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# Central Michigan University

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**June 30, 2021**

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

**Independent Auditor's Report**

To the Board of Trustees  
Central Michigan University

We have audited the financial statements of Central Michigan University (the "University") and its discretely presented component units as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 23, 2021, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to September 23, 2021. We did not audit the financial statements of CMU Medical Education Partners (CMEP) or the Institute for Excellence in Education (IEE), which represent all of the assets, net assets, and revenue of the discretely presented component units. Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for CMEP and IEE, is based on the report of the other auditors.

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

*Plante & Moran, PLLC*

March 23, 2022

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  
Central 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, fiduciary activities, and discretely presented component units of Central Michigan University (the "University") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 23, 2021. Our report includes reference to other auditors who audited the financial statements of CMU Medical Education Partners (CMEP) and the Institute for Excellence in Education (IEE), as described in our report on Central Michigan University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of CMEP and IEE were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Trustees  
Central 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 23, 2021

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  
Central Michigan University

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

We have audited Central Michigan University's (the "University") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2021. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

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

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

***Other Matter***

The results of our auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with the OMB Uniform Guidance, which are described in the accompanying schedule of findings and questioned costs as Findings 2021-001 and 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

The University's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on them.

To the Board of Trustees  
Central Michigan University

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

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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 of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Findings 2021-001 and 2021-002, that we consider to be material weaknesses.

The University's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on them.

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 23, 2022

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
<b>Student Financial Assistance Cluster</b>					
<b>U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grants 2020-21	Direct	84.007	P007A201985	\$ -	\$ 463,130
Federal Work-Study Program 2020-21	Direct	84.033	P033A201985	-	1,033,664
Federal Pell Grant Program 2019-20	Direct	84.063	P063P190222	-	(29,003)
Federal Pell Grant Program 2020-21	Direct	84.063	P063P200222	-	20,206,400
William D. Ford Federal Direct Student Loans Sub Prog 2019-20	Direct	84.268	P268K200222	-	5,239
William D. Ford Federal Direct Student Loans Unsub Prog 2019-20	Direct	84.268	P268K200222	-	(88,847)
William D. Ford Federal Direct Student Loans Plus Prog 2019-20	Direct	84.268	P268K200222	-	92,974
William D. Ford Federal Direct Student Loans Sub Prog 2020-21	Direct	84.268	P268K210222	-	24,052,083
William D. Ford Federal Direct Student Loans Unsub Prog 2020-21	Direct	84.268	P268K210222	-	69,148,485
William D. Ford Federal Direct Student Loans Plus Prog 2020-21	Direct	84.268	P268K210222	-	32,530,850
Teacher Education Assistance for College and Higher Education Grant 2020-21	Direct	84.379	P379T210222	-	21,643
Total Student Financial Assistance Cluster				-	147,436,618
<b>TRIO Cluster</b>					
<b>U.S. Department of Education</b>					
TRIO Talent Search 2019-20 STEM	Direct	84.044A	P044A160830-19A	-	22,227
TRIO Talent Search 2019-20	Direct	84.044A	P044A160830-19	-	37,768
TRIO Talent Search 2020-21	Direct	84.044A	P044A160830 - 20	-	238,616
TRIO Upward Bound STEM NW	Direct	84.047A	P047A171420-18B	-	528
TRIO Upward Bound STEM SW	Direct	84.047A	P047A171511-18B	-	2,545
TRIO Upward Bound Northwest Detroit 2019-20	Direct	84.047A	P047A171420-19	-	40,081
TRIO Upward Bound Southwest Detroit 2019-20	Direct	84.047A	P047A171511-19	-	37,707
TRIO Upward Bound Northwest Detroit 2020-21	Direct	84.047A	P047A171420 - 20	-	152,536
TRIO Upward Bound Southwest Detroit 2020-21	Direct	84.047A	P047A171511 - 20	-	156,489
TRIO McNair Post-Baccalaureate Achievement - Preparation for Success 2019-20	Direct	84.217A	P217A170155-19	-	51,518
TRIO McNair Post-Baccalaureate Achievement - Preparation for Success 2020-21	Direct	84.217A	P217A170155 - 20	-	193,208
Total TRIO Cluster				-	933,223
<b>Research and Development Cluster</b>					
<b>U.S. Department of Commerce</b>					
<b>National Oceanic and Atmospheric Administration</b>					
Passed through Michigan Department of Environment, Great Lakes, and Energy Coastal Zone Management Administration Awards - Underwater Cultural Resources Public Access and Research Conference	Pass-through	11.419	20-PA-002	-	(6,512)
Passed through The Regents of the University of Michigan National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - The Role of Dreissenid Mussels in Transforming Nutrient Loads into Algal Blooms	Pass-through	11.432	SUBK00009207	-	1,208
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Estimates of Production and Occurrence of Potentially Harmful Algal Blooms	Pass-through	11.432	SUBK00011168	-	32,189
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Spatio-Temporal Variation in Phytoplankton Production and Taxonomic Composition	Pass-through	11.432	SUBK00012653	-	138
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - The Cooperative Institute for Great Lakes Research (CIGLR): A Proposal	Pass-through	11.432	SUBK00012926	-	25,000
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - CIGLR Graduate Fellowship in Support of Detroit & St. Clair River Native Mussel	Pass-through	11.432	SUBK00015292	-	5,230
Passed through The Board of Regents of the University of Oklahoma Weather and Air Quality Research - Deep Learning for Operational Identification and Prediction of Synoptic Fronts	Pass-through	11.459	2021-04	-	487
Total U.S. Department of Commerce				-	57,740
<b>U.S. Department of the Interior</b>					
<b>U.S. Fish and Wildlife Service</b>					
Fish and Wildlife Management Assistance - Surveys and Habitat Modeling for Native Mussels on Detroit and St. Clair Rivers	Direct	15.608	F18AP00612	-	51,218
Great Lakes Restoration - Using Environmental DNA (eDNA) as a Detection Tool for Mussel	Direct	15.662	F20AC10588	-	9,019
Passed through Winous Point Marsh Conservancy Migratory Bird Joint Ventures - Developing Habitat Occupancy Models for King Rails in the Great Lakes Region	Pass-through	15.637	001	-	13,659
Passed through Michigan State University Great Lakes Restoration - Poweshiek Skippering Conservation: Habitat Management Plans	Pass-through	15.662	RC110074-CMU	-	49,589
Great Lakes Restoration - Prairie Species Conservation, Habitat Management, and Captive Rearing	Pass-through	15.662	RC111533-CMU	-	4,017
Passed through Michigan Department of Environmental Quality Great Lakes Restoration - European Frog-Bit Adaptive Management Framework	Pass-through	15.662	2018-0213	-	64,736
<b>National Park Service</b>					
Preservation of Japanese American Confinement Sites - Minidoka Internment Camp Housing Project	Direct	15.933	P19AP00225	-	4,621
Total U.S. Department of the Interior				-	196,859
<b>U.S. Department of the Treasury</b>					
Passed through Michigan Department of Environment, Great Lakes, and Energy COVID-19 - Coronavirus Relief Fund - Monitor Wastewater Sources for the Presence of SARS CoV2	Pass-through	21.019	2020-7516	-	95,401
COVID-19 - Coronavirus Relief Fund - Bio-Rad ddPCR System	Pass-through	21.019	N/A	-	192,199
Total U.S. Department of the Treasury				-	287,600

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (Continued)</b>					
<b>National Science Foundation</b>					
Engineering Grants - Collaborative Research: Enriching the Professional Dev. of School Teachers	Direct	47.041	1542368	\$ -	\$ 28,081
Engineering Grants - Supporting Rural Secondary School Student Learners in Developing Engineering	Direct	47.041	1542368	-	1,091
Engineering Grants - Full-Waveform Inversion of Seismic Input Motions in a Truncated Domain	Direct	47.041	2044887	-	63,524
Engineering Grants - REU: Full-Waveform Inversion of Seismic Input Motions in a Truncated Domain	Direct	47.041	2044887	-	2,520
Mathematical and Physical Sciences - Research in Several Complex Variables	Direct	47.049	1600371	-	984
Mathematical and Physical Sciences - Precision Measurements with the CHIP-TRAP	Direct	47.049	1607429	-	5,807
Mathematical and Physical Sciences - High-Precision Optical Long-Based Interferometry Physics	Direct	47.049	1614983	-	148
Mathematical and Physical Sciences - CAREER: Chemical Tools for Understanding the Mycomembrane of <i>Corynebacterineae</i>	Direct	47.049	1654408	-	52,910
Mathematical and Physical Sciences - Beta-Decay Experiments Along the r-Process Path	Direct	47.049	1714153	-	15,613
Geosciences - Collab: Microscopic Fracturing and Macroscopic Weakening: A Novel Model	Direct	47.050	1755274	52,615	75,592
Geosciences - Improving High-Impact Hail Event Forecasts by Linking Hail Environments	Direct	47.050	1855054	-	61,510
Geosciences - Collaborative Research: Transantarctic Dispersal Corridors	Direct	47.050	1916665	-	88,321
Geosciences - CAREER: Toward a Global Understanding of Severe Convective Environments	Direct	47.050	1945286	-	52,046
Biological Sciences - CAREER: MicroRNA Pathways Controlling Development After Diapause	Direct	47.074	1652283	-	115,971
Biological Sciences - RCN-UBE: Biodiversity Literacy in Undergraduate Education - BLUE Data Network	Direct	47.074	1730526	15,703	25,839
Biological Sciences - Engaging Underrepresented Populations in Biodiversity Sciences	Direct	47.074	1746715	-	92
Biological Sciences - REU Site: Great Lakes Ecosystem Research to Build Foundations for STEM Futures	Direct	47.074	1757418	-	45,379
Biological Sciences - Securing the Safety of Critical Great Lakes Alcohol Preserved Specimens	Direct	47.074	1840725	-	33,540
Social, Behavioral, and Economic Sciences - Collaborative Research: The Impact of Face-to-Face and Remote Interviewing	Direct	47.075	1654828	-	42
Social, Behavioral, and Economic Sciences - Collab Research: Exoneration and Compensation: The Role of False Confessions	Direct	47.075	2043257	-	14,953
Education and Human Resources - Practical Active Learning Stations	Direct	47.076	1608043	-	2,955
Education and Human Resources - Understanding the Barriers to Institutional Success for Women in STEM at CMU	Direct	47.076	1937011	-	110,505
Polar Programs - RAPID: Meta-Genomic/Transcriptomic Investigation of Complex Organic Matter	Direct	47.078	2031442	-	24,551
Passed through Brown University					
Biological Sciences - NeuroNex Technology Hub: Bioluminescence for Optimal Brain Control and Imaging	Pass-through	47.074	1106	-	359,532
Passed through Arizona Board of Regents on Behalf of the University of Arizona					
Biological Sciences - Gene Regulatory Networks in the Maize Endosperm	Pass-through	47.074	316615	-	134,200
Passed through Salish Kootenai College					
Education and Human Resources - All Nations Louis Stokes Alliance for Minority Participation 2020-21	Pass-through	47.076	CMU2018-2	-	4,000
Passed through Michigan State University					
Office of International Science and Engineering - AccelNet: International Research Network for Nuclear Astrophysics (IReNA)	Pass-through	47.079	RC110338CMU	-	(855)
Total National Science Foundation				68,318	1,318,851
<b>Environmental Protection Agency</b>					
Great Lakes Program - Coastal Wetland Monitoring: Continued Implementation by GLCWC	Direct	66.469	00E01567-0	1,080,204	1,553,001
Great Lakes Program - Continuation of the GLCWMP: 2020-2025	Direct	66.469	00E02956-0	-	137,672
Passed through Michigan Department of Environment, Great Lakes and Energy					
Regional Wetland Program Development Grants - Continuing Assessment of the Health of Michigan Palustrine Wetlands and Index	Pass-through	66.461	W-WET-20-1	-	50,202
Great Lakes Program - European Frog-Bit: Assessing Impacts and On-Going Management	Pass-through	66.469	2019-EFB1	104,999	220,925
Passed through The Nature Conservancy					
Great Lakes Program - Integrated Pest Management of Rusty Crayfish	Pass-through	66.469	010318-1	-	6,400
Passed through Michigan Department of Natural Resources					
Great Lakes Program - Identification of Coaster Brook Trout Collected in Shoreline and Stream Surveys	Pass-through	66.469	FISH2 2021-13	-	726
Total Environmental Protection Agency				1,185,203	1,968,926
<b>U.S. Department of Energy</b>					
Office of Science Financial Assistance Program - High-Precision Penning Trap Measurements	Direct	81.049	DE-SC0015927	-	142,427
Office of Science Financial Assistance Program - In Operando and Element Specific X-Ray Scattering	Direct	81.049	DE-SC0006877	-	35,732
Office of Science Financial Assistance Program - FLO-SIC: Efficient Density Functional Theory Calculations	Direct	81.049	DE-SC0018331	815,566	1,177,147
Office of Science Financial Assistance Program - Time-of-Flight Experiments for Nuclear Structures and Astrophysics	Direct	81.049	DE-SC0020406	-	187,437
Office of Science Financial Assistance Program - Renewal Proposal: Investigation of the Role of Nuclear Physics in Heavy Element	Direct	81.049	DE-SC0014285	-	89,134
Office of Science Financial Assistance Program - Computational Methods Based on Density Functional Theory for Reactions	Direct	81.049	DE-SC0005027	-	10,851
Passed through University of Southern California					
Office of Science Financial Assistance Program - Quantum Computation for Quantum Prediction of Materials and Molecular Properties	Pass-through	81.049	111238210	-	139,935
Passed through University of North Carolina					
Office of Science Financial Assistance Program - Nuclear Theory for Double-Beta Decay and Fundamental Symmetries Year 3	Pass-through	81.049	5103975	-	14,186
Total U.S. Department of Energy				815,566	1,796,849
<b>U.S. Department of Health and Human Services</b>					
<b>National Institutes of Health</b>					
Trans-NIH Research Support - Severity Predictors Using Immunology and Transcriptomics in Saliva	Direct	93.310	1R61HD105610-01	55,474	186,553
Extramural Research Programs in the Neurosciences and Neurological Disorders - BioLuminescent OptoGenetics (BL-OG): A Novel and Versatile Strategy Year 3	Direct	93.853	5U01NS099709-03	-	(264)
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Control of Synaptically-Connected Circuit Elements	Direct	93.853	1R01NS120832-01	-	46,352
Allergy and Infectious Diseases Research - Chemoenzymatic Synthesis of Trehalose Analogues	Direct	93.855	2R15AI117670-02	15,013	126,081
Biomedical Research and Research Training - Mechanisms of RNP Granule Assembly and Function in the Germ Line	Direct	93.859	2R15GM109337-02A1	-	126,312
Biomedical Research and Research Training - Examining the Role of Extracellular Vesicles in	Direct	93.859	1R15GM132992-01A1	-	134,945
Child Health and Human Development Extramural Research - The role of copines in the regulation of the actin	Direct	93.859	2R15GM078089-03	-	19,506
Child Health and Human Development Extramural Research - Genes, Education, and Gene-Education Interactions in Obesity and Mental Health	Direct	93.865	1R01HD094011-01	165,105	286,449
Child Health and Human Development Extramural Research - Improving Parent-Child Interactions to Prevent Obesity in Early Childhood	Direct	93.865	1R21HD093944-01	30,191	69,516
Agging Research - Generating Mouse Models of Amyloid Beta and Tau Proteinopathy in AD	Direct	93.866	1R03AG060144-01	-	12,587
Vision Research - Non-Invasive Nanoparticle Platform for Tool Delivery to the Brain	Direct	93.867	1R21EY030012-01	-	150,221
Vision Research - Crespo Supplement: Non-Invasive Nanoparticle Platform for Tool Delivery	Direct	93.867	3R21EY030012-01S1	-	33,953

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<b>National Institutes of Health (Continued)</b>					
Passed through Michigan State University					
Trans-NIH Research Support - Prenatal Exposures and Child Health Outcomes: A Statewide Study	Pass-through	93.310	RC108889CMU	\$ 33,399	\$ -
Trans-NIH Research Support - Prenatal Exposures and Child Health Outcomes: A Statewide Study	Pass-through	93.310	RC108889CMU	27,469	27,469
Aging Research - Influence of Chronic Systemic Inflammation on Sporadic Alzheimer's Disease	Pass-through	93.866	RC108278CMU	-	28,493
Passed through Fred Hutchinson Cancer Research Center					
Cancer Cause and Prevention Research - Dextrazoxane and Prevention of Anthracycline-Related Cardiomyopathy	Pass-through	93.393	1025635	-	30,207
Passed through Washington University					
Cardiovascular Diseases Research - Treating Secondary Cardiomyopathies by Mimicking the Adaptive Hepatic	Pass-through	93.837	WU-21-32	-	46,164
Passed through HealthCore, Inc					
Cardiovascular Diseases Research - Long Term Outcomes after Multisystem Inflammatory Syndrome in Children	Pass-through	93.837	U24HL135691	-	16,321
Passed through Wayne State University					
Lung Diseases Research - Translating an Efficacious Illness Management Intervention	Pass-through	93.838	WSU20049	-	14,894
Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN)	Pass-through	93.865	N/A	-	38,202
Passed through University of California S.F. then passed through Wayne State University					
Extramural Research Programs in the Neurosciences and Neurological Disorders - Brain Vascular Malformation Consortium: Predictors of Clinical Course	Pass-through	93.853	WSU21011	-	11,606
Passed through University of Utah					
Child Health and Human Development Extramural Research - Pediatric Critical Care and Trauma Scientist Development Program	Pass-through	93.865	10051369-07	-	750
Child Health and Human Development Extramural Research - Pediatric Critical Care and Trauma Scientist Development Program Year 2	Pass-through	93.865	10051369-07	-	115,574
Passed through University of California, San Diego					
Vision Research - Highly Specific Control of Neurons w/ Photoswitchable Bioluminescent Optogenetics	Pass-through	93.867	125522057	-	31,625
<b>Substance Abuse and Mental Health Services Administration</b>					
Passed through Calhoun County Mental Health Authority					
Assisted Outpatient Treatment - Calhoun County Assisted Outpatient Treatment Program	Pass-through	93.997	1H79SM082940-01	-	22,136
Total U.S. Department of Health and Human Services				326,651	1,575,652
Total Research and Development Cluster				2,395,738	7,202,477
<b>Other Federal Awards</b>					
<b>U.S. Department of Agriculture</b>					
Passed through Michigan Department of Education					
Child and Adult Care Food Program 2019-20	Pass-through	10.558	370005017	-	4,314
Child and Adult Care Food Program 2020-21	Pass-through	10.558	370005017	-	20,135
Total U.S. Department of Agriculture				-	24,449
<b>U.S. Department of Commerce</b>					
Passed through Public Broadcasting Service					
Special Projects - PBS WARN - PHASE III EQUIP	Pass-through	11.553	51-51-W10606-3076	-	70,396
Total U.S. Department of Commerce				-	70,396
<b>U.S. Department of Transportation</b>					
<b>National Highway Traffic Safety Administration</b>					
Passed through Michigan State Police					
E-911 Grant Program - Next Generation 911 Equipment Upgrade	Pass-through	20.615	69N37619300000911M10	-	16,527
Total U.S. Department of Transportation				-	16,527
<b>U.S. Department of the Treasury</b>					
Passed through State of Michigan					
COVID-19 - Coronavirus Relief Fund	Pass-through	21.019	SLT0040	-	9,821,000
Total U.S. Department of the Treasury				-	9,821,000
<b>National Endowment for the Humanities</b>					
Promotion of the Humanities - Division of Preservation and Access - Digitization of Michigan Newspapers	Direct	45.149	PJ-50100-12	-	41,462
Total National Endowment for the Humanities				-	41,462
<b>Institute of Museum and Library Services</b>					
Passed through Michigan Department of Education					
Grants to States - LSTA Improving Access to Information	Pass-through	45.310	LS-246162-OLS-20	-	14,654
Total Institute of Museum and Library Services				-	14,654
<b>Environmental Protection Agency</b>					
Environmental Education Grants - H20 Q: Science Based Environmental Education	Direct	66.951	00E02840	34	18,969
Passed through Michigan Department of Environment, Great Lakes and Energy					
Great Lakes Program - Nex Gen Michigan Environmental Education Curriculum	Pass-through	66.469	GL-00E02479-0	-	39,826
Total Environmental Protection Agency				34	58,795
<b>U.S. Department of Education</b>					
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities - DeafBlind Central: Michigan's Training and Resource Project Year 2	Direct	84.326T	H326T180045-19	-	72,895
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities - DeafBlind Central: Michigan's Training and Resource Project Year 3	Direct	84.326T	H326T180045-19A	-	190,835
COVID-19 - Education Stabilization Fund - Student Aid 18004(a)(1)	Direct	84.425E	P425E203123	-	1,442,397
COVID-19 - Education Stabilization Fund - Student Aid 18004(a)(1)	Direct	84.425E	P425E203123-20A	-	7,161,097
COVID-19 - Education Stabilization Fund - Institutional Portion 18004(a)(1)	Direct	84.425F	P425F202333	-	1,976,919
COVID-19 - Education Stabilization Fund - Institutional Portion 18004(a)(1)	Direct	84.425F	P425F202333-20A	-	15,481,709
Total U.S. Department of Education				-	26,325,852

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
<b>Other Federal Awards (Continued)</b>					
<b>U.S. Department of Health and Human Services</b>					
<b>Administration for Community Living</b>					
Passed through Region VII Area Agency on Aging					
Capacity Building Aided by Experiential Learning: Fall Prevention Period 4	Pass-through	93.U01	N/A	\$ -	\$ 9,837
Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program	Pass-through	93.U01	N/A	-	15,601
<b>Health Resources and Services Administration</b>					
COVID-19 - Provider Relief Fund	Direct	93.498	20107904734801	-	3,513
Passed through Wayne State University					
Maternal and Child Health Federal Consolidated Programs - Michigan Leadership Education in Neurodevelopmental Disabilities Year 4	Pass-through	93.110	WSU19094	-	129
Maternal and Child Health Federal Consolidated Programs - Michigan Leadership Education in Neurodevelopmental and Related Disab. Yr 5	Pass-through	93.110	WSU20108	-	27,412
Maternal and Child Health Federal Consolidated Programs - Audiology Competitive Supplement to MI-LEND Year 5	Pass-through	93.110	WSU20113	-	13,642
Passed through Michigan Department of Health and Human Services					
Maternal and Child Health Federal Consolidated Programs - Epilepsy and Telemedicine	Pass-through	93.110	E20204285-00	-	2,139
Maternal and Child Health Federal Consolidated Programs - Epilepsy and Telemedicine Year 2	Pass-through	93.110	E20213126-00	-	5,228
<b>Center for Disease Control</b>					
Passed through Michigan Department of Health and Human Services					
Injury Prevention and Control Research and State and Community Based Programs - MDHHS Suicide Prevention CDC Grant Proposal - CMU Subaward	Pass-through	93.136	E20214455-00	-	40,767
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Detection of SARS-CoV-2 in Sewage Samples	Pass-through	93.323	E20215077-00	-	12,116
<b>Substance Abuse and Mental Health Services Administration</b>					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance - Interprofessional Training Project to Expand Access to Medication-Assisted					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance - Interprofessional Training Project to Expand Access to Medication-Assisted	Direct	93.243	5H79T1081679-02	-	46,790
Substance Abuse and Mental Health Services - Projects of Regional and National Significance - Interprofessional Training Project to Expand Access to Medication-Assisted	Direct	93.243	5H79T1081679-03	-	95,749
Passed through American Academy of Addiction Psychiatry then passed through Physician Assistant Education Association					
MAT Waiver Project Director at Physician Assistant Educ. Association - Extension	Pass-through	93.U02	N/A	-	19,627
Total U.S. Department of Health and Human Services				-	292,550
<b>U.S. Department of Homeland Security</b>					
<b>Federal Emergency Management Agency</b>					
Passed through Michigan State Police					
Hazard Mitigation Grant - Central Michigan University North Campus Mitigation Project	Pass-through	97.039	4326.02	-	172,192
Pre-Disaster Mitigation - 2017 Pre-Disaster Mitigation Grant - South Campus Mitigation	Pass-through	97.047	PDMC-PJ-05-MI-2017-008	-	643,347
Total U.S. Department of Homeland Security				-	815,539
Total other federal awards				34	37,481,224
Total federal awards				\$ 2,395,772	\$ 193,053,542

## Notes to Schedule of Expenditures of Federal Awards

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Year Ended June 30, 2021

### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Central Michigan University (the "University") under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

### Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the 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, except for expenditures related to ALN 21.019, Coronavirus Relief Fund (CRF). CRF does not apply 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*, but rather applies the U.S. Department of the Treasury's guidance. 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.

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## Schedule of Findings and Questioned Costs

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**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2021**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?        Yes   X   None reported

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?   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 (ALN)	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.063, 84.268, 84.379	Student Financial Assistance Cluster	Unmodified
84.425E and 84.425F	COVID-19 - Education Stabilization Fund	Unmodified
21.019	COVID-19 - Coronavirus Relief Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,368,508

Auditee qualified as low-risk auditee?   X   Yes        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, 2021

Section III - Federal Program Audit Findings

Reference Number	Finding
2021-001	<p><b>ALN, 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> - None</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> - Changes in a student's status are required to be reported to the National Student Loan Data System (NSLDS) within 30 days of the change or included in a student status confirmation report sent to NSLDS within 60 days of the status change (Pell, 34 CFR Section 690.83(b); Direct Loan, 34 CFR Section 685.309(b)).</p> <p><b>Condition</b> - The University did not report certain students' withdrawal status to NSLDS during the fiscal year.</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> - Of the 40 students tested, there were 15 students who had an enrollment change to withdrawal that was not reported to NSLDS, including 2 official withdrawals and 13 unofficial withdrawals.</p> <p><b>Cause and Effect</b> - The University did not have a control in place to ensure all enrollment changes are reported timely to NSLDS. As a result, certain student status changes were not reported to the NSLDS in a timely manner.</p> <p><b>Recommendation</b> - The University should implement controls to ensure student status changes are reported accurately and timely to the NSLDS. These controls should include a thorough review of the enrollment rosters prior to reporting to NSLDS.</p> <p><b>Views of Responsible Officials and Corrective Action Plan</b> - The University agrees with the finding. Although controls were in place to find students who had a change in enrollment status, there was a lack of formal review process to ensure timely reporting of those enrollment status changes to NSLDS. The University added a checklist step to the review process and calendar reminders for the registrar and director of student account services to ensure enrollment reporting is reported accurately and timely to NSLDS.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2021-002	<p><b>ALN, 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> - None</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> - When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on their behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs (34 CFR 668.22).</p> <p><b>Timeliness</b> - Returns of Title IV funds are required to be deposited or transferred into the SFA account or electronic fund transfers initiated to ED as soon as possible but no later than 45 days after the date the institution determines that the student withdrew (34 CFR 668.173(b)). However, the institution must return those funds for which it is responsible as soon as possible but no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance (34 CFR 668.21(b)).</p> <p><b>Coronavirus Aid, Relief, and Economic Security Act (CARES) Relief</b> - The student must meet the requirements under the CARES Act for relief, and the institution must accurately report the required CARES Act information (CARES Act Sec. 3508).</p> <p><b>Condition</b> - The University initiated certain returns of Title IV funds after the required timing, did not accurately report the required CARES Act information for certain students, and for other students did not retain supporting documentation of students meeting the CARES Act relief.</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> - Of the 40 students tested, there were 7 students with returns initiated after the required timing, 9 students' CARES Act relief was not reported, and 2 students' CARES Act relief support was not retained.</p> <p><b>Cause and Effect</b> - The University did not have a control in place to ensure all returns of Title IV refunds are initiated timely, CARES Act relief is reported accurately, and student CARES Act relief support is retained. As a result, certain returns were late and certain CARES Act relief reporting requirements were not met.</p> <p><b>Recommendation</b> - The University should implement controls to ensure return of Title IV refunds are initiated timely and that all the CARES Act relief requirements are met.</p>

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Schedule of Findings and Questioned Costs (Continued)

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Year Ended June 30, 2021

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2021-002 (Cont.)	<b>Views of Responsible Officials and Planned Corrective Actions</b> - The University agrees with the finding. During the pandemic, there was an adjustment in procedures resulting in the finding. The University updated procedures, workflows, and equipment to ensure timely and accurate reporting.