Total Clusters							662,846	118,689,764
Other Federal Awards								
U.S. Department of Health and Human Services	Direct	93.738	1NUS8DP006590-03-00		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	-	345,364
U.S. Department of Health and Human Services	Direct	93.738	6 NUS8DP006590-03-03 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	-	264,724
U.S. Department of Health and Human Services	Direct	93.738	5 NUS8DP006590-04-00		Pphf Racial And Ethnic Approaches To Community Health Program Financed Solely By Public Prevention and Health Funds	Community capacity building Developing community-academic partnership to reduce health disparities in Asian American communities	-	401,061
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	-	49,688
U.S. Department of Health and Human Services	Passthrough	93.436	Agreement # E20214858-00	Mich Dept of Health Human Services	WISE	WISEWOMEN Program Coordination 2021	-	10,000

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 Health and Human Services	Passthrough	93.436	Agreement #E20223642-00	Mich Dept of Health Human Services	WISE	WISEWOMEN Program Coordination 2022	-	12,000
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	\$ -	\$ 17,010
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	-	23,758
U.S. Department of Health and Human Services	Passthrough	93.898	E20201104-00	State of Michigan	Cancer Prevention And Control Programs For State, Territorial And Tribal Organizations	Breast Cancer Education Module 2020	-	1,097
U.S. Department of Health and Human Services	Passthrough	93.898	E20210015-001	State of Michigan	Cancer Prevention And Control Programs For State, Territorial And Tribal Organizations	Breast Cancer Education Module 2021	-	13,030
U.S. Department of Health and Human Services	Passthrough	93.898	AGREEMENT # E20220115-00	State of Michigan	Cancer Prevention And Control Programs For State, Territorial And Tribal Organizations	Breast Cancer Education Module 2022	-	23,120
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	-	108,751
U.S. Department of Health and Human Services	Passthrough	93.788	C19011.1	Community Mental Health Partnership of Southeast Michigan	Oploid Str	Prime for Life	-	(127)
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	-	38,361
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	-	39,607
U.S. Department of Health and Human Services	Passthrough	93.959	CONTRACT #C21018	Community Mental Health Partnership of Southeast Michigan	Block Grants For Prevention And Treatment Of Substance Abuse	Prevention Theatre Collective 2020-2021	-	22,054
U.S. Department of Health and Human Services	Passthrough	93.959	CONTRACT #C21055	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)	-	12,199
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	158,563	301,370
U.S. Department of Health and Human Services Total							158,563	1,683,067
Federal Emergency Management Agency	Direct	97.036	PA-05-MI-4494-PW-00210(0)		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	COVID-19 FEMA	-	4,765
Federal Emergency Management Agency Total								4,765
National Endowment for the Arts	Passthrough	45.025	Grant # 22NL4317	Michigan Council for Arts and Cultural Affairs	Promotion Of The Arts_Partnership Agreements	EMU Choral Marketing and Event Management Board	-	3,200
National Endowment for the Arts	Passthrough	45.025	Grant # 20PS561AAC	Michigan Council for Arts and Cultural Affairs	Promotion Of The Arts_Partnership Agreements	The Bathhouse Reading and Performance Series	-	2,500
National Endowment for the Arts	Passthrough	45.025	Grant # 20PS5612AC	Michigan Council for Arts and Cultural Affairs	Promotion Of The Arts_Partnership Agreements	Towards and Accessible Theatre for All	-	1,417
National Endowment for the Arts Total								7,117
U.S. Department of Commerce	Direct	11.429	#NA20NOS4290014 NOAA		Marine Sanctuary Program	Stormwater Stewards Youth-Led Responses to Community Watershed Challenges	-	4,653
U.S. Department of Commerce	Direct	11.429	NA16NOS4290193		Marine Sanctuary Program	Great Lakes Literacy In Action Connecting Students to their Watersheds In SE Michigan Through Place-Based Education	-	(1,631)
U.S. Department of Commerce	Direct	11.429	NA21NOS4290002		Marine Sanctuary Program	Stormwater Stewards Youth-Led Responses to Community Watershed Challenges	-	69,608
U.S. Department of Commerce	Passthrough	11.429	C4905-07272020	Michigan Aerospace Corporation	Marine Sanctuary Program	SBIR proposal to NOAA (EMU as subcontractor)	-	324
U.S. Department of Commerce	Passthrough	11.008	SUBK00009322	University of Michigan	Noaa Mission-Related Education Awards	Climate Resilience From Youth	-	41,335
U.S. Department of Commerce Total								114,289
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	-	12,522
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	-	29,597
U.S. Department of Agriculture	Passthrough	10.558	20-21 - CHILD AND ADULT FOOD	Michigan Department of Education	Child And Adult Care Food Program	MI DoE 20-21 - Child and Adult Food Care Program	-	(6,554)
U.S. Department of Agriculture Total								35,465
U.S. Department of Education	Direct	84.425E	P425E202647		Covid-19 - Higher Education Emergency Relief Fund - Student Portion (Heerf II)	Covid-19 - Higher Education Emergency Relief Fund - Student Portion (Heerf II)	-	66,685
U.S. Department of Education	Direct	84.425E	P425E202647		Covid-19 - Higher Education Emergency Relief Fund - Student Portion (Heerf III)	Covid-19 - Higher Education Emergency Relief Fund - Student Portion (Heerf III)	-	20,461,718
U.S. Department of Education	Direct	84.425M	P425M200612		Covid-19 - Higher Education Emergency Relief Fund - Strengthening Institutions Program	Covid-19 - Higher Education Emergency Relief Fund - Strengthening Institutions Program	-	1,772,855
U.S. Department of Education	Direct	84.365	T365Z160111		English Language Acquisition State Grants	WRITELL - Writing Research Intervention In Teaching English Language Learners	-	355,989
U.S. Department of Education	Direct	84.411	92-MID1-20193C3WP		Investing In Innovation (I3) Fund	I3 C3WP Professional Development Grant	-	2,684
U.S. Department of Education	Direct	84.411	(92-MID1-20203C3WP) dated 5-2		Investing In Innovation (I3) Fund	NWPR I3 SCALE-UP YEAR 4 C3WP LATE START	-	20,072
U.S. Department of Education	Passthrough	84.367	92-MID1-SEED2019-REGIONAL	National Writing Project	Improving Teacher Quality State Grants	Expanding the Reach of Everyday Advocacy	-	6,607
U.S. Department of Education	Passthrough	84.287	212110 - J17010	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort J - 2017-2022 Bright Futures	-	5,217
U.S. Department of Education	Passthrough	84.287		Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort J Year 5 2021-2022 Bright Futures	-	651,563
U.S. Department of Education	Passthrough	84.287	212110 - K181603	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort K-1 Yr 3 2020-2021	-	4,335
U.S. Department of Education	Passthrough	84.287	PRE-AWARD	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort K-1 Yr 21-22 Bright Futures	-	664,445
U.S. Department of Education	Passthrough	84.287	212110-K181602	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort K-2 Year 3 2020-2021 Bright Futures	-	(5,441)
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 4 of 5, 2022-2023, Bright Futures	-	921
U.S. Department of Education	Passthrough	84.287		Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort K-2 Yr 21-22 Bright Futures	-	639,349
U.S. Department of Education	Passthrough	84.287	212110 - L194316	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L-1 Yr 2 2020-2021	-	8,550
U.S. Department of Education	Passthrough	84.287		Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L-1 Yr 3 21-22 Bright Futures	-	697,689

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 Education	Passthrough	84.287	212110 - L194319	Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L-2 Yr 2 2020-2021	-	11,264
U.S. Department of Education	Passthrough	84.287		Michigan Department of Education	Twenty-First Century Community Learning Centers	21st CCLC Cohort L-2 Yr3 21-22 Bright Futures	-	643,695
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	\$ -	\$ 149,566
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	-	18,205
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 200000001024	Michigan Department of Education	Career And Technical Education – Basic Grants To States	MDE/DECA 2020-2025	-	122,090
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 200000001025	Michigan Department of Education	Career And Technical Education – Basic Grants To States	MDE/FCCLA 2020-2025	-	59,147
U.S. Department of Education	Passthrough	84.048	CONTRACT NO. 200000001026	Michigan Department of Education	Career And Technical Education – Basic Grants To States	MED/SkillsUSA 2020-2025	-	64,563
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	-	31,964
U.S. Department of Education	Passthrough	84.048	PROGRAM INCOME	Michigan Department of Education	Career And Technical Education – Basic Grants To States	Sk IliUSA Program Income	-	37,205
U.S. Department of Education	Passthrough	84.048	200000001023	Michigan Department of Education	Career And Technical Education – Basic Grants To States	Michigan Business Professionals of America (BPA) program, renewal for 2020-2021	-	107,953
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)	-	98,221
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		-	104,514
U.S. Department of Education	Passthrough	84.305	SUBAWARD #0000001463	University of Wisconsin	Education Research, Development and Dissemination	USDE/MDLEO KCP MI GearUP 2021-2022 (year 2 of 7)	-	150,270
U S Department of Education Total							-	26,952,185
Corporation For National And Community Service	Passthrough	94.006	21-MACFF-24/21AFCMID0121'3313	Amer Corps	Amer Corps	AmeriCorps Returning Citizens Pathway Program Planning Grant	-	23,358
U.S. Small Business Administration	Passthrough	59.037	MISBDC-2021-	Grand Valley State University	Small Business Development Centers	2021 SBDC Program Income	-	39,902
U.S. Small Business Administration	Passthrough	59.037	MISBDC-2022	Grand Valley State University	Small Business Development Centers	2022 SBDC Program Income	-	(32,116)
U.S. Small Business Administration	Passthrough	59.037	MISBDC-2021-	Grand Valley State University	Small Business Development Centers	Small Business Development Center (SBDC) Host, 2021	30,483	280,209
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	9,907	147,804
Total Small Business Development Total							40,390	435,799
Other Federal Award Total							198,353	29,256,045
Grand Total							\$ 861,799	\$ 147,945,809

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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, 2022. 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 ended June 30, 2022, the University carried back \$50,731 Federal Work-Study Program (84.003) funds from 2022-2023 funds that were spent in 2021-2022.

Note 4 - Loans Balances

During the fiscal year ended June 30, 2022, 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, 2022 amounts to \$2,995,545. The balance of loans outstanding for the Nurse Faculty Loan Program (non-ARRA) and the Nurse Faculty Loan Program (ARRA) was \$270,298 and \$19,181, respectively, as of June 30, 2022.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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
Various	Research & Development Cluster	Unmodified
84.287	21st Century Community Learning Centers	Unmodified
84.425E, 84.425M	COVID-19 - Education Stabilization Fund Higher Education Emergency Relief Fund	Unmodified
93.738	Public Prevention and Health Funds: Racial And Ethnic Approaches To Community Health Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$991,460

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, 2022

Section III - Federal Program Audit Findings

Reference Number	Finding
Current Year	None