

---

# Central Michigan University

---

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

**Independent Auditor's Reports**

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

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

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

**Schedule of Expenditures of Federal Awards** 7-14

**Notes to Schedule of Expenditures of Federal Awards** 15

**Schedule of Findings and Questioned Costs** 16-19



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, 2024 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated September 26, 2024, 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 26, 2024. We did not audit the financial statements of CMU Medical Education Partners (CMEP), 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, 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*

November 22, 2024

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, 2024 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 26, 2024. Our report includes a reference to other auditors who audited the financial statements of CMU Medical Education Partners (CMEP), as described in our report on Central Michigan University's financial statements. The financial statements of CMEP 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 other matters that are reported on separately by those auditors who audited the financial statements of CMEP.

#### Report on Internal Control Over Financial Reporting

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

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

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

#### Report on Compliance and Other Matters

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

To Management and the Board of Trustees  
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 26, 2024

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

**Independent Auditor's Report**

To the Board of Trustees  
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 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, 2024. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2024.

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

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

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

***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.

### **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 were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Trustees  
Central Michigan University

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Plante & Moran, PLLC*

November 22, 2024



Federal Agency/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Student Financial Assistance Cluster - U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grant 2023-24	Direct	84.007	P007A231985	\$ -	\$ 407,970
Federal Work Study 2023-24	Direct	84.033	P033A231985	-	1,172,833
Federal Pell Grant Program 2021-22	Direct	84.063	P063P210222	-	5
Federal Pell Grant Program 2022-23	Direct	84.063	P063P220222	-	(7,299)
Federal Pell Grant Program 2023-24	Direct	84.063	P063P230222	-	16,851,051
William D. Ford Federal Direct Loan Sub Prog 2022-23	Direct	84.268	P268K230222	-	4,005
William D. Ford Federal Direct Loan Unsub Prog 2022-23	Direct	84.268	P268K230222	-	90,560
William D. Ford Federal Direct Loan Plus Prog 2022-23	Direct	84.268	P268K230222	-	228,691
William D. Ford Federal Direct Loan Sub Prog 2023-24	Direct	84.268	P268K240222	-	15,909,524
William D. Ford Federal Direct Loan Unsub Prog 2023-24	Direct	84.268	P268K240222	-	59,918,084
William D. Ford Federal Direct Loan Plus Prog 2023-24	Direct	84.268	P268K240222	-	31,112,620
Teacher Education Assistance for College and Higher Education Grant 2023-24	Direct	84.379	P379T240222	-	14,145
<b>Total Student Financial Assistance Cluster</b>				-	<b>125,702,189</b>
<b>TRIO Cluster - U.S. Department of Education</b>					
Talent Search Program - Central Michigan University - Talent Search Detroit 2022-23	Direct	84.044A	P044A210329-22	-	55,470
Talent Search Program - Central Michigan University - Talent Search Detroit 2023-24	Direct	84.044A	P044A210329-23	-	132,998
Upward Bound Program - Central Michigan University - Upward Bound-Southwest	Direct	84.047A	P047A220840	-	134,568
Upward Bound Program - Central Michigan University - Upward Bound-Northwest	Direct	84.047A	P047A221233	-	175,065
Upward Bound Program - Central Michigan University - Upward Bound-Southwest	Direct	84.047A	P047A220840-23	-	125,857
Upward Bound Program - Central Michigan University - Upward Bound-Northwest	Direct	84.047A	P047A221233-23	-	145,104
McNair Post-Baccalaureate Achievement Program - Preparation for Success: CMU's McNair Program 2022-27	Direct	84.217A	P217A220125	-	49,157
McNair Post-Baccalaureate Achievement Program - Preparation for Success: CMU's McNair Program 2022-27	Direct	84.217A	P217A220125-23	-	216,129
<b>Total TRIO Cluster</b>				-	<b>1,034,348</b>
<b>Economic Development Cluster - U.S. Department of Commerce</b>					
Investments for Public Works and Economic Development - Central Michigan University Research Corporation Facility Renovations	Direct	11.300	06-01-06375-URI:117640	-	1,153,392
<b>Total Economic Development Cluster</b>				-	<b>1,153,392</b>
<b>Research and Development Cluster</b>					
<b>National Aeronautics and Space Administration</b>					
Science - Regional Inverse Modeling in North and South America for NASA	Direct	43.001	80NSSC21K1061	-	40,768
Science - Assess Carbon Source and Sink by OCO Retrieval Using Atmospheric Transport Model	Direct	43.001	80NSSC24K0756	-	9,563
<b>Total National Aeronautics and Space Administration</b>				-	<b>50,331</b>

Federal Agency/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>National Science Foundation</b>					
Engineering Grants - Collaborative Research: Development of Realistic Seismic Input Motions	Direct	47.041	2053694	\$ -	\$ 25,623
Engineering Grants - Internship at Geologica: Develop Approach to Estimate Temperature a Reservoir	Direct	47.041	2053694	-	106,830
Mathematical and Physical Sciences - CAREER: Chemical Tools for Understanding the Mycomembrane of Corynebacterineae	Direct	47.049	1654408	-	18,586
Mathematical and Physical Sciences - Precise Q Values for Ultra-Low Energy and Highly Forbidden Beta Decays	Direct	47.049	2111302	-	90,982
Mathematical and Physical Sciences - New Frontiers in Several Complex Variables	Direct	47.049	2153907	-	63,386
Mathematical and Physical Sciences - Collaborative Research: Chemical Tools to Elucidate Glycolipid Biosynthesis	Direct	47.049	2303703	-	111,004
Mathematical and Physical Sciences - Numerical Schemes for Fundamental Problems Related to Incompressible Fluids	Direct	47.049	2309747	-	44,157
Mathematical and Physical Sciences - NSF-BSF: Quantum Magnetization Dynamics in Open Molecular Systems	Direct	47.049	2318872	-	994
Geosciences - Improving High-Impact Hail Event Forecasts by Linking Hail Environments	Direct	47.050	1855054	-	14,509
Geosciences - Collaborative Research: Transantarctic Dispersal Corridors	Direct	47.050	1916665	-	96,845
Geosciences - CAREER: Toward a Global Understanding of Severe Convective Environments	Direct	47.050	1945286	-	99,285
Geosciences - Collaborative Research: Trace Elements in Pyrite	Direct	47.050	2051199	-	150,252
Geosciences - Collaborative Research: Mesoscale Airmasses	Direct	47.050	2113324	-	19,623
Geosciences - Collaborative Research: Determining the Role of Uranium (V) in the Uranium Cycle	Direct	47.050	2322206	-	12,534
Geosciences - Collaborative Research: Holocene Biogeochemical Evolution of Earth's Lake System	Direct	47.050	2336132	-	13,688
Geosciences - Collaborative Research: Maritime to Inland Convection	Direct	47.050	2349934	-	165,125
Computer and Information Science and Engineering - CC Planning Strengthening Central Michigan University's Cyberinfrastructure	Direct	47.070	2345749	-	9,555
Biological Sciences - CAREER: MicroRNA Pathways Controlling Development After Diapause	Direct	47.074	1652283	-	21,719
Biological Sciences - RCN-UBE: Biodiversity Literacy in Undergraduate Education - BLUE Data Network	Direct	47.074	1730526	88	108,526
Biological Sciences - Engaging Underrepresented Populations in Biodiversity Sciences	Direct	47.074	1746715	-	8,767
Social, Behavioral, and Economic Sciences - Collab Research: Exoneration and Compensation: The Role of False Confessions	Direct	47.075	2043257	-	51,407
STEM Education - Graduate Research Fellowship Program: Aaliyah Wright	Direct	47.076	2141414	-	48,500
STEM Education - Facilitating the Use of Core Teaching Practices by STEM Teacher Educators	Direct	47.076	2236572	-	84,966
STEM Education - Collaborative Research: ETD: Making Wearables for High School Learners	Direct	47.076	2241701	-	29,556
STEM Education - Removing Barriers to Institutional Success for Women in STEM at CMU	Direct	47.076	2305546	-	90,146
Polar Programs - Connecting Metagenome Potential to Microbial Function	Direct	47.078	2147045	-	59,028
Integrative Activities - MRI: Track 1 Acquisition of an ESI Spectrometer for Central Michigan University	Direct	47.083	2320737	-	460,000
Passed through University of Nebraska-Lincoln - Geosciences - Developing Structural, Morphological, and Microphysical Understanding	Pass-through	47.050	25-0514-0225-002	-	66,999
Passed through Brown University - Biological Sciences - NeuroNex Technology Hub: Bioluminescence for Optimal Brain Control and Imaging	Pass-through	47.074	1106	-	14,914
Passed through Marquette University - STEM Education - Experiences Navigating their STEM Fields Panel	Pass-through	47.076	1936148	-	1,703
Passed through Salish Kootenai College - STEM Education - All Nations Louis Stokes Alliance for Minority Participation 2023-24	Pass-through	47.076	CMU2018-2	-	703
Passed through Michigan State University - Office of International Science and Engineering - AccelNet: International Research Network for Nuclear Astrophysics (IReNA)	Pass-through	47.079	RC110338CMU	-	<u>20,651</u>
<b>Total National Science Foundation</b>				<b>88</b>	<b>2,110,563</b>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2024

Federal Agency/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Commerce</b>					
Measurement and Engineering Research and Standards - Quantifying the Risk & Impact of Wind and Hail Storms in a Warming Climate	Direct	11.609	70NANB22H063	\$ -	\$ 153,718
Measurement and Engineering Research and Standards - Quantifying Non-Stationary Tornado Risk in a Warming Climate	Direct	11.609	60NANB23D271	-	29,272
Passed through The Regents of the University of Michigan - Sea Grant Support - Michigan Sea Grant Graduate Student Research Fellowship Application for Dustin B	Pass-through	11.417	SUBK00016478	-	7,334
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Measurement of Biogeochemical Rates and State Variables to Understand Phosphorus	Pass-through	11.432	SUBK00015570	-	503
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Variation in Group-Specific Primary Production and P-Turnover by Phytoplankton	Pass-through	11.432	SUBK00017715	-	12,608
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Phytoplankton Production and Trophic Transfer in Saginaw, Lake Huron	Pass-through	11.432	SUBK00017835	-	16,161
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Assessing Drivers of Spatial and Temporal Greenhouse Gas Dynamics in Great Lakes	Pass-through	11.432	SUBK00019590	-	47,525
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Influence of Zooplankton Grazing on Seasonal Succession of Microplankton	Pass-through	11.432	SUBK00020004	-	43,845
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	-	16,324
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	-	<u>1,654</u>
<b>Total U.S. Department of Commerce</b>				-	<b>328,944</b>
<b>U.S. Department of Defense</b>					
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	-	14,733
Passed through Wayne State University - Military Medical Research and Development - Exosome Biomarkers of Epilepsy in Tuberous Sclerosis Complex Patients	Pass-through	12.420	WSU22196	-	11,047
Passed through Arizona Board of Regents, University of Arizona - Basic, Applied, and Advanced Research in Science and Engineering - Water Resiliency and Self-Sufficiency in the Arid Southwest	Pass-through	12.630	720103	-	24,701
Passed through University of Georgia Research Foundation - Basic, Applied, and Advanced Research in Science and Engineering - Subcontract with University of Georgia and US Army Corps of Engineers	Pass-through	12.630	SUB00003023	-	74,576
Passed through Texas State University - Basic, Applied, and Advanced Research in Science and Engineering - Gulf Coast Mollusks I	Pass-through	12.630	24022-83576-1	-	38,252
Passed through University of New South Wales - Research and Technology Development - Morphology Controlled Fabrication of Rare Earth Magnetic Materials	Pass-through	12.910	RG214346	-	82,472
Passed through The Regents of the University of Michigan - Research and Technology Development - ARC A Center for Excellence in Modeling and Simulation of Ground Vehicles	Pass-through	12.910	SUBK00019353	-	688,195
Research and Technology Development - ARC A Center for Excellence in Modeling and Simulation of Ground Vehicles	Pass-through	12.910	SUBK00019355	-	373,915
Passed through University of Southern California - BeQuEST: Benchmarking Quantum Enhancement in Science & Technology	Pass-through	12.CON	SCON-00003178	-	<u>9,078</u>
<b>Total U.S. Department of Defense</b>				-	<b>1,316,969</b>

Year Ended June 30, 2024

Federal Agency/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Education</b>					
Passed through Clinton County RESA - Special Education - Grants for Infants and Families - Mindful Matters: A Focus on Early Intervention	Pass-through	84.181A	H181A210012	\$ -	\$ 985
<b>Total U.S. Department of Education</b>				-	<b>985</b>
<b>U.S. Department of Energy</b>					
Office of Science Financial Assistance Program - Computational Methods Based on Density Functional Theory for Reactions	Direct	81.049	DE-SC0005027	-	57,169
Office of Science Financial Assistance Program - Lattice Instabilities and Emergent Electronic Phases and Collective Behavior	Direct	81.049	DE-SC0021973	-	140,670
Office of Science Financial Assistance Program - FLO-SIC: Efficient Density Functional Calculations Without Self-Interaction	Direct	81.049	DE-SC0018331	762,155	1,116,031
Office of Science Financial Assistance Program - Nuclear Astrophysics and Fundamental Symmetries: Research Activities at CMU	Direct	81.049	DE-SC0022538	-	569,025
Office of Science Financial Assistance Program - Expanding Collaborative Capacity to Address Climate Resiliency in the Great Lake Passed through Board of Trustees for Western Michigan University - Fossil Energy Research and Development - Accelerating Carbon Capture, Utilization, and Storage (CCUS) in the MI Basin	Pass-through	81.089	23-0197	-	8,041
<b>Total U.S. Department of Energy</b>				<b>762,155</b>	<b>1,937,263</b>
<b>U.S. Department of Health and Human Services</b>					
Research Related to Deafness and Communication Disorders - Improving Automated Hearing Aid Safety and Audibility; External-Ear Amp.	Direct	93.173	1R01DC020699-01A1	-	5,874
Mental Health Research Grants - Functional Circuit Dissection of the HCRT System	Direct	93.242	1R21MH135326-01	-	46,278
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	281,313	542,954
Trans-NIH Research Support - Severity Predictors Using Immunology and Transcriptomics in Saliva	Direct	93.310	1R61HD105610-01	-	(35)
Trans-NIH Research Support - Severity Predictors Using Immunology and Transcriptomics in Saliva - Y3 & Y4	Direct	93.310	R33HD105610	393,444	637,626
Cardiovascular Diseases Research - Nicotinamide Nucleotide Transhydrogenase and Bioenergetic Metabolism	Direct	93.837	1R15HL157838-01A1	-	112,628
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Control of Synaptically-Connected Circuit Elements	Direct	93.853	1R01NS120832-01	448,360	665,099
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Dissection of Local and Distributed Neocortical Inhibitory Circuits	Direct	93.853	1F99NS129170	-	42,430
Extramural Research Programs in the Neurosciences and Neurological Disorders - Targeted Circuit Manipulation for Ameliorating Huntington's Disease Pathogenesis	Direct	93.853	1R21NS132089-01	-	125,679
Extramural Research Programs in the Neurosciences and Neurological Disorders - Selective Control of Synap-Connected Circuit Elements by Interluminescence	Direct	93.853	3R01NS120832-01S2	-	52,330
Extramural Research Programs in the Neurosciences and Neurological Disorders - Targeted Circuit Manipulation for Ameliorating Huntington's	Direct	93.853	3R21NS132089-01S1	-	15,008
Allergy and Infectious Diseases Research - Chemoenzymatic Synthesis of Trehalose Analogues	Direct	93.855	2R15AI117670-02	22,332	51,451
Biomedical Research and Research Training - The Role of Copines in the Regulation of the Actin Cytoskeleton	Direct	93.859	2R15GM078089-03	-	87,317
Biomedical Research and Research Training - Engineering Hydrophilic/Amphiphilic Vitamin B6-Based Super Antioxidant Dendrimer	Direct	93.859	1R15GM147862-01	-	117,551
Biomedical Research and Research Training - ERK-Medicated Regulation of RNA Binding Protein Condensation During Female Germ	Direct	93.859	1R15GM147844	-	90,288
Biomedical Research and Research Training - Regulation of Adult Cell Fate by FOXO and RNA Binding Proteins	Direct	93.859	1R15GM150082-01	-	94,424
Biomedical Research and Research Training - Social Regulation of Oxidative Stress in the Brain	Direct	93.859	1R15GM150286-01A1	-	51,611
Biomedical Research and Research Training - Administrative Supplement Request for NIH 1R15GM147862-01	Direct	93.859	3R15GM147862-01S1	-	99,910
Biomedical Research and Research Training - ERK-Mediated Regulation of RNA Binding Protein Condensation	Direct	93.859	3R15GM147844-01S1	-	98,847
Child Health and Human Development Extramural Research - Genes, Education, and Gene-Education Interactions in Obesity and Mental Health	Direct	93.865	1R01HD094011-01	26,018	37,746
Child Health and Human Development Extramural Research - Using (EMR) Data to Examine Outcomes Following Prenatal Drug Exposure	Direct	93.865	1R03HD109588	-	75,198
Child Health and Human Development Extramural Research - Building & Testing Feasibility of EMPOWER, a Skill-Based Intervention	Direct	93.865	1K23HD108319	-	140,048
Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN)	Direct	93.865	5RL1HD107773-02	-	13,148
Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN) - Year 3	Direct	93.865	5RL1HD107773-03	-	125,823
Child Health and Human Development Extramural Research - Building & Testing Feasibility of EMPOWER, a Skill-Based Intervention-Y2	Direct	93.865	5K23HD108319-02	-	130

Year Ended June 30, 2024

Federal Agency/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Passed through Duke University - Trans-NIH Research - Support Trial to Shorten Pharmacologic Treatment of Newborns with Neonatal Opioid WS	Pass-through	93.310	A032483	\$ -	\$ 20,143
Passed through Public Health Institute - Cancer Treatment Research - COG NCTN Work Order U10CA-180886	Pass-through	93.395	U10CA180886	-	60,400
Cancer Control - COG NCI Community Oncology Research Program (NCORP) WO	Pass-through	93.399	UG1CA189955	-	7,500
Passed through Washington University - St. Louis - Cardiovascular Diseases Research - Treating Secondary Cardiomyopathies by Mimicking the Adaptive Hepatic	Pass-through	93.837	WU-21-32	-	9,778
Diabetes, Digestive, and Kidney Diseases Extramural Research - Leveraging Glucose Transport and the Hepatic Adaptive Fasting Response	Pass-through	93.847	WU-22-0142	-	18,284
Passed through HealthCore, Inc - Cardiovascular Diseases Research - Long Term Outcomes after Multisystem Inflammatory Syndrome in Children	Pass-through	93.837	U24HL135691	-	7,968
Passed through The Regents of the University of Michigan - Cardiovascular Diseases Research - Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients - Y2	Pass-through	93.837	SUBK00014169	-	3,256
Cardiovascular Diseases Research - 1/2 Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients	Pass-through	93.837	SUBK00016639	-	16,570
Cardiovascular Diseases Research - Pediatric Influence of Cooling Duration on Efficacy Cardiac Arrest Patients-Y3	Pass-through	93.837	SUBK00014169	-	20,332
Passed through University of Cincinnati - Cardiovascular Diseases Research - Ultrasound-Mediated Controlled Hypoxemic Reperfusion for Inhibition of Injury-Y3	Pass-through	93.837	012268-00008	-	16,578
Passed through Research Institute at Nationwide Children's Hospital - Diabetes, Digestive, and Kidney Diseases Extramural Research - CUREGN 2.0 - Midwest Pediatric Nephrology Consortium	Pass-through	93.847	700198-0523-00	-	1,366
Diabetes, Digestive, and Kidney Diseases Extramural Research - CUREGN 2.0 -Midwest Pediatric Nephrology Consortium - Y2	Pass-through	93.847	700198-0524-00	-	540
Passed through Boston Children's Hospital - Extramural Research Programs in the Neurosciences and Neurological Disorders - Consortium of MRI Biomarkers in Neonatal Encephalopathy (COMBINE)	Pass-through	93.853	GENFD0002225234	-	12,162
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	-	32,005
Passed through University of Southern California - Allergy and Infectious Diseases Research - Interplay of M. Tuberculosis Trehalose Metabolism and its Pathogenesis and Drug	Pass-through	93.855	SCON-00004778	-	27,267
Passed through Health Research Inc. - Biomedical Research and Research Training - Dissecting & Connecting the SigMStimulus & ESX-4 Secretary Res. in Mycobacteria	Pass-through	93.859	7265-01	-	50,970
Passed through University of Pittsburgh - Child Health and Human Development Extramural Research - Supporting the Uptake of a Cognitive Screening Measure	Pass-through	93.865	AWD00003188 (419326-11)	-	15,011
Passed through University of Utah - Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN) - Year 2	Pass-through	93.865	10058860-02-CHOM	-	2,821
Child Health and Human Development Extramural Research - Depletion of Commensal Anaerobes and Immune Paralysis in Infants	Pass-through	93.865	10068732-03-CMU	-	59,467
Child Health and Human Development Extramural Research - Collaborative Pediatric Critical Care Research Network (CPCCRN) - Year 3	Pass-through	93.865	100588060-02-CHOM	-	5,883
Passed through Indiana University - Bloomington - Aging Research - Communication Coaching for Nursing Assistants	Pass-through	93.866	9511_CM	-	17,860
Aging Research - Communication Coaching for Nursing Assistants - Y2	Pass-through	93.866	9511_CM	-	113,323
Passed through Calhoun County Mental Health Authority - Assisted Outpatient Treatment - Calhoun County Assisted Outpatient Treatment Program Year 3	Pass-through	93.997	1H79SM082940-01	-	2,476
Assisted Outpatient Treatment - Calhoun County Assisted Outpatient Treatment Program Year 4	Pass-through	93.997	1H79SM082940-01	-	10,111
<b>Total U.S. Department of Health and Human Services</b>				<b>1,171,467</b>	<b>3,861,434</b>

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2024

Federal Agency/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of the Interior</b>					
Fish and Wildlife Management Assistance - Population Assessments and Conservation Genomics of Proposed ESA Threatened	Direct	15.608	F21AC02424-00	\$ -	\$ 4,965
Fish and Wildlife Management Assistance - Patterns of Genetic Diversity and Population Connectivity	Direct	15.608	F22AC01086-00	1,487	23,809
Fish and Wildlife Management Assistance - Comprehensive Evaluation of Unionid Habitats in Lower Tributaries of Lake MI	Direct	15.608	F23AP03479-00	-	36,938
Cooperative Research and Training Programs - Resources of the National Park System - Comprehensive Assessment and Threats to Unionids in Sleeping Bear Dunes	Direct	15.945	P23AC00578-00	-	23,572
Passed through Michigan State University - Great Lakes Restoration - Prairie Species Conservation, Habitat Management, and Captive Rearing	Pass-through	15.662	RC111533-CMU	-	70,319
Great Lakes Restoration - Poweshiek Skipperling Conservation: Habitat Management Plans and Assessment	Pass-through	15.662	RC112944-CMU	-	148,791
Cooperative Research and Training Programs-Resources of the National Park System - Sleeping Bear Dunes					
National Lakeshores 2022-2024 Visitor Use Management Study	Pass-through	15.945	RC113715-CMU	-	555
<b>Total U.S. Department of the Interior</b>				<b>1,487</b>	<b>308,949</b>
<b>U.S. Environmental Protection Agency</b>					
Geographic Programs - Great Lakes Restoration Initiative - Continuation of the GLCWMP: 2020-2025	Direct	66.469	00E02956-0	1,145,982	1,774,052
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	-	23,286
Passed through West Michigan Shoreline Regional Development Commission - Geographic Programs - Great Lakes Restoration Initiative - Macroinvertebrate Monitoring and Data Assessment for Delisting Degradation	Pass-through	66.469	754725	-	5,145
<b>Total U.S. Environmental Protection Agency</b>				<b>1,145,982</b>	<b>1,802,483</b>
<b>Total Research and Development Cluster</b>				<b>3,081,179</b>	<b>11,717,921</b>
<b>Other Federal Awards</b>					
<b>Corporation for National and Community Service</b>					
Passed through Michigan Department of Labor and Economic Opportunity - AmeriCorps State and National - Rural Michigan Resiliency Corps	Pass-through	94.006	23-MCSC-MACFFP-03	-	57,418
<b>Total Corporation for National and Community Service</b>				<b>-</b>	<b>57,418</b>
<b>National Archives and Records Administration</b>					
National Historical Publications and Records Grants - Digitizing Historic Michigan Newspapers for Research & Educational Use	Direct	89.003	ED-103529-22	-	38,564
<b>Total National Archives and Records Administration</b>				<b>-</b>	<b>38,564</b>
<b>U.S. Department of Agriculture</b>					
Passed through Michigan Department of Education - Child and Adult Care Food Program - Child and Adult Care Food Program 2022-23	Pass-through	10.558	990039874	-	3,415
Child and Adult Care Food Program - Child and Adult Care Food Program 2023-24	Pass-through	10.558	990039874-00745	-	22,087
<b>Total U.S. Department of Agriculture</b>				<b>-</b>	<b>25,502</b>

Year Ended June 30, 2024

Federal Agency/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures
<b>Other Federal Awards (continued)</b>					
<b>U.S. Department of Commerce</b>					
Marine Sanctuary Program - Building Flood Resilience through Education	Direct	11.429	NA23NOS4290129	\$ -	\$ 68,012
<b>Total U.S. Department of Commerce</b>				-	<b>68,012</b>
<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 Resource Project Year 5	Direct	84.326T	H326T180045-22	-	92,699
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities - DeafBlind Central: Michigan's Training and Resource Project	Direct	84.326T	H326T230033	-	216,085
Passed through Michigan Department of Labor and Economic Opportunity - Gaining Early Awareness and Readiness for Undergraduate Programs - Michigan Gear Up 2021-2022	Pass-through	84.334S	22-00-01	-	44,223
Gaining Early Awareness and Readiness for Undergraduate Programs - Michigan GEAR UP 2022-2023	Pass-through	84.334S	23WS05	-	10,537
Gaining Early Awareness and Readiness for Undergraduate Programs - Michigan Gear Up 2023-2024	Pass-through	84.334S	P334S200001 24-00	-	<u>63,937</u>
<b>Total U.S. Department of Education</b>				-	<b>427,481</b>
<b>U.S. Department of Health and Human Services</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance - GLS Campus Suicide Prevention	Direct	93.243	1H79SM086309-01	-	29,875
Congressional Directives - CMU Telehealth Services & Information Technology HRSA-CDS Project	Direct	93.493	6 GE1HS47338-01-02	-	273,708
Passed through Region VII Area Agency on Aging - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program	Pass-through	93.043	2101MIOPAH	-	7,544
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services - Group Exercise, Training and Fitness (GET Fit): OTAGO Exercise Program-Y3	Pass-through	93.043	2101MIOPAH	-	22,016
Passed through Wayne State University - Maternal and Child Health Federal Consolidated Programs - (LEND) Leadership Education in Neurodevelopmental and Related Disorders Training	Pass-through	93.110	WSU24004	-	45,973
Passed through Michigan Department of Health and Human Services - Maternal and Child Health Federal Consolidated Programs - Epilepsy and Telemedicine Year 4	Pass-through	93.110	E20231973-00	-	8,387
Maternal and Child Health Federal Consolidated Programs - Epilepsy and Telemedicine Year 5	Pass-through	93.110	E20240114-00	-	8,409
Injury Prevention and Control Research and State and Community Based Programs - MDHHS Suicide Prevention CDC Grant Proposal - CMU Subaward Year 3	Pass-through	93.136	E20230227-00	-	19,097
Injury Prevention and Control Research and State and Community Based Programs - MDHHS Suicide Prevention CDC Grant Proposal - CMU Subaward Year 4	Pass-through	93.136	E20244634-00	-	36,546
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Detection of SARS-CoV-2 in Sewage Samples - Year 3	Pass-through	93.323	E20230196-00	-	126,728
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Detection of SARS CoV-2 in Sewage Samples - Year 4	Pass-through	93.323	E20241807-00	-	457,971
Preventative Health and Health Services Block Grant - Asthma CHW Program	Pass-through	93.991	E20245434-00	-	4,876
Passed through Alaska Native Tribal Health Consortium - National Telehealth - Telehealth Network Grants - Telehealth Broadband Project	Pass-through	93.211	21-U-362279	-	127,004
Passed through the Regents of the University of Michigan - Foster Care Title IV-E - Child Welfare Educational Support Project FY24	Pass-through	93.658	SUBK00020526	-	4,773
Passed through Eastern Michigan University - Mental and Behavioral Health Education and Training Grants - BHWET Student Training Stipend Program 2023	Pass-through	93.732	RG2665-3205	-	25,000

Schedule of Expenditures of Federal Awards (Continued)

					Year Ended June 30, 2024	
Federal Agency/Grant Name	Direct/Pass-through	Assistance Listing Number	Federal or Pass-through Number	Pass-through to Subrecipients	Federal Expenditures	
<b>Other Federal Awards (continued)</b>						
<b>U.S. Department of Health and Human Services (continued)</b>						
Passed through Michigan State University -						
Medical Assistance Program - Michigan Collaborative Addiction Resources and Education System 3.0	Pass-through	93.778	RC114395-CMU	\$ -	\$ 6,572	
Medical Assistance Program - Michigan Collaborative Addiction Resources and Education System 3.0-Y2	Pass-through	93.778	RC115689-CMU	<u>-</u>	<u>28,729</u>	
<b>Total U.S. Department of Health and Human Services</b>				<u>-</u>	<u>1,233,208</u>	
<b>U.S. Department of Justice</b>						
Passed through Michigan State Police -						
Bulletproof Vest Partnership Program - Bulletproof Vest Partnership Reimbursement 2022	Pass-through	16.607	2022BOBX22029514	<u>-</u>	<u>1,193</u>	
<b>Total U.S. Department of Justice</b>				<u>-</u>	<u>1,193</u>	
<b>U.S. Environmental Protection Agency</b>						
Pollution Prevention Grants Program - Technical Assistance and Training to Automotive Manufacturing Facilities						
	Direct	66.708	00E03259	-	60,699	
Passed through Michigan Department of Environment, Great Lakes and Energy -						
Geographic Programs - Great Lakes Restoration Initiative - Nex Gen Michigan Environmental Education Curriculum	Pass-through	66.469	GL-00E02479-0	-	10,938	
Geographic Programs - Great Lakes Restoration Initiative - Next Generation Climate Change Curriculum Support	Pass-through	66.469	GL-00E02992-0	<u>-</u>	<u>7,386</u>	
<b>Total U.S. Environmental Protection Agency</b>				<u>-</u>	<u>79,023</u>	
<b>Total Other Federal Awards</b>				<u>-</u>	<u>1,930,401</u>	
<b>Total Federal Awards</b>				<u>\$ 3,081,179</u>	<u>\$ 141,538,251</u>	



## Notes to Schedule of Expenditures of Federal Awards

---

Year Ended June 30, 2024

### Note 1 - Basis of Presentation

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

### Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on 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, as 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, 2024**

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

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?   X   Yes    \_\_\_\_\_ None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? \_\_\_\_\_ Yes      X   No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.063, 84.268, 84.379 11.300	Student Financial Assistance Cluster Economic Development Cluster	Unmodified Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

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

**Section II - Financial Statement Audit Findings**

**Current Year**    None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
2024-001	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - U.S. Department of Education, Student Financial Assistance Cluster - ALN 84.268, Federal Direct Loan Program; ALN 84,063, Federal Pell Grant Program</p> <p><b>Federal Award Identification Number and Year</b> - P268K240222 and P063P230222</p> <p><b>Pass-through Entity</b> - None</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - The University has 45 days from the date the University determines the student's withdrawal date to calculate a return to Title IV refund. Withdrawal dates are defined as the time when the student officially withdraws or expresses notification to withdraw or, if the student does not officially withdraw, the date that the University determines the student is no longer in attendance (34 CFR Section 668.173(b)).</p> <p><b>Condition</b> - The University did not return Title IV funds within 45 days of the date of determination of withdrawal for four students.</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 60 students selected for return of Title IV calculation testing, four returns were completed greater than 45 days from the date the student officially withdrew from the University.</p> <p><b>Cause and Effect</b> - Controls over the review of calculations performed were inadequate to ensure that all students' return of Title IV calculations were completed timely. As a result, the return of funds was not completed timely in some instances.</p> <p><b>Recommendation</b> - The University should have a system in place to ensure that return of Title IV refunds are made within the federal requirement of 45 days from the date the University determines the students are no longer in attendance.</p>	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
2024-001 (Continued)	<b>Views of Responsible Officials and Corrective Action Plan</b> - Beginning in the fall 2024 semester, Student Account Services and University Billing (SASUB) implemented a dedicated R2T4 SharePoint site to enhance the tracking and management of withdrawn students as identified. The site includes dynamic lists that log students requiring a return of Title IV funds as they are identified. Each entry records the student's date of determination and the corresponding 45-day return deadline. This centralized platform allows authorized users to easily view pending returns, associated deadlines, and the completion dates for each case. The system improves the accuracy of Title IV fund return tracking, enhances accountability, and fosters greater transparency and communication among university stakeholders. Key personnel and leadership from SASUB and the Office of Scholarships and Financial Aid have access to the SharePoint site and conduct regular reviews to ensure compliance and operational efficiency.	