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# Grand Valley State University

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Supplemental Information  
June 30, 2024**

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

**Independent Auditor's Report**

To the Board of Trustees  
Grand Valley State University

We have audited the financial statements of the business-type activities and fiduciary activities of Grand Valley State University (the "University"), a component unit of the State of Michigan, 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 November 12, 2024, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 12, 2024.

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

*Plante & Moran, PLLC*

March 18, 2025

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

**Independent Auditor's Report**

To Management and the Board of Trustees  
Grand Valley State University

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type and fiduciary activities of Grand Valley State University (the "University") as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 12, 2024. The financial statements of Grand Valley University Foundation, a blended component unit, were not audited in accordance with *Government Auditing Standards*.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

To Management and the Board of Trustees  
Grand Valley State 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*

November 12, 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  
Grand Valley State University

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

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

We have audited Grand Valley State 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  
Grand Valley State 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 certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2024-001, 2024-002, 2024-003, and 2024-004 to be significant deficiencies.

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  
Grand Valley State University

*Government Auditing Standards* requires 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*

March 18, 2025



# Grand Valley State University

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
<b>Clusters:</b>				
Student Financial Assistance Cluster				
U.S. Department of Education:				
Federal Direct Student Loans	84.268	P268K220226	\$ -	\$ 55,819
Federal Direct Student Loans	84.268	P268K230226	-	126,864,620
Federal Supplemental Educational Opportunity Grants (Note 3)	84.007	P007A222012	-	130,332
Federal Supplemental Educational Opportunity Grants (Note 3)	84.007	P007A232012	-	1,276,299
Federal Work-Study Program (Note 3)	84.033	P033A232012	-	961,480
Federal Work-Study Program (Note 3)	84.033	P033A222012	-	50,000
Federal Pell Grant Program	84.063	P063Q230226	-	30,410
Federal Pell Grant Program	84.063	P063P220226	-	(32,172)
Federal Pell Grant Program	84.063	P063P230226	-	31,275,333
Federal Perkins Loan Program - Beginning of year plus loans issued (Note 4)	84.038	N/A	-	1,406,340
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	P379T230226	-	(1,886)
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	P379T230226	-	91,472
U.S. Department of Health and Human Services - Direct program - Nursing Student Loans - Beginning of year plus loans issued (Note 4)	93.364	N/A	-	246,289
Total Student Financial Assistance Cluster			-	<b>162,354,336</b>
<b>TRIO Cluster:</b>				
U.S. Department of Education:				
TRIO Student Support Services	84.042	P042A150761	-	307,406
TRIO Student Support Services	84.042	P042A200788	-	267,625
TRIO Student Support Services	84.042	P042A201233	-	390,058
TRIO Talent Search	84.044	P044A210486	-	408,729
TRIO Upward Bound	84.047	P047A220688	-	483,572
TRIO Upward Bound	84.047	P047A220715	-	299,438
TRIO Upward Bound	84.047	P047V220092	-	255,683
TRIO Upward Bound	84.047	P047M220327	-	367,590
TRIO Upward Bound	84.047	P047M220282	-	335,844
TRIO Educational Opportunity Centers	84.066	P066A210185	-	199,363
TRIO McNair Post-Baccalaureate Achievement	84.217	P217A180090	-	121,924
TRIO McNair Post-Baccalaureate Achievement	84.217	P217A230235	-	202,647
Total TRIO Cluster			-	<b>3,639,879</b>
<b>Research and Development Cluster:</b>				
U.S. Department of Agriculture:				
Soil and Water Conservation	10.902	NF233A750023C058	-	13,184
Passed through University of Minnesota - Sustainable Agriculture Research and Education	10.215	2018-38640-28416	-	(1,043)
Passed through University of Alaska Fairbanks - Agriculture and Food Research Initiative (AFRI)	10.310	UAF 19-0129	-	6,205
Passed through Kansas State University - Soil and Water Conservation	10.902	A24-0206-S001	-	17,595
National Aeronautics and Space Administration - Passed through University of Michigan - Soil Survey	10.903	80NSSC20M0124	-	2,238
U.S. Department of Commerce:				
Passed through University of Michigan - Climate and Atmospheric Research	11.431	SUBK00021166	-	223
Passed through University of Michigan - Cooperative Institutes:				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	SUBK00017762	-	33,053
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	SUBK00019902	-	19,003
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	SUBK00012655	-	(335)
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	SUBK00017793	-	17,642
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	SUBK00017759	-	88,523
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	SUBK00017794	-	18,318
Passed through West Michigan Shoreline Regional Development Commission:				
Habitat Conservation	11.463	756123	-	404

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Commerce (Continued):				
Passed through West Michigan Shoreline Regional Development Commission:				
Habitat Conservation	11.463	756323	\$ -	\$ 4,298
Habitat Conservation	11.463	756223	-	11,798
Passed through Muskegon County Drain Commission:				
Habitat Conservation	11.463	NA22NMF4630143	-	22,111
National Security Agency - Mathematical Sciences Grants	12.901	Y2M5HUXKJPF1	-	2,360
National Aeronautics and Space Administration - Passed through the University of Michigan:				
Mathematical Sciences Grants	12.901	80NSSC20M0124	-	1,472
Mathematical Sciences Grants	12.901	80NSSC20M0124	-	3,054
Mathematical Sciences Grants	12.901	N/A	-	(5,092)
U.S. Department of the Interior:				
Passed through Grand Rapids Public Museum:				
Fish and Wildlife Management Assistance	15.608	N/A	-	27,195
Fish and Wildlife Management Assistance	15.608	F23AP02669-00	-	132,171
Fish and Wildlife Management Assistance	15.608	F21AP03603	-	33,144
U.S. Fish and Wildlife Service:				
Passed through the Michigan State University - Great Lakes Restoration				
Recovery Implementation	15.662	F22AC00106	-	18,280
Passed through the Michigan Nature Association - Endangered Species				
Recovery Implementation	15.657	F21AC00835	-	38,400
U.S. Department of the Interior:				
U.S. Geological Survey Research and Data Collection	15.808	G24AC00075	-	15,845
National Aeronautics and Space Administration - Direct				
Science	43.001	80NSSC22K0467	89,910	130,017
National Aeronautics and Space Administration				
Passed through the Michigan SpaceGrant Consortium:				
Science	43.001	N/A	-	4,500
Science	43.001	NNX15AJ20H	-	10,000
Science	43.001	NNX15AJ20H	-	5,934
Science	43.001	N/A	-	(3,666)
Science	43.001	80NSSC20M0124	-	(1,151)
Science	43.001	80NSSC20M0124	-	(1,070)
Science	43.001	80NSSC20M0124	-	9,635
Science	43.001	80NSSC20M0124	-	776
Office of Stem Engagement (OSTEM)	43.008	N/A	-	2,338
Office of Stem Engagement (OSTEM)	43.008	NNX15AJ20H	-	1,500
Office of Stem Engagement (OSTEM)	43.008	80NSSC20M0124	-	1,593
Office of Stem Engagement (OSTEM)	43.008	NNX15AJ20H	-	2,421
Office of Stem Engagement (OSTEM)	43.008	80NSSC20M0124	-	3,990
Office of Stem Engagement (OSTEM)	43.008	80NSSC20M0124	-	16
Office of Stem Engagement (OSTEM)	43.008	NNX15AJ20H	-	4,423
Office of Stem Engagement (OSTEM)	43.008	80NSSC20M0124	-	2,899
Office of Stem Engagement (OSTEM)	43.008	NNX15AJ20H	-	459
Office of Stem Engagement (OSTEM)	43.008	NNX15AJ20H	-	3,925
Office of Stem Engagement (OSTEM)	43.008	NNX15AJ20H	-	5,000
Office of Stem Engagement (OSTEM)	43.008	NNX15AJ20H	-	5,722
National Science Foundation - Direct programs:				
Mathematical and Physical Sciences	47.049	2102576	-	46,351
Geosciences	47.050	1504224	-	(151,415)
Geosciences	47.050	1836839	15,319	348,615
Geosciences	47.050	1903389	-	12,663
Geosciences	47.050	2011685	-	5,158
Geosciences	47.050	2046958	-	(848)
Geosciences	47.050	2046958	-	3,416
Geosciences	47.050	2118660	-	40,860
Biological Sciences	47.074	2222946	-	10,869

See notes to schedule of expenditures of federal awards.

# Grand Valley State University

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Science Foundation - Direct programs (Continued):				
STEM Education (formerly Education and Human Resources)	47.076	1725395	\$ -	\$ 13,428
STEM Education (formerly Education and Human Resources)	47.076	N/A	-	(2,957)
STEM Education (formerly Education and Human Resources)	47.076	1742463	-	161,959
STEM Education (formerly Education and Human Resources)	47.076	1936517	-	13,073
STEM Education (formerly Education and Human Resources)	47.076	2030615	-	203,880
STEM Education (formerly Education and Human Resources)	47.076	Unknown	-	14,691
National Science Foundation - Passed through programs:				
Passed through 2Innovate LLC - NSF Technology, Innovation, and Partnerships	47.084	2304063-GVSU-00	-	88,108
Passed through Michigan State University - STEM Education (formerly Education and Human Resources)	47.076	N/A	-	(1,432)
Passed through Wayne State University - Mathematical and Physical Sciences	47.049	1855681	-	3,601
Passed through University of Arkansas - Geosciences	47.050	2037271	-	1,625
Passed through University of Michigan - STEM Education (formerly Education and Human Resources)	47.076	2030919	-	10,117
Passed through Virginia Polytechnic Institute and State University - STEM Education (formerly Education and Human Resources)	47.076	480801-19G19	-	7,917
U.S. Environmental Protection Agency - Pass-through programs:				
Passed through Michigan Department of Environmental Quality-Office of the Great Lakes - Ottawa Conservation District -Water Quality Management Planning	66.454	C600E72719	-	(1,418)
Passed through West Michigan Shoreline Regional Development Commission - Geographic Programs - Great Lakes Restoration Initiative	66.469	2022-2504	-	3,785
Passed through Central Michigan University - Great Lakes Program	66.469	GL-00E02956	-	50,996
Passed through Michigan Department of Environmental Quality - Office of the Great Lakes - West Michigan Shoreline Regional Development Commission - Geographic Programs - Great Lakes Restoration Initiative	66.469	GL00E02481	-	882
Passed through Michigan Department of Environment, Great Lakes, and Energy - Geographic Programs - Great Lakes Restoration Initiative	66.469	GL22-GVSU-01	-	104,190
Passed through Indiana Department of Environmental Management - Geographic Programs - Great Lakes Restoration Initiative	66.469	GL03E00724	-	(176)
Passed through Michigan Department of Environment, Great Lakes, and Energy - Geographic Programs - Great Lakes Restoration Initiative	66.469	N/A	-	8,961
Passed through Public Health of Muskegon County - Beach Monitoring and Notification Program Implementation Grants	66.472	CU00E99313	-	5,728
Passed through Michigan Department of Environment, Great Lakes, and Energy - Public Health of Muskegon County -Beach Monitoring and Notification Program Implementation Grants	66.472	CU00E99313	-	8,272
U.S. Department of Education - Higher Education Institutional Aid	84.031	P031A230146	-	216,183
National Institutes of Health - Passed through Case Western University - Allergy and Infectious Diseases Research				
Passed through Michigan State University - Environmental Health	93.113	N/A	-	4,802
Passed through VanAndel Research Institute:				
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	R21 NS105436	-	(29,095)
Trans-NIH Research Support	93.310	40530A-4	-	(5,069)
Passed through University of Buenos Aires - Allergy and Infectious Diseases Research	93.855	1R01A60371-01A1	-	21,366
Passed through University of Washington - Child Health and Human Development Extramural Research	93.865	P2CHD101912A	-	19
Passed through Flint Rehabilitation Devices, LLC - Child Health and Human Development Extramural Research	93.865	R44HD103522	-	127,446
U.S. Department of Health and Human Services:				
Biomedical Research and Research Training	93.859	1R15GM117488-01A1	-	(16,221)
Biomedical Research and Research Training	93.859	1R15GM117488-01A1	-	75,299
Child Health and Human Development Extramural Research	93.865	1R15HD115230-01	-	19,246

See notes to schedule of expenditures of federal awards.

# Grand Valley State University

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
U.S. Department of Health and Human Services:				
Aging Research	93.866	01A1	\$ 5,121	\$ 78,648
Social Security Research and Demonstration	96.007	N/A	-	15,667
Total Research and Development Cluster			<b>110,350</b>	<b>2,283,821</b>
Special Education Cluster:				
U.S. Department of Education - Passed through State of Michigan Department of Education:				
Special Education Grants to States	84.027	230470-3D51	-	1,244,033
Special Education Grants to States	84.027	220470-3D51	-	825,730
Total Student Education Cluster			-	<b>2,069,763</b>
Total Clusters			<b>110,350</b>	<b>170,347,799</b>
Other Federal Awards:				
U.S. Small Business Administration				
Small Business Development Centers	59.037	SBAHQ24	249,896	1,268,790
Small Business Development Centers	59.037	SBAOEDSB230049-01-01	2,342,252	2,635,840
Federal and State Technology Partnership Program	59.058	SBAOIIFT220039-01-00	-	22,990
Congressional Grants	59.059	SBAHQ23100008	-	307,507
Total U.S. Small Business Administration			<b>2,592,148</b>	<b>4,235,127</b>
U.S. Department of Education				
Fund for the Improvement of Postsecondary Education	84.116	P116Z220071	-	354,161
Passed through Eastern Michigan University - Javits Gifted and Talented Students Education	84.206	S206A220031	-	99,631
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215	S215K230129	-	108,360
Passed through Western Michigan University - Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215	S215N210034	-	311,092
Passed through Michigan Strategic Fund/Workforce Development Agency - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	18-00-04	-	157,821
English Language Acquisition State Grants	84.365	T365Z220063	-	460,465
Total U.S. Department of Education			-	<b>1,491,530</b>
U.S. Department of Commerce				
Marine Sanctuary Program	11.429	NA22NOS4290004	-	33,312
U.S. Department of Health and Human Services				
Nursing Workforce Diversity	93.178	1 D19HP42032-01-00	-	627,262
Passed through Arbor Circle Corp and through Ottawa County Sheriff Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SP081158-01	-	915
Advanced Nursing Education Workforce Grant Program	93.247	T94HP32899-01-00	-	584,681
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000510	-	98,336
Passed through Michigan Department of Health and Human Services and Kent County Health Department:				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	-	1,053,999
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000510	-	306,838

See notes to schedule of expenditures of federal awards.

# Grand Valley State University

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Other Federal Awards: (Continued):				
Passed through Michigan Department of Health and Human Services Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Nurse Education, Practice Quality and Retention Grants	93.323	E20241805-00	\$ -	\$ 679,321
	93.359	1UD7HP37634-01-00	-	5,546
Nurse Education, Practice Quality and Retention Grants	93.359	T48HP52024-01-00	-	321,791
Passed through Michigan Department of Health and Human Services John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	MA 220000000612	-	115,721
<b>Total U.S. Department of Health and Human Services</b>			-	<b>3,794,410</b>
Corporation for National and Community Service AmeriCorps Volunteer Generation Fund 94.021	94.021	186MCSCVOLGEN F220	-	10,154
U.S. Department of Agriculture				
Passed through Michigan Department of Education: Summer Food Service Program for Children Food for Education	10.559	NA	-	6,129
	10.608	70-0000	-	40,756
Passed through Grand Valley Metro Council - Regional Conservation Partnership Program	10.932	N/A	-	(650)
Passed through Kent County Health Department - Feral Swine Eradication and Control Pilot Program	10.934	N/A	-	6,029
<b>Total U.S. Department of Agriculture</b>			-	<b>52,264</b>
National Security Agency				
GenCyber Grants Program	12.903	H98230-23-1-0111	-	44,141
GenCyber Grants Program	12.903	H98230-22-1-0106	-	22,024
<b>Total National Security Agency</b>			-	<b>66,165</b>
Library of Congress				
Teaching with Primary Sources	42.010	18885503122	-	1,652
National Endowment for the Arts				
Promotion of the Arts Grants to Organizations and Individuals	45.024	N/A	-	2,283
Promotion of the Arts Grants to Organizations and Individuals	45.024	Y2M5HUXKJPF1	-	4,000
Promotion of the Arts Partnership Agreements	45.025	20PS5622AC	-	6,710
<b>Total National Endowment for the Arts</b>			-	<b>12,993</b>
U.S. Veterans Administration				
Post-9/11 Veterans Educational Assistance	64.027	N/A	-	8,252
U.S. Fish and Wildlife Service				
Passed through the Michigan Department of Natural Resources - State Wildlife Grants	15.634	F19AP00175	-	(3,323)
U.S. Department of Treasury				
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	125,438
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	SLFRP0127	-	16,227
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	28,247
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	8,370
<b>Total U.S. Department of Treasury</b>			-	<b>178,282</b>
Institute for Museum and Library Services				
Passed through Cornell University - Laura Bush 21st Century Librarian Program	45.313	156601-22446	-	4,902
Passed through Indiana University - Laura Bush 21st Century Librarian Program	45.313	RE-252353-OLS-22	-	43,901
<b>Total Institute for Museum and Library Services</b>			-	<b>48,803</b>
<b>Total other federal awards</b>			<b>2,592,148</b>	<b>9,929,621</b>
<b>Total federal awards</b>			<b>\$ 2,702,498</b>	<b>\$ 180,277,420</b>

See notes to schedule of expenditures of federal awards.

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

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**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 Grand Valley State 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

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

**Note 3 - Adjustments and Transfers**

The University carried forward \$27,023 of the 2023-2024 Federal Supplemental Education Opportunity Grant (SEOG) Program (84.007) award to the 2024-2025 award year. During the 2023-2024 award year, \$130,332 of SEOG funds from the 2022-2023 award year was carried forward and spent.

The University carried forward \$60,701 of the 2023-2024 Federal Work-Study (FWS) Program (84.033) award to the 2024-2025 award year. During the 2023-2024 award year, \$20,353 of the FWS funds from the 2022-2023 award year was carried forward and spent.

The University transferred \$262,974 from the FWS program to the SEOG program during the 2023-2024 award year.

**Note 4 - Loans Balances**

As part of the Student Financial Assistance Cluster, the University participates in the Federal Perkins Loan Program through the U.S. Department of Education and the Nursing Student Loan Program through the U.S. Department of Health and Human Services. These loan programs are directly administered by the University and are considered revolving loan programs where collections received on past loans, including interest, and new funds received from federal agencies with university matching requirements are loaned out to current students.

The University originates but does not provide the funding for Federal Direct Student Loans (FDLs). The amount presented in the schedule of expenditures of federal awards represents the value of the new FDLs accepted by students during the year ended June 30, 2024.

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

**Year Ended June 30, 2024**

**Note 4 - Loans Balances (Continued)**

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of expenditures of federal awards. The balances of loans outstanding at June 30, 2024 consist of the following:

<u>Cluster/Program Title</u>	<u>Assistance Listing Number</u>	<u>Loan Balances</u>
Federal Perkins Loan Program	84.038	\$ 813,926
Nursing Student Loan Program	93.364	199,644
Total		<u>\$ 1,013,570</u>

**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)?   X   Yes    \_\_\_\_\_ No

Identification of major programs:

ALN	Name of Federal Program or Cluster	Opinion
84.268, 84.007, 84.033, 84.063, 84.038, 84.379, 93.364	Student Financial Assistance Cluster	Unmodified
Various	Research and Development Cluster	Unmodified
59.037	Small Business Development Centers	Unmodified
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Unmodified
84.217, 84.042, 84.044, 84.066, 84.047	TRIO Cluster	Unmodified
84.027	Special Education (IDEA)	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**

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



**Schedule of Findings and Questioned Costs (Continued)**

**Year Ended June 30, 2024**

**Section III - Federal Program Audit Findings**

Reference Number	Finding
2024-001	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - 84.217, 84.042, 84.066, 84.047, 84.044 TRIO Cluster (TRIO), and 84.027 Special Education Cluster (IDEA)</p> <p><b>Federal Award Identification Number and Year</b> - TRIO - All federal award identifications IDEA - 700005133</p> <p><b>Pass-through Entity</b> - N/A</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Repeat Finding</b> - Yes - 2023-001</p> <p><b>Criteria</b> - As outlined in 2 CFR 200.430(i), salaries and wages must be based on records that accurately reflect the work performed, including complying with established accounting policies and practices of the University. Per the University policy, effort reports are to be certified by an individual or a person with suitable means of verification (the principal investigator, department chair, or dean) of the work performed approximately 30 days after each reporting period.</p> <p><b>Condition</b> - Of the 11 employees included in the hourly payroll expenditure sample selected for testing in the TRIO Cluster, the University did not complete a full, executed review of the effort certifications with the time period outlined for 1 employee.</p> <p>Of the 7 employees included in the hourly payroll expenditure sample selected for testing in the Special Education Cluster, the University did not complete a full, executed review of the effort certifications with the time period outlined for 5 employees.</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> - In the samples mentioned above, the University ultimately completed review of the effort certifications to support salaries and wages were allowable; however, 6 of the total 18 employees tested in these 2 programs were not reviewed timely.</p> <p><b>Cause and Effect</b> - The University did not follow its policy to ensure that time and efforts were being reviewed and approved in a timely manner.</p> <p><b>Recommendation</b> - We recommend the University maintain a procedure and control to ensure that, upon each reporting period, the University reviews and approves effort certifications as outlined in its policy.</p> <p><b>Views of Responsible Officials and Corrective Action Plan</b> - The University implemented a new grant management software in June 2024 that provides greater functionality to complete the effort certification process within the time requirement identified in the University's time and effort reporting policy. Winter semester 2024 was certified timely under the new system and the University considers the finding to be fully corrected. Please note that this finding occurred prior to the implementation of the new system.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2024-002	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - Research and Development Cluster (R&amp;D)</p> <p><b>Federal Award Identification Number and Year</b> - R&amp;D - All ALNs</p> <p><b>Pass-through Entity</b> - R&amp;D - Various</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - A nonfederal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and any costs incurred before the federal awarding agency or pass-through entity made the federal award that were authorized by the federal awarding agency or pass-through entity (2 CFR Sections 200.308, 200.309, and 200.403(h)).</p> <p><b>Condition</b> - Of the 40 samples included in our sample selected for testing in the Research and Development Cluster, the University included two invoices for a total of \$2,618 that were incurred prior to the beginning of the grant period.</p> <p><b>Questioned Costs</b> - \$2,618</p> <p><b>Identification of How Questioned Costs Were Computed</b> - Question costs were computed using the total costs identified in our sample that were incurred prior to the grant period.</p> <p><b>Context</b> - The University completed a transfer of costs between two grant awards that were supporting the same overall program. The samples identified were part of one cost transfer, but the invoice date and related expense was incurred one day prior to the beginning of the grant period.</p> <p><b>Cause and Effect</b> - The University did not have proper procedures over tracking of expenditures in separate grant cost centers for an R&amp;D program. This required a transfer between the grant programs and resulted in the University adjusting costs from a prior period and charging costs to a grant that was outside the period of performance.</p> <p><b>Recommendation</b> - The University has implemented a new grant financial and billing software that provides improved controls over operational transactions, including an award calendar control that recognizes the award end date in the invoice posting process. The costs described in this finding, which occurred before the new system was implemented, have been removed from the existing grant and replaced by other allowable costs that were included in the proper award period.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The University has implemented a new grant financial and billing software that provides improved controls over operational transactions, including an award calendar control that recognizes the award end date in the invoice posting process. The costs described in this finding, which occurred before the new system was implemented, have been removed from the existing grant and replaced by other allowable costs that were incurred within the proper award period.</p>

**Schedule of Findings and Questioned Costs (Continued)**

**Year Ended June 30, 2024**

**Section III - Federal Program Audit Findings (Continued)**

Reference Number	Finding
2024-003	<p><b>Assistance Listing Number, Federal Agency, and Program Name</b> - 84.027 Special Education Cluster (IDEA) and Research and Development Cluster (R&amp;D)</p> <p><b>Federal Award Identification Number and Year</b> - IDEA - 700005133 and R&amp;D - All ALNs</p> <p><b>Pass-through Entity</b> - IDEA - N/A and R&amp;D - Various</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - The determination of when a federal award is expended must be based on when the activity related to the federal award occurs. Generally, the activity related to the federal award pertains to events that require the nonfederal entity to comply with federal statutes, regulations, and the terms and conditions of federal awards (2 CFR 200.502).</p> <p><b>Condition</b> - Out of our 40 samples tested for allowability in the Special Education Cluster, the University improperly included 2 expenditures for goods and services incurred or received in a prior year on the schedule of expenditures of federal awards (SEFA) in the current year.</p> <p>Out of our 40 samples tested for allowability in the Research and Development Cluster, the University improperly included 1 expenditure for goods and services incurred or received in a prior year on the schedule of expenditures of federal awards in the current year.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - As part of the University's year-end closing process, it accrues for invoices received subsequent to year end but relate to the prior fiscal year. Our sample identified two invoices that were improperly excluded from the University's analysis in the prior year, and, therefore, were improperly included in the current year SEFA.</p> <p><b>Cause and Effect</b> - The University did not follow its procedure to ensure all expenditures were captured in its year-end analysis, resulting in expenditures improperly included in the current year SEFA.</p> <p><b>Recommendation</b> - We recommend the University review its current policy and procedures related to identifying and capturing grant expenditures in the proper period.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The University implemented a new financial enterprise software system that allows each department within the University to improve its ability to monitor and track status of invoices as well as reduce processing time by the accounts payable department to vouch approved expenditures.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Reference Number	Finding
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2024-004 **CFDA Number, Federal Agency, and Program Name** - 59.037, US Small Business Association, Small Business Development Center

**Federal Award Identification Number and Year** - SBAHQ22B0059, 2023

**Pass-through Entity** – N/A

**Finding Type** – Significant Deficiency

**Repeat Finding** – Yes – 2023-002

**Criteria** – The Federal Funding Accountability and Transparency Act as amended by section 6202 of Public Law 110-252 requires recipients of Federal awards to report data using the FFATA Subaward Reporting System (FSRS) Tool.

**Condition** - The University did not retain supporting documentation including key data elements to support timely submission of the required reports to the federal agency.

**Questioned Costs** – None

**Identification of How Questioned Costs Were Computed** – N/A

**Context** – The following table summarizes the transactions examined and the non-compliance identified:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
2	8	1	8	8
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$3,272,202	\$2,730,253	\$2,730,253	\$2,730,253	\$2,730,253

**Cause and Effect** - The University did not have the proper controls in place to submit accurate data to FSRS in a timely manner.

**Recommendation** - We recommend the University implement a procedure to determine reporting due dates and document the review of reports being submitted to FFATA timely ensuring all key data elements are included.

**Views of Responsible Officials and Corrective Action Plan** – The Federal agency has a new reporting system for FFATA through SAM.gov that allows more accurate reporting and technical system failures. GVSU Office of Sponsored Programs will file FFATA reports within the required 30-day timeline and will share receipt of filings with GVSU finance and MI-SBDC to acknowledge timely submissions. In the event of any system failures or delays in filing, GVSU OSP will capture a screenshot of the error and work with the agency tech support team as well as notify both Finance and MI-SBDC so the agency can be informed.