
Central Michigan University

Federal Awards Supplemental Information
June 30, 2022

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 7-12

Notes to Schedule of Expenditures of Federal Awards 13

Schedule of Findings and Questioned Costs 14-19

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, 2022 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, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to September 23, 2022. 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

September 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 basic financial statements of Central Michigan University (the "University") as of and for the year ended June 30, 2022 and the related notes to the basic financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 23, 2022. Our report includes a reference to other auditors who audited the financial statements of CMU Medical Education Partners (CMEP) or the Institute for Excellence in Education (IEE), as described in our report on the Central Michigan University's financial statements. The financial statements of CMEP and IEE were not audited in accordance with *Government Auditing Standards*, and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with CMEP or IEE or other matters that are reported on separately by those auditors who audited the financial statements of CMEP and IEE.

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.

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.

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.

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
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, 2022

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

Independent Auditor's Report

To the Board of Trustees
Central Michigan University

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Central Michigan University's (the "University") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2022. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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.

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
Central 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 Matters

The results of our auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with the Uniform Guidance, which are described in the accompanying schedule of findings and questioned costs as Findings 2022-01 and 2022-02. Our opinion on each major federal program is not modified with respect to these matters.

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

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 certain deficiencies in internal control over compliance that we consider to be material weaknesses.

To the Board of Trustees
Central 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2022-01 and 2022-02 to be material weaknesses.

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 require the auditor to perform limited procedures on the University's responses to the internal control over compliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the other 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

September 23, 2022

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Student Financial Assistance Cluster - U.S. Department of Education					
Federal Supplemental Educational Opportunity Grants 2021-22	Direct	84.007	P007A211985	\$ -	\$ 440,613
Federal Work-Study Program 2021-22	Direct	84.033	P033A211985	-	1,013,537
Federal Pell Grant Program 2019-20	Direct	84.063	P063P190222	-	5
Federal Pell Grant Program 2020-21	Direct	84.063	P063P200222	-	(126,858)
Federal Pell Grant Program 2021-22	Direct	84.063	P063P210222	-	17,280,408
Federal Direct Student Loans - Sub 2019-20	Direct	84.268	P268K200222	-	(1,185)
Federal Direct Student Loans - Sub 2020-21	Direct	84.268	P268K210222	-	(94,466)
Federal Direct Student Loans - Unsub 2020-21	Direct	84.268	P268K210222	-	(102,214)
Federal Direct Student Loans - Plus 2020-21	Direct	84.268	P268K210222	-	191,501
Federal Direct Student Loans - Sub 2021-22	Direct	84.268	P268K220222	-	19,178,367
Federal Direct Student Loans - Unsub 2021-22	Direct	84.268	P268K220222	-	61,660,910
Federal Direct Student Loans - Plus 2021-22	Direct	84.268	P268K220222	-	28,424,099
Teacher Education Assistance for College and Higher Education Grant 2021-22	Direct	84.379	P379T220222	-	16,031
Total Student Financial Assistance Cluster				-	127,880,748
TRIO Cluster - U.S. Department of Education					
TRIO_Talent Search - 2020-21	Direct	84.044A	P044A160830-20	-	106,045
TRIO_Talent Search - 2021-22	Direct	84.044A	P044A210329-21	-	212,503
TRIO_Upward Bound - Northwest Detroit 2020-21	Direct	84.047A	P047A171420-20	-	49,799
TRIO_Upward Bound - Southwest Detroit 2020-21	Direct	84.047A	P047A171511-20	-	111,829
TRIO_Upward Bound - Northwest Detroit 2021-22	Direct	84.047A	P047A171420-21	-	132,442
TRIO_Upward Bound - Southwest Detroit 2021-22	Direct	84.047A	P047A171511-21	-	145,721
TRIO_McNair Post-Baccalaureate Achievement - 2020-21	Direct	84.217A	P217A170155-20	-	87,083
TRIO_McNair Post-Baccalaureate Achievement - 2021-22	Direct	84.217A	P217A170155-21	-	229,325
Total TRIO Cluster				-	1,074,747
Research and Development Cluster					
National Aeronautics and Space Administration - Science - Aerospace Education Services Program - Regional					
Inverse Modeling in North and South America for NASA	Direct	43.001	80NSSC21K1061	-	38,336
National Science Foundation					
Engineering Grants - Full-Waveform Inversion of Seismic Input Motions in a Truncated Domain	Direct	47.041	2044887	-	1,323
Engineering Grants - Collaborative Research: Development of Realistic Seismic Input Motions	Direct	47.041	2053694	-	18,626
Engineering Grants - REU: Full-Waveform Inversion of Seismic Input Motions in a Truncated Domain	Direct	47.041	2044887	-	13,224
Mathematical and Physical Sciences - CAREER: Chemical Tools for Understanding the Mycomembrane of Corynebacterineae	Direct	47.049	1654408	-	79,066
Mathematical and Physical Sciences - Beta-Decay Experiments Along the r-Process Path	Direct	47.049	1714153	-	22,666
Mathematical and Physical Sciences - Precise Q Values for Ultra-Low Energy and Highly Forbidden Beta Decays	Direct	47.049	2111302	-	17,626
Mathematical and Physical Sciences - MRI: Acquisition of an NMR Spectrometer for Research and Training at CMU	Direct	47.049	2117338	-	310,357
Geosciences - Collab: Microscopic Fracturing and Macroscopic Weakening: A Novel Model	Direct	47.050	1755274	58,179	77,264
Geosciences - Improving High-Impact Hail Event Forecasts by Linking Hail Environments	Direct	47.050	1855054	-	56,366
Geosciences - Collaborative Research: Transantarctic Dispersal Corridors	Direct	47.050	1916665	-	96,853
Geosciences - CAREER: Toward a Global Understanding of Severe Convective Environments	Direct	47.050	1945286	-	87,121
Geosciences - Collaborative Research: Trace Elements in Pyrite	Direct	47.050	2051199	-	25,223
Geosciences - Collaborative Research: Mesoscale Airmasses	Direct	47.050	2113324	-	36,334
Geosciences - Collaborative Research: The Role of Grain Boundary Migration in Water in Quartz	Direct	47.050	2120326	-	27,611
Biological Sciences - CAREER: MicroRNA Pathways Controlling Development After Diapause	Direct	47.074	1652283	-	194,562
Biological Sciences - RCN-UBE: Biodiversity Literacy in Undergraduate Education - BLUE Data Network	Direct	47.074	1730526	3,837	53,882
Biological Sciences - REU Site: Great Lakes Ecosystem Research to Build Foundations for STEM Futures	Direct	47.074	1757418	-	110,585

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Research and Development Cluster - National Science Foundation (Continued)					
Social, Behavioral, and Economic Sciences - Collab Research: Exoneration and Compensation: The Role of False Confessions	Direct	47.075	2043257	\$ -	\$ 64,705
Education and Human Resources - Understanding the Barriers to Institutional Success for Women in STEM at CMU	Direct	47.076	1937011	-	68,593
Education and Human Resources - Graduate Research Fellowship Program	Direct	47.076	2141414	-	40,333
Polar Programs - RAPID: Meta-Genomic/Transcriptomic Investigation of Complex Organic Matter	Direct	47.078	2031442	-	73,778
Passed through Consortium of Universities for the Advancement of Hydrologic Science - Geosciences - Let's Talk about Lead in Water: A SciComm + Movie Night Virtual Event	Pass-through	47.050	NSF AWARD 1849458	-	495
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	-	83,520
Passed through Brown University - Biological Sciences - NeuroNex Technology Hub: Bioluminescence for Optimal Brain Control and Imaging	Pass-through	47.074	1106	-	350,895
Passed through Salish Kootenai College - Education and Human Resources - All Nations Louis Stokes Alliance for Minority Participation 2021-22	Pass-through	47.076	CMU2018-2	-	3,700
Passed through Michigan State University - Office of International Science and Engineering (OISE) - AccelNet: International Research Network for Nuclear Astrophysics (IReNA)	Pass-through	47.079	RC110338CMU	-	5,879
Total National Science Foundation				62,016	1,920,587
U.S. Department of Commerce - National Oceanic and Atmospheric Administration					
Passed through The Regents of the University of Michigan: National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Spatio-Temporal Variation in Phytoplankton Production and Taxonomic Composition	Pass-through	11.432	SUBK00012653	-	59,738
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	-	18,793
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Measurement of Biogeochemical Rates and State Variables to Understand Phosphorus	Pass-through	11.432	SUBK00015570	-	32,412
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	-	22,237
Passed through University Corporation for Atmospheric Research - Meteorologic and Hydrologic Modernization Development - Evaluation of Model QPF and Associated Hydrologic Impacts Predicted	Pass-through	11.467	SUBAWD002941	-	3,381
Total U.S. Department of Commerce				-	136,561
U.S. Department of Defense					
Passed through University of North Carolina at Chapel Hill - National Defense Education Program - Next-Level, Robotic Telescope-Based Observing Experiences to Boost STEM	Pass-through	12.006	5122533	-	11,226
Passed through University of Georgia Research Foundation - Basic, Applied, and Advanced Research in Science and Engineering - Network for Engineering with Nature	Pass-through	12.630	SUB00002753	-	14,241
Passed through University of Southern California - BeQuEST: Benchmarking Quantum Enhancement in Science & Technology	Pass-through	12.CON	SCON-00003178	-	18,650
Total U.S. Department of Defense				-	44,117
U.S. Department of Energy					
Office of Science Financial Assistance Program - High-Precision Penning Trap Measurements	Direct	81.049	DE-SC0015927	-	86,584
Office of Science Financial Assistance Program - FLO-SIC: Efficient Density Functional Theory Calculations	Direct	81.049	DE-SC0018331	340,101	303,034
Office of Science Financial Assistance Program - Time-of-Flight Experiments for Nuclear Structures and Astrophysics	Direct	81.049	DE-SC0020406	-	33,472
Office of Science Financial Assistance Program - Renewal Proposal: Investigation of the Role of Nuclear Physics in Heavy Element	Direct	81.049	DE-SC0014285	-	100,759

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Research and Development Cluster - U.S. Department of Energy (Continued)					
Office of Science Financial Assistance Program - Computational Methods Based on Density Functional Theory for Reactions	Direct	81.049	DE-SC0005027	\$ -	\$ 123,769
Office of Science Financial Assistance Program - Lattice Instabilities and Emergent Electronic Phases and Collective Behavior	Direct	81.049	DE-SC0021973	-	129,053
Office of Science Financial Assistance Program - FLO-SIC: Efficient Density Functional Calculations Without Self-Interaction	Direct	81.049	DE-SC0018331	386,903	712,995
Office of Science Financial Assistance Program - Nuclear Astrophysics and Fundamental Symmetries: Research Activities at CMU	Direct	81.049	DE-SC0022538	-	139,466
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	-	100,546
Total U.S. Department of Energy				727,004	1,729,678
U.S. Department of Health and Human Services					
National Institutes of Health:					
Discovery and Applied Research for Technological Innovations to Improve Human Health - Semi-Synthetic, Magneto-Photonic Circuit for Non-Invasive Control	Direct	93.286	1R01EB031936-01	179,385	350,397
Trans-NIH Research Support - Severity Predictors Using Immunology and Transcriptomics in Saliva	Direct	93.310	1R61HD105610-01	405,190	483,369
Trans-NIH Research Support - Severity Predictors Using Immunology and Transcriptomics in Saliva Year 2	Direct	93.310	4R61HD105610-02	152,435	344,955
Cardiovascular Diseases Research - Nicotinamide Nucleotide Transhydrogenase and Bioenergetic Metabolism	Direct	93.837	1R15HL157838-01A1	-	14,241
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Control of Synaptically-Connected Circuit Elements	Direct	93.853	1R01NS120832-01	565,143	768,429
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Control of Synaptically-Connected Circuit Elements by Interluminescence	Direct	93.853	3R01NS120832-01S1	-	47,300
Allergy and Infectious Diseases Research - Chemoenzymatic Synthesis of Trehalose Analogues	Direct	93.855	2R15AI117670-02	30,930	117,289
Biomedical Research and Research Training - Mechanisms of RNP Granule Assembly and Function in the Germ Line	Direct	93.859	2R15GM109337-02A1	-	62,283
Biomedical Research and Research Training - Examining the Role of Extracellular Vesicles in Inflammation	Direct	93.859	1R15GM132992-01A1	-	176,518
Biomedical Research and Research Training - The Role of Copines in the Regulation of the Actin Cytoskeleton	Direct	93.859	2R15GM078089-03	-	90,468
Child Health and Human Development Extramural Research - Genes, Education, and Gene-Education Interactions in Obesity and Mental Health	Direct	93.865	1R01HD094011-01	217,294	189,754
Child Health and Human Development Extramural Research - Improving Parent-Child Interactions to Prevent Obesity in Early Childhood	Direct	93.865	1R21HD093944-01	3,050	61,923
Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN)	Direct	93.865	1RL1HD107773-01	-	128,916
Aging Research - Generating Mouse Models of Amyloid Beta and Tau Proteinopathy in AD	Direct	93.866	1R03AG060144-01	-	1,014
Vision Research - Non-Invasive Nanoparticle Platform for Tool Delivery to the Brain	Direct	93.867	1R21EY030012-01	-	135,364
Vision Research - Crespo Supplement: Non-Invasive Nanoparticle Platform for Tool Delivery	Direct	93.867	3R21EY030012-01S1	-	3,920
Passed through University of Illinois - Research Related to Deafness and Communication Disorders - A Novel Approach to Understand the Link Between Hearing Loss and Dementia	Pass-through	93.173	103567-18423	-	6,752
Passed through Fred Hutchinson Cancer Research Center - Cancer Cause and Prevention Research - Dextrazoxane and Prevention of Anthracycline-Related Cardiomyopathy	Pass-through	93.393	1025635	-	43,042
Passed through Washington University - Cardiovascular Diseases Research - Treating Secondary Cardiomyopathies by Mimicking the Adaptive Hepatic	Pass-through	93.837	WU-21-32	-	35,918
Passed through University of Michigan - Cardiovascular Diseases Research - Pediatric Influence of Cooling Duration of Efficacy in Cardiac Arrest Patients	Pass-through	93.837	SUBK00014169	-	19,280
Passed through HealthCore, Inc - Cardiovascular Diseases Research - Long Term Outcomes after Multisystem Inflammatory Syndrome in Children	Pass-through	93.837	U24HL135691	-	192,784
Passed through University of Cincinnati - Cardiovascular Diseases Research - Ultrasound-mediated Controlled Hypoxic Reperfusion for Inhibition of Injury	Pass-through	93.837	012268-00002	-	14,873

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Research and Development Cluster - U.S. Department of Health and Human Services (Continued)					
Passed through Wayne State University - Lung Diseases Research - Translating an Efficacious Illness Management Intervention	Pass-through	93.838	WSU20049	\$ -	\$ 15,877
Extramural Research Programs in the Neurosciences and Neurological Disorders - Novel DWI Methods to Minimize Postoperative Deficits in Pediatric Epilepsy Surg.	Pass-through	93.853	WSU22049	-	8,898
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	WSU21110	-	11,606
Passed through University of Massachusetts Amherst - Allergy and Infectious Diseases Research - Host Proteins that Interact with the BCG Cell Envelope	Pass-through	93.855	21-016332 B00	-	30,709
Passed through University of Utah - Child Health and Human Development Extramural Research - Pediatric Critical Care and Trauma Scientist Development:					
Program Year 2	Pass-through	93.865	10051369-07	-	4,978
Program Year 3	Pass-through	93.865	10051369-07	-	65,890
Passed through Michigan State University - Aging Research - Influence of Systemic Immune Inflammation Upon Tauopathy Phenotype Mouse Models	Pass-through	93.866	RC108278C	-	33,236
Passed through University of California, San Diego - Vision Research - Highly Specific Control of Neurons w/ Photoswitchblade Bioluminescent Optogenetics	Pass-through	93.867	125522057	-	1,889
Passed through Public Health Institute - COG Non-Industry Clinical Trials	Pass-through	93.RD	-	-	14,000
Substance Abuse and Mental Health Services Administration:					
Passed through Calhoun County Mental Health Authority:					
Assisted Outpatient Treatment - Calhoun County Assisted Outpatient Treatment Program	Pass-through	93.997	1H79SM082940-01	-	5,022
Assisted Outpatient Treatment - Calhoun County Assisted Outpatient Treatment Program Year 2	Pass-through	93.997	1H79SM082940-01	-	41,813
Total U.S. Department of Health and Human Services				1,553,427	3,522,707
U.S. Department of the Interior					
Fish and Wildlife Service:					
Fish and Wildlife Management Assistance - Surveys and Habitat Modeling for Native Mussels on Detroit and St. Clair Rivers	Direct	15.608	F18AP00612	9,343	57,250
Fish and Wildlife Management Assistance - Population Assessments and Conservation Genomics of Proposed ESA Threatened	Direct	15.608	F21AC02424-00	-	12,056
Fish and Wildlife Management Assistance - Patterns of Genetic Diversity and Population Connectivity	Direct	15.608	F22AC01086-00	-	23
Great Lakes Restoration - Using Environmental DNA (eDNA) as a Detection Tool for Mussel	Direct	15.662	F20AC10588	-	45,697
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	1	-	10,773
Passed through Michigan State University:					
Great Lakes Restoration - Poweshiek Skipperling Conservation: Habitat Management Plans	Pass-through	15.662	RC110074-CMU	-	75,156
Great Lakes Restoration - Prairie Species Conservation, Habitat Management, and Captive Rearing	Pass-through	15.662	RC111533-CMU	-	40,175
Great Lakes Restoration - Poweshiek Skipperling Conservation: Habitat Management Plans and Assessment	Pass-through	15.662	RC112944-CMU	-	6,564
Passed through Michigan Department of Environmental Quality - Great Lakes Restoration - European Frog-Bit Adaptive Management Framework	Pass-through	15.662	2018-0213	-	14,518
National Park Service - Preservation of Japanese American Confinement Sites - Minidoka Internment Camp Housing Project	Direct	15.933	P19AP00225	-	8,705
Total U.S. Department of the Interior				9,343	270,917

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Research and Development Cluster (Continued)					
U.S. Environmental Protection Agency					
Great Lakes Program - Coastal Wetland Monitoring: Continued Implementation by GLCWC	Direct	66.469	00E01567-0	\$ 862,366	\$ 514,149
Great Lakes Program - Continuation of the GLCWMP: 2020-2025	Direct	66.469	00E02956-0	436,030	1,740,960
Passed through Michigan Department of Environment, Great Lakes and Energy - Regional Wetland Program Development Grants - Continuing Assessment of the Health of Michigan Palustrine Wetlands	Pass-through	66.461	W-WET-20-1	-	54,355
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	-	11,501
Passed through Michigan Department of Environment, Great Lakes and Energy then passed through West Michigan Shoreline Regional Development Commission - Great Lakes Program - Macroinvertebrate Monitoring and Data Assessment in the Muskegon Lake Area	Pass-through	66.469	754622	-	4,087
Total U.S. Environmental Protection Agency				1,298,396	2,325,052
Total Research and Development Cluster				3,650,186	9,987,955
Other Federal Awards					
Institute of Museum and Library Services					
Passed through Michigan Department of Education - Grants to States - LSTA Improving Access to Information	Pass-through	45.310	LS-246162-OLS-20	-	6,771
National Endowment for the Humanities					
Passed through American Library Association - Promotion of the Humanities Public Programs - American Rescue Plan: Humanities Grants for Libraries	Pass-through	45.164	0	-	10,000
U.S. Department of Agriculture					
Passed through Michigan Department of Education:					
Child and Adult Care Food Program 2020-21	Pass-through	10.558	370005017	-	3,305
Child and Adult Care Food Program Emergency Operating Reimbursement Program	Pass-through	10.558	REF# 21230902026893	-	5,626
Child and Adult Care Food Program 2021-22	Pass-through	10.558	370005017	-	21,169
Total U.S. Department of Agriculture				-	30,100
U.S. Department of Commerce					
Passed through Public Broadcasting Service - Special Projects - PBS WARN - PHASE III EQUIP	Pass-through	11.553	51-51-W10606-3076	-	2,080
U.S. Department of Defense					
National Security Agency - Mathematical Sciences Grants Program - International Conference on Statistical Distributions and Applications	Direct	12.901	H98230-19-1-0267	-	6,510
U.S. Department of Education					
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	-	83,421
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities - DeafBlind Central: Michigan's Training and Resource Project Year 4	Direct	84.326T	H326T180045-21	-	221,873
Education Stabilization Fund - COVID-19 Student Aid	Direct	84.425E	P425E203123-20A	-	20,155,497
Education Stabilization Fund - COVID-19 Institutional Portion	Direct	84.425F	P425F202333	-	19,620,270
Passed through Johns Hopkins University - Education Research, Development and Dissemination - Evaluation Research Sub-Contract with JHU for PAX Good Behavior Game (GBG)	Pass-through	84.305	2005419643	-	17,328
Passed through Michigan Department of Labor and Economic Opportunity:					
Gaining Early Awareness and Readiness for Undergraduate Programs - 2020-2021	Pass-through	84.334S	P334S200001	-	144,584
Gaining Early Awareness and Readiness for Undergraduate Programs - 2021-2022	Pass-through	84.334S	22-00-01	-	53,422
Total U.S. Department of Education				-	40,296,395

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agencies/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Passed through to Subrecipients	Federal Expenditures
Other Federal Awards (Continued)					
U.S. Department of Health and Human Services					
Administration for Children and Families - Passed through Michigan Department of Education - Child Care and Development Block Grant - Child Care Stabilization Grant	Pass-through	93.575	2101MICSC6	\$ -	\$ 97,728
Administration for Community Living - Passed through Region VII Area Agency on Aging:					
Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program	Pass-through	93.U01	0	-	22,507
Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program	Pass-through	93.U01	0	-	12,751
Center for Disease Control - 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	-	14,678
Injury Prevention and Control Research and State and Community Based Programs - MDHHS Suicide Prevention CDC Grant Proposal - CMU Subaward Year 2	Pass-through	93.136	E20223725-00	-	48,000
Epidemiology and Laboratory Capacity for Infectious Diseases - Detection of SARS-CoV-2 in Sewage Samples	Pass-through	93.323	E20215077-00	-	274,854
Epidemiology and Laboratory Capacity for Infectious Diseases - Detection of SARS-CoV-2 in Sewage Samples Year 2	Pass-through	93.323	E20215177-00	-	414,624
Health Resources and Services Administration:					
Passed through Wayne State University:					
Maternal and Child Health Federal Consolidated Programs - Michigan Leadership Education in Neurodevelopmental and Related Disab. Yr 5	Pass-through	93.110	WSU20108	-	136
Maternal and Child Health Federal Consolidated Programs - Leadership Education in Neurodevelopmental and Related Disorders Training Pgm	Pass-through	93.110	WSU22030	-	28,648
Passed through Michigan Department of Health and Human Services:					
Maternal and Child Health Federal Consolidated Programs - Epilepsy and Telemedicine Year 2	Pass-through	93.110	E20213126-00	-	8,112
Maternal and Child Health Federal Consolidated Programs - Epilepsy and Telemedicine Year 3	Pass-through	93.110	E20221003-00	-	8,528
Passed through Alaska Native Tribal Health Consortium-National Telehealth - Telehealth Programs - Telehealth Broadband Project	Pass-through	93.211	21-U-362279	-	36,193
Substance Abuse and Mental Health Services Administration - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Interprofessional Training Project to Expand Access to Medication-Assisted	Direct	93.243	5H79TI081679-03	-	45,736
Total U.S. Department of Health and Human Services				-	1,012,495
U.S. Department of Homeland Security					
Federal Emergency Management Agency - Passed through Michigan State Police:					
Hazard Mitigation Grant - Central Michigan University North Campus Mitigation Project	Pass-through	97.039	4326.02	-	73,256
Hazard Mitigation Grant - 5% Management Cost Supplement-North Campus Mitigation	Pass-through	97.039	HMGP 4326.02	-	16,363
Total U.S. Department of Homeland Security				-	89,619
U.S. Environmental Protection Agency					
Environmental Education Grants - H20 Q: Science Based Environmental Education	Direct	66.951	00E02840	18,632	71,175
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	-	4,827
Great Lakes Program - Next Generation Climate Change Curriculum Support	Pass-through	66.469	GL-00E02992-0	-	18,942
Total U.S. Environmental Protection Agency				18,632	94,944
Total Other Federal Awards				18,632	41,548,914
Total Federal Awards				\$ 3,668,818	\$ 180,492,364

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Central Michigan University (the "University") under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on 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 and frequently asked questions outlined in the 2020 Compliance Supplement Addendum. 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.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? 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:

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
Various	Research and Development Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? _____ Yes X No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
2022-01	<p>ALN, Federal Agency, and Program Name - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Material weakness and material noncompliance with laws and regulations</p> <p>Repeat Finding - Yes</p> <p>Criteria - 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 the 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>Condition - The University did not report certain students' status to the NSLDS in an accurate and timely manner during the fiscal year.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - There were three errors identified that attributed to this finding:</p> <ol style="list-style-type: none"> 1) Of the 40 students tested, there were 15 students who withdrew or graduated whose status changes were not reported accurately to the NSLDS. The student withdrew or graduated and was reported but with an incorrect effective date. 2) Of the 40 students tested, there were 7 students who withdrew or graduated whose status changes were not reported to the NSLDS within 60 days. 3) Of the 40 students tested, there were 6 students who withdrew or graduated whose status changes were not reported to the NSLDS. <p>Cause and Effect - The University did not have a control in place to ensure all enrollment changes are reported timely and accurately to the NSLDS. As a result, certain student status changes were not reported to the NSLDS in a timely and accurate manner.</p> <p>Recommendation - 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 the NSLDS.</p>	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2022-01 (Continued)	<p>Views of Responsible Officials and Corrective Action Plan - The University agrees with the finding.</p> <p>Following guidance provided by Plante & Moran, PLLC and the Department of Education (2020-2021 desk file review and NSLDS direct support), we will be implementing the following changes effective fall 2022 to address correct enrollment status change reporting:</p> <ul style="list-style-type: none"> - Adopt the use of the published academic semester end date for enrollment reporting versus the long-standing use of the SAP/SLCM 100 Date or end of a semester payment period. It was learned that the published end of an academic semester, per the academic calendar, is expected to be reported for use in applicable enrollment compliance timing calculations. - Registrars will update the NSLDS with the actual status effective date when learned for all unofficial withdrawal or graduated statuses. This date will be the earliest date that registrars retroactively learns was the actual last date of attendance that created an enrollment status change. Our past practices did not update such students but used the end of the previous semester date (SAP/SLCM 100 Date) if a student was shown to be enrolled in the next upcoming semester. This corrective action will occur for all cases even if the student is not required to have a R2T4 initiated due to having attended at least 60 percent of the semester. Students who officially withdraw, in part or total, during a given semester are found in our monthly enrollment reporting, as the last date of attendance is supplied at the time of formal withdrawal. - Registrars will enhance or develop (if not already in place), in conjunction with SASUB, necessary control reports to ensure students who are unofficial withdrawals at the end of an academic semester are accurately identified and adjust staffing resources as necessary to account for critical time periods, such as the period between CMU's fall and spring semesters when the University is closed. This will be necessary due to using the published last date of the semester instead of the end of payment period date that was used in prior years. - The planned timeline to complete corrective actions is February 2023 to account for end of fall 2022 grading processes and manual updating of the NSLDS, as necessary, for identified unofficial withdrawals. 	

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2022-02	<p>ALN, Federal Agency, and Program Name - Student Financial Assistance Cluster - Federal Direct Student Loan Program ALN 84.268 and Federal Pell Grants ALN 84.063</p> <p>Federal Award Identification Number and Year - Various</p> <p>Pass-through Entity - None</p> <p>Finding Type - Material weakness and material noncompliance with laws and regulations</p> <p>Repeat Finding - Yes</p> <p>Criteria - If a recipient of Title IV grant or loan funds withdraws from a school after beginning attendance but before he or she has attended 60 percent of the scheduled length of the semester, the school must perform a return of Title IV funds (R2T4) calculation. If the amount disbursed to the student is greater than the amount the student earned, the unearned funds must be returned. A school must return unearned funds for which it is responsible no later than 45 days from the determination of a student's withdrawal (30 days if never attended) (34 CFR 668.22(j)(1)).</p> <p>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.</p> <p>If an institution does not require instructors to take attendance, the withdrawal date is (1) the date, as determined by the institution, that the student began the withdrawal process prescribed by the institution; (2) the date, as determined by the institution, that the student otherwise provided official notification to the institution, in writing or orally, of his or her intent to withdraw; (3) if the student ceases attendance without providing official notification to the institution of his or her withdrawal, the midpoint of the payment period or, if applicable, the period of enrollment; (4) if the institution determines that a student did not begin the withdrawal process or otherwise notify the institution of the intent to withdraw due to illness, accident, grievous personal loss, or other circumstances beyond the student's control, the date the institution determines is related to that circumstance; (5) if a student does not return from an approved leave of absence, the date that the institution determines the student began the leave of absence; or (6) if the student takes an unapproved leave of absence, the date that the student began the leave of absence. Notwithstanding the above, an institution that is not required to take attendance may use as the withdrawal date the last date of attendance at an academically related activity, as documented by the institution (34 CFR668.22(c) and (l)).</p> <p>Condition - The University has discrepancies between the date utilized in the return to Title IV calculations and the date required to be utilized based on federal regulations.</p>	\$7,705

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2022-02 (Continued)	<p>Questioned Costs - \$7,705</p> <p>Identification of How Questioned Costs Were Computed - Recalculation of returns was based on consistent semester end dates.</p> <p>Context - There were three errors that contributed to this finding:</p> <ol style="list-style-type: none"> 1) Of the 60 students tested, there were 29 students with discrepancies between the date utilized in return to Title IV calculations and the date required to be utilized based on federal regulations. 2) Of the 60 students tested, there were 18 students to whom the University had returned the funds untimely (45 days if the student attended, 30 days if they never attended). 3) Of the 60 students tested, there were 4 identified for whom no return to Title IV calculation was performed, and, therefore, there was no return of funds until the students were selected for testing for the audit. <p>Cause and Effect - The University did not have a control in place to ensure all returns of Title IV refunds are initiated timely and accurately.</p> <p>Recommendation - The University should implement controls to ensure returns of Title IV refunds are initiated timely and accurately.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The University agrees with the finding.</p> <p>The procedures used to monitor, calculate, report, and return Title IV funds are being updated in the following ways to address the errors found and the cause of the errors:</p> <ul style="list-style-type: none"> - All procedures will be tied to FSA Handbook and regulatory guidance with references linked, as appropriate. This will clarify the procedures being used for the return to Title IV process. - The procedures will include updated regulations related to module courses. This will address the errors that were caused in misinterpreting these new regulations. - The methodology for dates being used for the end of semester and the date of determination will be clearly documented for each semester, along with the actual dates used. For nonmodular courses, the end of semester date will be the Friday of final exam week. (This will be verified via guidance received from the AskRegs function of NASFAA.) This will clarify the required deadlines for each semester. - A new report generated from our Data Warehouse system will be used to ensure that all required returns for a given semester have occurred. This will address students who were also missed in the prior year process. 	