

---

# Western Michigan University

---

**Federal Awards  
Supplemental Information  
June 30, 2024**

**Independent Auditor's Reports**

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

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance with *Government  
Auditing Standards* 2-3

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

**Schedule of Expenditures of Federal Awards** 7-15

**Notes to Schedule of Expenditures of Federal Awards** 16

**Schedule of Findings and Questioned Costs** 17-19



**Plante & Moran, PLLC**  
Suite 300  
537 E. Pete Rose Way  
Cincinnati, OH 45202-3578  
Tel: 513.595.8800  
Fax: 513.595.8806  
plantemoran.com

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

**Independent Auditor's Report**

To the Board of Trustees  
Western Michigan University

We have audited the financial statements of the business-type activities and the discretely presented component units of Western Michigan University (the "University") as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 20, 2024, 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 September 20, 2024.

The University's basic financial statements include the operations of Western Michigan University Homer Stryker M.D. School of Medicine (WMed), a blended component unit. WMed's expended federal awards are reported separately and are not included in the University's schedule of expenditures of federal awards for the year ended June 30, 2024.

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

*Plante & Moran, PLLC*

March 24, 2025

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 Trustees  
Western 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 the discretely presented component units of Western Michigan University (the "University") as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 20, 2024. The financial statements of discretely presented foundation component units, Western Michigan University Foundation and Paper Technology Foundation, Inc., 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 Trustees  
Western Michigan University

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

September 20, 2024

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 Trustees  
Western Michigan University

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Western Michigan University's (the "University") compliance with the types of compliance requirements identified as subject to audit in the 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, 2024. 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, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

***Other Matter - Federal Expenditures Not Included in the Compliance Audit***

The University's basic financial statements include the operations of Western Michigan University Homer Stryker M.D. School of Medicine, which expended \$22,215,808 in federal awards, which is not included in the University's schedule of expenditures of federal awards during the year ended June 30, 2024. Our compliance audit, described in the *Opinion on Each Major Federal Program* section, does not include the operations of Western Michigan University Homer Stryker M.D. School of Medicine because Western Michigan University Homer Stryker M.D. School of Medicine engaged other auditors to perform an audit of compliance.

***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 Trustees  
Western Michigan University

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matter***

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance, which is described in the accompanying schedule of findings and questioned costs as Finding 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

*Governmental Auditing Standards* requires the auditor to perform limited procedures on the University's response to the noncompliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

### **Report on Internal Control Over Compliance**

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, and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

To the Board of Trustees  
Western 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2024-001 to be a material weakness.

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 of those charged with governance.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's response to the internal control over compliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other 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.

*Plante & Moran, PLLC*

March 24, 2025



**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Student Financial Assistance Cluster:</b>						
Federal Supplemental Educational Opportunity Grant	Direct	84.007	P007A232105	U.S. Department of Education	\$ 972,305	\$ -
Federal Work - Study Program	Direct	84.033	P033A232105	U.S. Department of Education	741,039	-
Federal Perkins Loan Program	Direct	84.038	P038A062105	U.S. Department of Education	1,859,457	-
Federal Pell Grant Program	Direct	84.063	P063P230246	U.S. Department of Education	19,579,815	-
Federal Direct Loan Program	Direct	84.268	P268K240246	U.S. Department of Education	85,359,265	-
Student Financial Assistance Cluster Total					<b>108,511,881</b>	-
<b>Research and Development Cluster:</b>						
U.S. Department of Agriculture						
Sustainable Agriculture Research and Education	Pass-through	10.215	CON: 86064	University of Minnesota	11,996	-
Sustainable Agriculture Research and Education	Pass-through	10.215	2023386403573	Michigan State University	655	-
U.S. Department of Agriculture Total					<b>12,651</b>	-
U.S. Department of Defense						
Basic and Applied Scientific Research	Direct	12.300	#N000142412177	Office of Naval Research	3,490	-
Military Medical Research and Development	Direct	12.420	HT94252310835	U.S. Department of Defense	86,347	-
Air Force Defense Research Sciences Program	Direct	12.800	FA9550-22-1-0397	Air Force Office of Scientific Research	131,316	-
Uniformed Services University Medical Research Projects	Pass-through	12.750	S-11021-07-02	Geneva Foundation	4,069	-
Uniformed Services University Medical Research Projects	Pass-through	12.750	S-11054-02	Geneva Foundation	6,907	-
Uniformed Services University Medical Research Projects	Pass-through	12.750	HU00012220039	Geneva Foundation	22,949	-
U.S. Department of Defense Total					<b>255,078</b>	-
U.S. Department of the Interior						
Earth Mapping Resources Initiative	Direct	15.073	G23AC00096-00	U.S. Geological Survey	62,200	53,933
Earth Mapping Resources Initiative	Direct	15.073	G23AC00432	U.S. Geological Survey	26,991	-
Great Lakes Restoration	Direct	15.662	F23AC01275	U.S. Fish and Wildlife Service	33,057	-
U.S. Geological Survey Research and Data Collection	Direct	15.808	G21AC10655-00	U.S. Geological Survey	10,404	-
U.S. Geological Survey Research and Data Collection	Direct	15.808	G22AC00488-00	U.S. Geological Survey	9,057	-
U.S. Geological Survey Research and Data Collection	Direct	15.808	G23AC00599	U.S. Geological Survey	9,860	-
National Cooperative Geologic Mapping Program	Direct	15.810	G21AC10814-00	U.S. Geological Survey	22,393	-
National Cooperative Geologic Mapping Program	Direct	15.810	G23AC00285-00	U.S. Geological Survey	57,580	3,957
National Geological and Geophysical Data Preservation Program	Direct	15.814	G23AP00214-00	U.S. Geological Survey	114,054	-

See notes to schedule of expenditures of federal awards.

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Research and Development Cluster (Continued):</b>						
National Geological and Geophysical Data Preservation Program	Direct	15.814	G24AP00152	U.S. Geological Survey	\$ 7,977	\$ -
Endangered Species Recovery Implementation	Pass-through	15.657	0406.21.073256	Rutgers, The State University of New Jersey	11,185	-
U.S. Department of the Interior Total					<b>364,758</b>	<b>57,890</b>
U.S. Department of Justice						
Treatment Court Discretionary Grant Program	Pass-through	16.585	KC QJUDP	County of Kalamazoo	47,508	-
Treatment Court Discretionary Grant Program	Pass-through	16.585	#581140-20-01	University of North Carolina at Wilmington	6,224	-
Treatment Court Discretionary Grant Program	Pass-through	16.585	58776A-23-0453-1 WMU-SUB-	University of North Carolina at Wilmington	11,568	-
U.S. Department of Justice Total					<b>65,300</b>	-
U.S. Department of Transportation						
Air Transportation Centers of Excellence	Pass-through	20.109	021466A	Iowa State University	21,801	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Pass-through	20.505	2019-0313-Z6	Michigan Department of Transportation	33,018	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Pass-through	20.505	2019-0313-Z8	Michigan Department of Transportation	81,600	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Pass-through	20.505	2022-0434	Michigan Department of Transportation	98,128	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Pass-through	20.505	2022-0434 Z3	Michigan Department of Transportation	72,741	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Pass-through	20.505	2022-0434 Z4	Michigan Department of Transportation	105,887	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Pass-through	20.505	2022-0434-Z5	Michigan Department of Transportation	57,447	-
U.S. Department of Transportation Total					<b>470,622</b>	-
National Aeronautics and Space Administration						
Science: Aerospace Education Services Program	Direct	43.001	80NSSC20K0498	National Aeronautics and Space Administration	49,156	-
Science: Aerospace Education Services Program	Direct	43.001	80NSSC20K0767	National Aeronautics and Space Administration	64,987	-
Science: Aerospace Education Services Program	Direct	43.001	80NSSC24K0792	National Aeronautics and Space Administration	24,313	-
Science: Aerospace Education Services Program	Direct	43.001	80NSSC24K0863	National Aeronautics and Space Administration	20,572	-
Space Technology	Direct	43.012	80NSSC20K1179	National Aeronautics and Space Administration	77,569	-
Science: Aerospace Education Services Program	Pass-through	43.001	R99003JA	Southwest Research Institute	36,447	-
Office of Stem Engagement (OSTEM)	Pass-through	43.008	SUBK00012001	University of Michigan	1,500	-
Office of Stem Engagement (OSTEM)	Pass-through	43.008	SUBK00012001	University of Michigan	3,841	-
Office of Stem Engagement (OSTEM)	Pass-through	43.008	SUBK00012001	University of Michigan	3,270	-
Office of Stem Engagement (OSTEM)	Pass-through	43.008	SUBK00012001	University of Michigan	4,990	-
Space Technology	Pass-through	43.012	AWD-002637-G6	Georgia Institute of Technology	178,393	-
National Aeronautics and Space Administration Total					<b>465,038</b>	-

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Research and Development Cluster (Continued):</b>						
National Endowment for the Arts and Humanities						
Promotion of the Humanities: Federal/State Partnership	Pass-through	45.129	HU011-22	Michigan Humanities Council	\$ 2,572	\$ -
National Endowment for the Arts and Humanities Total						
National Science Foundation					<b>2,572</b>	-
Engineering Grants	Direct	47.041	2138408	National Science Foundation	50,466	-
Engineering Grants	Direct	47.041	2232598	National Science Foundation	125,689	5,248
Engineering Grants	Direct	47.041	2244390	National Science Foundation	150,458	-
Engineering Grants	Direct	47.041	2243120	National Science Foundation	25,812	-
Mathematical and Physical Sciences	Direct	47.049	PHY1654379	National Science Foundation	75,800	-
Mathematical and Physical Sciences	Direct	47.049	1707467	National Science Foundation	3,527	-
Mathematical and Physical Sciences	Direct	47.049	CHE-1808554	National Science Foundation	6,688	-
Mathematical and Physical Sciences	Direct	47.049	2003581	National Science Foundation	108,979	-
Mathematical and Physical Sciences	Direct	47.049	2003379	National Science Foundation	74,953	-
Mathematical and Physical Sciences	Direct	47.049	2003592	National Science Foundation	80,280	-
Mathematical and Physical Sciences	Direct	47.049	2110218	National Science Foundation	161,104	-
Mathematical and Physical Sciences	Direct	47.049	2152524	National Science Foundation	29,643	-
Mathematical and Physical Sciences	Direct	47.049	2209376-000	National Science Foundation	76,632	-
Mathematical and Physical Sciences	Direct	47.049	2204039	National Science Foundation	96,449	-
Mathematical and Physical Sciences	Direct	47.049	2236541	National Science Foundation	83,663	-
Mathematical and Physical Sciences	Direct	47.049	2349004	National Science Foundation	20,099	-
Geosciences	Direct	47.050	1936518	National Science Foundation	34,641	-
Geosciences	Direct	47.050	2026882	National Science Foundation	132,266	-
Geosciences	Direct	47.050	2120193	National Science Foundation	78,740	-
Computer and Information Science and Engineering	Direct	47.070	2030611	National Science Foundation	81,853	-
Computer and Information Science and Engineering	Direct	47.070	2320951	National Science Foundation	47,132	-
Biological Sciences	Direct	47.074	DEB-1754627	National Science Foundation	(298)	-
Biological Sciences	Direct	47.074	1952726	National Science Foundation	124,543	-
Biological Sciences	Direct	47.074	2146882	National Science Foundation	191,960	-
Biological Sciences	Direct	47.074	2218954	National Science Foundation	87,077	26,902
Biological Sciences	Direct	47.074	2225131	National Science Foundation	70,078	-

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Research and Development Cluster (Continued):</b>						
Biological Sciences	Direct	47.074	2325341	National Science Foundation	\$ 45,156	-
Social, Behavioral, and Economic Sciences	Direct	47.075	2141844	National Science Foundation	19,383	-
Social, Behavioral, and Economic Sciences	Direct	47.075	2316197	National Science Foundation	36,479	-
STEM Education (formerly Education and Human Resources)	Direct	47.076	DRL-1720613	National Science Foundation	179,930	59,283
STEM Education (formerly Education and Human Resources)	Direct	47.076	1726328	National Science Foundation	13,018	-
STEM Education (formerly Education and Human Resources)	Direct	47.076	1726315	National Science Foundation	46,164	-
STEM Education (formerly Education and Human Resources)	Direct	47.076	1841783	National Science Foundation	1,352,114	76,164
STEM Education (formerly Education and Human Resources)	Direct	47.076	1914880	National Science Foundation	51,275	-
STEM Education (formerly Education and Human Resources)	Direct	47.076	1935944	National Science Foundation	18,673	-
STEM Education (formerly Education and Human Resources)	Direct	47.076	2000388	National Science Foundation	314,693	265,415
STEM Education (formerly Education and Human Resources)	Direct	47.076	2030720	National Science Foundation	167,163	-
STEM Education (formerly Education and Human Resources)	Direct	47.076	2043620	National Science Foundation	31,785	-
STEM Education (formerly Education and Human Resources)	Direct	47.076	2054920	National Science Foundation	22,546	-
STEM Education (formerly Education and Human Resources)	Direct	47.076	2201792-000	National Science Foundation	158,416	112,204
STEM Education (formerly Education and Human Resources)	Direct	47.076	2332143	National Science Foundation	5,382	3,564
NSF Technology, Innovation, and Partnerships	Direct	47.084	2213946	National Science Foundation	228,030	-
NSF Technology, Innovation, and Partnerships	Direct	47.084	2213959	National Science Foundation	98,281	-
Biological Sciences	Pass-through	47.074	0518 G YB915	University of California, Los Angeles	1,070	-
Social, Behavioral, and Economic Sciences	Pass-through	47.075	226101122A	The University of Texas at El Paso	62,780	-
Social, Behavioral, and Economic Sciences	Pass-through	47.075	20220563-01-WMU	University of North Carolina at Charlotte	5,122	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	10025	Calvin College	8,559	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	1708054Z1	Michigan Technological University	8,000	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	32563-01	Rochester Institute of Technology	19,276	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	F-15-19-01 PO# IB00450656	New York University	29,527	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	5119692	University of North Carolina at Chapel Hill	14,306	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	SUBK00015229	University of Michigan	63,080	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	75575510747	Kalamazoo College	23,706	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	3006712568	University of Michigan	39,987	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	2141952	Alma College	17,106	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	250064-23WMU	University of Arkansas at Little Rock	27,909	-
STEM Education (formerly Education and Human Resources)	Pass-through	47.076	60066090 WMU	Northwestern University	11,966	-

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Research and Development Cluster (Continued):</b>						
NSF Technology, Innovation, and Partnerships	Pass-through	47.084	RC114751WMLU	Michigan State University	\$ 22,346	\$ -
NSF Technology, Innovation, and Partnerships	Pass-through	47.084	RC116126WMLU	Michigan State University	12,302	-
National Science Foundation Total					<b>5,173,764</b>	<b>548,780</b>
U.S. Department of Energy						
Cybersecurity, Energy Security & Emergency Response (CESER)	Direct	81.008	DE-CR0000029	U.S. Department of Energy	247,629	-
Conservation Research and Development	Direct	81.086	DE-EE0009111	U.S. Department of Energy	1,236,410	608,940
Conservation Research and Development	Direct	81.086	DE-EE0009657	U.S. Department of Energy	479,087	236,506
Conservation Research and Development	Direct	81.086	DE-EE0010862	U.S. Department of Energy	171,957	-
Fossil Energy Research and Development	Direct	81.089	DE-FE0032368	U.S. Department of Energy	97,718	7,606
Conservation Research and Development	Pass-through	81.086	PO S366209	University of Texas at Dallas	139,175	-
Renewable Energy Research and Development	Pass-through	81.087	SA-20-04	Remade Institute	152,414	78,000
Fossil Energy Research and Development	Pass-through	81.089	US001-0000780168, 1-1	Battelle Memorial Institute	45,359	-
Other Programs: CFDA Not Identified	Pass-through	81.UN	2F-60263	Argonne National Laboratory	8,693	-
Other Programs: CFDA Not Identified	Pass-through	81.UN	3F-60190	Argonne National Laboratory	44,537	-
U.S. Department of Energy Total					<b>2,622,979</b>	<b>931,052</b>
U.S. Department of Education						
Higher Education Institutional Aid	Pass-through	84.031	17-108-1	Indiana State University	70,158	-
U.S. Department of Education Total					<b>70,158</b>	<b>-</b>
U.S. Department of Health and Human Services						
Drug Use and Addiction Research Programs	Direct	93.279	1R01DA045733-01A1	U.S. Department of Health and Human Services	166,136	-
Allergy and Infectious Diseases Research	Direct	93.855	1R03AI156432-01A1	U.S. Department of Health and Human Services	9,902	-
Biomedical Research and Research Training	Direct	93.859	1R15GM139069-01A1	U.S. Department of Health and Human Services	129,830	-
Biomedical Research and Research Training	Direct	93.859	1R15GM150073-01	U.S. Department of Health and Human Services	119,039	-
Child Health and Human Development Extramural Research	Direct	93.865	R15HD097585	U.S. Department of Health and Human Services	100,538	10,908
Vision Research	Direct	93.867	1R15EY035803-01	U.S. Department of Health and Human Services	24,411	-
Research on Healthcare Costs, Quality and Outcomes	Pass-through	93.226	R18HS029283-01	Western Michigan University Homer Stryker M.D. School of Medicine	147,170	-
Drug Use and Addiction Research Programs	Pass-through	93.279	11098	DynamiCare Health, Inc.	97,638	-
Drug Use and Addiction Research Programs	Pass-through	93.279	736947	University of Arizona	4,763	-

See notes to schedule of expenditures of federal awards.

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Research and Development Cluster (Continued):</b>						
Clinical Research	Pass-through	93.333	23-0187	Families Against Narcotics	\$ 69,531	\$ -
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	Pass-through	93.433	LU-520133-8	Langston University	18,669	-
Cardiovascular Diseases Research	Pass-through	93.837	100-1091654-93310	The Research Foundation of State University of New York	3,408	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	Pass-through	93.853	PO 3005714662	University of Michigan	4,038	-
Aging Research	Pass-through	93.866	3007910416	University of Michigan	12,001	-
U.S. Department of Health and Human Services Total					<b>907,074</b>	<b>10,908</b>
U.S. Agency for International Development						
USAID Foreign Assistance for Programs Overseas	Pass-through	98.001	2000010564	The National Academy of Sciences	1,861	-
USAID Foreign Assistance for Programs Overseas	Pass-through	98.001	SCON #10000800	The National Academy of Sciences	51,864	-
U.S. Agency for International Development Total					<b>53,725</b>	<b>-</b>
Research and Development Cluster: Total					<b>10,463,719</b>	<b>1,548,630</b>
<b>TRIO Cluster:</b>						
TRIO: Student Support Services	Direct	84.042	P042A200331	U.S. Department of Education	252,054	-
TRIO: Student Support Services	Direct	84.042	P042A200480	U.S. Department of Education	453,737	-
TRIO: Upward Bound	Direct	84.047	P047A221065	U.S. Department of Education	274,204	-
TRIO Cluster: Total					<b>979,995</b>	<b>-</b>
<b>Teacher Quality Partnership Grants Cluster:</b>						
Teacher Quality Enhancement Grants	Direct	84.336	S336S200011	U.S. Department of Education	1,047,972	-
Teacher Quality Partnership Grants Cluster: Total					<b>1,047,972</b>	<b>-</b>
<b>Other Federal Awards</b>						
U.S. Department of Agriculture						
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	20230381-00	Michigan Department of Health and Human Services	98,032	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	11493	Michigan Department of Health and Human Services	84,462	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20241581-00	Michigan Department of Health and Human Services	211,341	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20245631-00	Michigan Department of Health and Human Services	3,484	-

See notes to schedule of expenditures of federal awards.

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Other Federal Awards (Continued)</b>						
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20241580-00	Michigan Department of Health and Human Services	\$ 2,548	\$ -
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Pass-through	10.557	E20245632-00	Michigan Department of Health and Human Services	38,518	-
U.S. Department of Agriculture Total					<b>438,385</b>	-
Promotion of the Humanities: Education Development and Demonstration	Direct	45.162	AA-295742-24	National Endowment for the Humanities	13,919	-
Laura Bush 21st Century Librarian Program	Direct	45.313	RE-254920-OLS-23	National Endowment for the Humanities	92,195	-
National Endowment for the Arts and the Humanities Total					<b>106,114</b>	-
Small Business Administration						
Small Business Development Center	Pass-through	59.037	MISBDC 2023-9 PO0102433	Grand Valley State University	170,323	-
Small Business Development Center	Pass-through	59.037	PO-1001513 WMU R11 SBDC24	Grand Valley State University	130,966	-
Small Business Administration Total					<b>301,289</b>	-
U.S. Department of Education						
Fund for the Improvement of Postsecondary Education	Direct	84.116	00000000 P116Z220105	U.S. Department of Education	514,774	-
Rehabilitation Long-Term Training	Direct	84.129	H129P190007	U.S. Department of Education	168,765	-
Rehabilitation Long-Term Training	Direct	84.129	H129P190001	U.S. Department of Education	183,209	-
Migrant Education: College Assistance Migrant Program	Direct	84.149	S149A170017	U.S. Department of Education	4,636	-
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	Direct	84.215	S215N210034	U.S. Department of Education	6,578,528	5,575,299
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K170155-18	U.S. Department of Education	12,898	-
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K200043	U.S. Department of Education	282,040	-
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325K220030	U.S. Department of Education	138,751	-
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Direct	84.325	H325R230030	U.S. Department of Education	22,542	5,869
Special Education: Technology and Media Services for Individuals with Disabilities	Direct	84.327	H327S200006	U.S. Department of Education	546,485	-
Child Care Access Means Parents in School	Direct	84.335	P335A210021	U.S. Department of Education	259,175	-

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Other Federal Awards (Continued)</b>						
English Language Acquisition Grants	Direct	84.365	T365Z170217-18	U.S. Department of Education	\$ 21,596	\$ -
English Language Acquisition Grants	Direct	84.365	T365Z220027	U.S. Department of Education	451,939	-
Supporting Effective Educator Development Program	Direct	84.423	S423A230051	U.S. Department of Education	1,183,556	44,527
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	Pass-through	84.325	H325D220044	Utah State University	48,762	-
Gaining Early Awareness and Readiness for Undergraduate Programs	Pass-through	84.334	11438	Michigan Department of Talent and Economic Development	14,107	-
Gaining Early Awareness and Readiness for Undergraduate Programs	Pass-through	84.334		Michigan Department of Talent and Economic Development	82,040	-
<b>U.S. Department of Education Total</b>					<b>10,513,803</b>	<b>5,625,696</b>
U.S. Department of Health and Human Services	Direct	93.243	H79SM084638	U.S. Department of Health and Human Services	374,115	-
Substance Abuse and Mental Health Services: Projects of Regional and National Significance	Direct	93.493	H79FG001012	U.S. Department of Health and Human Services	896,365	99,000
Congressional Directives: Substance Abuse and Mental Health Services	Direct	93.732	5 M01HP31394	U.S. Department of Health and Human Services	464,164	38,329
Mental and Behavioral Health Education and Training Grants	Direct	93.822	D1850063	Health Resources & Services Admin	462,124	-
Health Careers Opportunity Program	Pass-through	93.110	5T73MC30119-07-00	Wayne State University	311	-
Maternal and Child Health Federal Consolidated Programs	Pass-through	93.658	SUBK00020525	University of Michigan	39,394	-
Foster Care: Title IV-E	Pass-through	93.732	718830	University of Arizona	15,179	-
Mental and Behavioral Health Education and Training Grants	Pass-through	93.732	# 719095	University of Arizona	18,662	-
Mental and Behavioral Health Education and Training Grants	Pass-through	93.926	2019-1396	Kalamazoo County Health and Community Services	7,974	-
Healthy Start Initiative	Pass-through	93.991	E20224844-00	City of Kalamazoo	64	-
Preventive Health and Health Services Block Grant	Pass-through	93.991	E20234700-00	City of Kalamazoo	4,710	-
Preventive Health and Health Services Block Grant	Pass-through	93.994	E20233687-00	Michigan Department of Health and Human Services	5,538	-
Maternal and Child Health Services Block Grant to the States	Pass-through	93.994	20240014-00	Michigan Department of Health and Human Services	1,984	-
Maternal and Child Health Services Block Grant to the States	Pass-through	93.994		Michigan Department of Health and Human Services	2,290,584	137,329
<b>U.S. Department of Health and Human Services Total</b>					<b>137,329</b>	<b>137,329</b>



**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

Federal Agency/Program Title	Direct/ Pass-through	Assistance Listing Number	Award Number	Grantor Name	Total Expenditures	Subaward Payments
<b>Other Federal Awards (Continued)</b>						
U.S. Department of Treasury						
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Pass-through	21.027	SLFRP0127	State of Michigan	\$ 543,294	\$ -
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Pass-through	21.027	E20240085	Michigan Department of Labor and Economic Opportunity	14,873	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Pass-through	21.027	MEDC SBSH 398728	Battle Creek Unlimited, Inc.	7,362	-
U.S. Department of Treasury Total					<b>565,529</b>	-
Other Federal Awards Total					<b>14,215,704</b>	<b>5,763,025</b>
<b>TOTAL OTHER FEDERAL AWARDS</b>					<b>14,215,704</b>	<b>5,763,025</b>
<b>TOTAL FEDERAL EXPENDITURES</b>					<b>\$ 135,219,271</b>	<b>\$ 7,311,654</b>

---

## Notes to Schedule of Expenditures of Federal Awards

---

Year Ended June 30, 2024

### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Western Michigan University (the "University") under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

### Note 2 - Summary of Significant Accounting Policies

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

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

### Note 3 - Adjustments and Transfers

During the year ended June 30, 2024, there were the following transfers of grant overpayments:

As allowable and in accordance with federal regulations issued by the Department of Education, the University carried forward and expended \$88,116 of Federal Work-Study (84.033) funds from the year ended June 30, 2023 to the year ended June 30, 2024. The University transferred \$182,362 of Federal Work-Study funds to Supplemental Education Opportunity Grant (84.007) for the year ended June 30, 2024. The University carried forward \$45,884 of Federal Work-Study funds from the year ended June 30, 2024 to the year ending June 30, 2025.

### Note 4 - Loan Balances

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of expenditures of federal awards. These expenditures were paid from funds available from the repayment of prior loans. There were no federal Perkins loans advanced to students during the current year, and the balance outstanding at June 30, 2024 was \$1,219,856.

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2024**

**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?   X   Yes    \_\_\_\_\_ 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)?   X   Yes    \_\_\_\_\_ 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	Student Financial Assistance Cluster	Unmodified
84.423	Supporting Effective Education Development Program	Unmodified
94.493	Substance Abuse and Mental Health Services: Congressional Directives	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$801,222

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes      X   No

**Section II - Financial Statement Audit Findings**

Reference Number	Finding
<b>Current Year</b>	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section III - Federal Program Audit Findings

Reference Number	Finding
2024-001	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Student Financial Assistance Cluster - Federal Direct Student Loan Program, ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p><b>Federal Award Identification Number and Year</b> - Various</p> <p><b>Pass-through Entity</b> - N/A</p> <p><b>Finding Type</b> - Material weakness and material noncompliance with laws and regulations</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - The University has 60 days from the date the University determines an enrollment status change to report to National Student Loan Data System (NSLDS). The enrollment reporting must be updated for changes in the data elements for the campus record and program record and submitted electronically through the batch method, spreadsheet submittal, or the NSLDS website (34 CFR 685.309).</p> <p><b>Condition</b> - Of the 40 students selected for enrollment reporting testing, the University did not properly update the student enrollment information for 6 students accurately.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - Out of a sample of 40 students, our testing identified 5 students that were reported as withdrawn from the University with the improper enrollment effective date and 1 student that changed their address at the University and it was not reported to NSLDS.</p> <p><b>Cause and Effect</b> - The University did not have formal procedures and controls in place to determine the appropriate effective date of unofficial withdrawals or properly identify students that changed their address within the University's student information system and ensure these students were properly reported in the monthly enrollment roster.</p> <p><b>Recommendation</b> - The University should update its policy to align the definition of the enrollment effective date with the regulations and implement controls to ensure the appropriate data elements are complete, accurate, and timely prior to submission.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2024-001 (Continued)	<p data-bbox="360 512 1481 600"><b>Views of Responsible Officials and Corrective Action Plan</b> - To ensure accurate and timely reporting of student withdrawals, the registrar's office and the office of student financial aid have implemented a new process in compliance with 34 CFR 685.309(b) and 34 CFR 668.22:</p> <ul data-bbox="360 625 1481 926" style="list-style-type: none"><li data-bbox="360 625 1481 716">• The office of student financial aid will generate a list of students who received all failing grades and whose last date of attendance was reported as prior to the end of the term. The report will be shared with the registrar's office.</li><li data-bbox="360 741 1481 831">• The registrar's office will then update the student enrollment status to withdrawn in the national student clearinghouse database, using the reported last date of attendance as the effective date.</li><li data-bbox="360 856 1481 926">• All updates will be submitted within 30 days of determination or included in the next NSLDS reporting cycle, per federal requirements.</li></ul> <p data-bbox="360 951 1481 1035">Staff have received additional training to ensure accurate enrollment status reporting. Additionally, an internal audit process will be implemented to verify that enrollment records are accurately updated each semester.</p>