
Grand Valley State University

Federal Awards Supplemental Information
June 30, 2022

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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, 2022 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 4, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 4, 2022.

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 4, 2022

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

Independent Auditor's Report

To Management and the Board of Trustees
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 basic 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, 2022 and the related notes to the basic financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 4, 2022. 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 4, 2022

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

Independent Auditor's Report

To the Board of Trustees
Grand Valley State University

Report on Compliance for 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 Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2022. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the University's federal programs.

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.

To the Board of Trustees
Grand Valley State University

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

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 4, 2022

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters:				
Student Financial Assistance Cluster:				
U.S. Department of Education - Direct Programs:				
Federal Direct Student Loans	84.268	P268K200226	\$ -	\$ (34,700)
Federal Direct Student Loans	84.268	P268K210226	-	129,536,644
Federal Supplemental Education Opportunity Grants (Note 3)	84.007	P007A202012	-	126,582
Federal Supplemental Education Opportunity Grants (Note 3)	84.007	P007A212012	-	1,166,519
Federal Work-Study Program (Note 3)	84.033	P033A212012	-	1,046,677
Federal Pell Grant Program	84.063	P063P-200226/210226	-	23,552,694
Federal Perkins Loan Program - Beginning of year plus loans issued (Note 4)	84.038	N/A	-	3,418,413
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T200226	-	99,502
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	-	227,973
Total Student Financial Aid Cluster			-	159,140,304
TRIO Cluster - U.S. Department of Education -				
Direct programs:				
TRIO - Upward Bound	84.047	P047A170657	-	486,082
TRIO - Talent Search	84.044A	P044A210486/P044A160399	-	384,234
TRIO - Student Support Services	84.042	P042A201233	-	353,871
TRIO - Ronald E. McNair Post-Baccalaureate Achievement Program	84.217	P217A180090	-	195,848
TRIO - SSS Teacher Prep	84.042	P042A150761	-	205,557
TRIO - SSS Stem/Health Sciences	84.042	P042A200788	-	243,802
TRIO - Upward Bound Veterans	84.047	P047V170209	-	264,582
TRIO - Educational Opportunity Center	84.066	P066A210185	-	150,863
Total TRIO Cluster			-	2,284,839
Research and Development Cluster:				
U.S. Department of Agriculture -				
Passed through University of Minnesota:				
Sustainable Agriculture Research and Education - Detection of Bats	10.215	2018-38640-28416	-	6,828
Development of eDNA technology for early detection of Hemlock Woolly Adelgid	10.707	19-CR-11242303-083	-	10,669
Total U.S. Department of Agriculture			-	17,497
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	-	6,396
Nonpoint Source Implementation Grants	66.460	C99975474-18	-	9,095
Passed through Central Michigan University:				
Great Lakes Program	66.469	GL-00E01567	-	119
Great Lakes Program	66.469	GL-00E02956	-	42,064
Passed through the Michigan Department of Natural Resources, Office of the Great Lakes, West Michigan Shoreline Regional Development Commission:				
Great Lakes Program	66.469	GL-00E02481	-	283
Great Lakes Program	66.469	GL-00E02481	-	(2,078)
Passed through Public Health Muskegon County Beach Monitoring and Notification Program:				
Implementation Grants	66.472	CU-00E99311	-	6,805
Implementation Grants	66.472	CU-00E99312	-	4,239
Total Environmental Protection Agency			-	66,923
National Aeronautics and Space Administration:				
Direct - Water Scarcity in the Serbian Danube: Agricultural Land Use Change and Irrigation Pass-through programs -				
Passed through Michigan Space Grant Consortium:	43.001	80NSSC22K0467	1,221	4,849
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	(2,982)
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	4,199
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	2,424
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	1,813
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	7,276
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	1,996
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	1,355
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	4,726
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	5,000
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	4,449
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	3,609

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
Research and Development Cluster (Continued):				
National Aeronautics and Space Administration:				
Pass-through programs (Continued) -				
Passed through Michigan Space Grant Consortium (Continued):				
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	\$ -	\$ 5,000
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	1,350
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	93
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	11,369
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	938
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	2,442
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	900
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	5,000
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	2,700
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	5,000
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	352
Education - Office of Stem Engagement (OSTEM)	43.001	80NSSC20M0124	-	382
Total National Aeronautics and Space Administration			1,221	74,240
National Science Foundation - Direct Programs:				
Mathematical and Physical Sciences	47.049	2102576	-	19,335
Geosciences	47.050	1504224	-	62,628
Geosciences	47.050	1836839	6,869	88,736
Geosciences	47.050	1903389	-	14,068
Geosciences	47.050	2011685	-	31,247
Geosciences	47.050	2046958	-	60,580
Biological Sciences	47.074	1828451	-	16,335
Social, Behavioral, and Economic Sciences	47.075	1854763	-	32,642
Education and Human Resources	47.076	1708666	-	1,137
Education and Human Resources	47.076	1705365	-	6,528
Education and Human Resources	47.076	1936517	-	7,882
Education and Human Resources	47.076	1725395	-	2,124
Education and Human Resources	47.076	1742463	-	143,693
Education and Human Resources	47.076	2030615	-	103,242
National Science Foundation - Pass-through programs:				
Passed through Wayne State University - Mathematical and Physical Sciences	47.049	1855681	-	21,941
Passed through University of Arkansas - Geosciences	47.050	2037271	-	794
Passed through University of Michigan - Education and Human Resources	47.076	2030919	-	15,683
Total National Science Foundation			6,869	628,595
U.S. Department of Health and Human Services:				
Passed through Michigan State University -				
Environmental Health	93.113	RC112214B	-	10,478
Passed through Van Andel Research Institute -				
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	V3083-1	-	8,366
Passed through National Institutes of Health:				
Biomedical Research and Research Training	93.859	1R15GM117488-01A1	-	106,587
Aging Research	93.866	1R01AG056384-01A1	74,676	652,727
Aging Research	93.866	1R15AG058193-01A1	36,770	180,236
Allergy and Infectious Diseases Research	93.855	N/A	-	110,826
Total U.S. Department of Health and Human Services			111,446	1,069,020
Department of Commerce:				
National Oceanic and Atmospheric Administration:				
Passed through University of Michigan:				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	NA17OAR4320152	-	77,606
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	NA17OAR4320152	-	81,928
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	NA17OAR4320152	-	8,147
Passed through West Michigan Shoreline Regional Development Commission:				
Commission - Habitat Conservation	11.463	NA20NMF4630311	-	8,115
Commission - Habitat Conservation	11.463	NA20NMF4630311	-	3,042
Commission - Habitat Conservation	11.463	NA20NMF4630311	-	150
Commission - Habitat Conservation	11.463	NA20NMF4630311	-	7,684
Commission - Habitat Conservation	11.463	NA20NMF4630311	-	58,370
Total National Oceanic and Atmospheric Administration			-	245,042

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	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 Interior/Fish & Wildlife Service:				
Direct program - Fish and Wildlife Management Assistance	15.608	F17AP00580	\$ -	\$ 5,577
Direct program - Fish and Wildlife Management Assistance	15.608	F21AP03603-00	-	68
Passed through Michigan Department of Natural Resources - State Wildlife Grants	15.634	N/A	-	17,305
Passed through the Michigan Nature Association -				
Endangered Species Conservation - Recovery Implemented funds	15.657	F21AC00835	-	28,164
Total U.S. Department of Interior/Fish & Wildlife Service			-	51,114
Social Security Administration - Direct Program -				
Social Security Research and Demonstration	96.007	N/A	-	59,156
Total Research and Development Cluster			119,536	2,211,587
Special Education Cluster - U.S. Department of Education -				
Passed through the State of Michigan Department of Education:				
Special Education Grants to States	84.027	200470-3D51	-	637,675
Special Education Grants to States	84.027	210470-3D51	-	1,061,855
Total Special Education Cluster			-	1,699,530
Medicaid Cluster - U.S. Department of Health and Human Services -				
Passed through Michigan Department of Community Health:				
Medical Assistance Program	93.778	E20210012-00	-	10,417
Medical Assistance Program	93.778	E20220012-00	-	51,599
Total Medicaid Cluster			-	62,016
Highway Safety Cluster - U.S. Department of Transportation -				
Passed through Michigan State Police -				
National Priority Safety Programs	20.616	N/A	-	527
U.S. Small Business Administration - Direct Programs:				
Small Business Development Centers	59.037	SBAHQ20B0049	125,883	65,863
Small Business Development Centers	59.037	SBAHQ21B0057	2,741,528	3,049,402
Small Business Development Centers	59.037	SBAHQ22B0059	234,241	954,985
Small Business Development Centers	59.037	SBAHQ17B0088	-	1,368
Small Business Development Centers	59.037	SBAHQ20C0031	-	2,040,883
Total U.S. Small Business Administration			3,101,652	6,112,501
U.S. Department of Education:				
Education Stabilization Fund - Direct Programs:				
COVID-19 - Education Stabilization Fund	84.425E	P425E201348	-	30,369,624
COVID-19 - Education Stabilization Fund	84.425F	P425F201473	-	1,545,596
Passed through Michigan Strategic Fund/Workforce Development -				
Agency - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334S	18-00-04	-	110,598
Passed through Western Michigan University - Grand Rapids South East				
Promise Neighborhood	84.215	S215N210034	-	29,108
Total U.S. Department of Education			-	32,054,926
U.S. Department of the Treasury:				
Coronavirus Relief Fund:				
Passed through the Michigan Department of Health and Human Services:				
COVID-19 Coronavirus Relief Fund	21.019	NU50CK000510	-	429,231
COVID-19 Coronavirus Relief Fund	21.019	NU50CK000510	-	876,209
Total Coronavirus Relief Fund			-	1,305,440
Passed through the State of Michigan Department of Education -				
Coronavirus State and Local Fiscal Recovery Funds (CSLFR)	21.027	N/A	-	153,005
U.S. Department of Health and Human Services:				
Passed through Flint Rehabilitation Devices LLC - Early Powered Mobility for				
Toddlers w Cerebral Palsy -				
Child Health and Human Development Extramural Research	93.865	P2CHD101912A	-	3,130
Passed through Health Resources and Services Administration:				
Wraparound Support Model to Empower Diverse Nurse Leaders -				
Nursing Workforce Diversity	93.178	D1942032	-	388,345
Advanced Nursing Education Grant Program	93.247	T94HP328990100	66,842	756,984
Passed through Arbor Circle Corp and through Ottawa County Sheriff Department -				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SP081158-01	-	2,374

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
Clusters (Continued):				
U.S. Department of Health and Human Services (Continued):				
Passed through Health Resources and Services Administration/NEPQR - Nurse Education, Practice Quality and Retention Grants	93.359	1UD7HP376340100	\$ -	\$ 467,871
Passed through Michigan Department of Health and Human Services:				
Chafee Foster Care Independence Program	93.674	YIT1799001	-	75,985
Chafee Foster Care Independence Program	93.674	MA22000000612	-	11,972
Passed through University of Washington -				
Child Health and Human Development Extramural Research	93.865	R44HD103522	-	6,653
Total U.S. Department of Health and Human Services			66,842	1,713,314
Corporation for National and Community Service:				
Americorp VISTA -				
Passed through Michigan Department of Labor and Economic Opportunity - Volunteer Generation Fund	94.021	N/A	-	42,053
U.S. Department of Agriculture:				
Passed through Michigan Department of Education - Food for Education	10.608	70-0000	-	6,611
Passed through the University of Maryland - Validating, Refining, and Encouraging the Agriculture and Food Research Initiative (AFRI)	10.310	Z5775005	-	5,640
Total U.S. Department of Agriculture			-	12,251
U.S. Department of Commerce:				
Passed through National Oceanic and Atmospheric Administration - Marine Sanctuary Program				
Marine Sanctuary Program	11.429	NA20NOS4290006	-	26,366
Passed through National Oceanic and Atmospheric Administration and through Grand Valley Metro Council - Marine Sanctuary Program	11.429	NA21NOS4290011	-	20,527
Total U.S. Department of Commerce			-	46,893
U.S. Department of Defense:				
Mathematical Sciences Grants Program	12.901	H982302210023	-	63,046
Library of Congress -				
Passed through Illinois State University -				
Analyzing Primary Source Data Visualization with Slow Reveal Graphs	42.010	A08002S058	-	4,558
National Endowment for Arts and Humanities - Direct programs -				
Promotion of the Arts Grants to Organizations and Individuals	45.024	18885503122	-	7,201
Environmental Protection Agency -				
Passed through Michigan Department of Environment, Great Lakes, and Energy - Great Lakes Program				
	66.469	2018-004	4,956	80,333
Post-9/11 Veterans Educational Assistance	64.027	N/A	-	7,792
Total federal awards			\$ 3,292,986	\$ 207,002,116

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 1 - Basis of Presentation

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

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement except for expenditures related to Assistance Listing Number 21.019, Coronavirus Relief Fund (CRF). CRF does not apply the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, but rather applies the U.S. Department of the Treasury's guidance. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The University has elected not 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 \$130,332 of the 2021-2022 Federal Supplemental Education Opportunity Grant (SEOG) Program (84.007) award to the 2022-2023 award year. During the 2021-2022 award year, \$127,088 of SEOG funds from the 2020-2021 award year was carried forward and spent.

The University carried forward \$105,190 of the 2021-2022 Federal Work-Study (FWS) Program (84.033) award to the 2022-2023 award year. During the 2021-2022 award year, \$99,970 of the FWS funds from the 2020-2021 award year was carried forward and spent.

The University transferred \$197,850 from the FWS program to the SEOG program during the 2021-2022 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.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 4 - Loans Balances (Continued)

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, 2022.

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, 2022 consist of the following:

<u>Cluster/Program Title</u>	<u>Assistance Listing Number</u>	<u>Loan Balances</u>
Federal Perkins Loan Program	84.038	\$ 2,159,514
Nursing Student Loan Program	93.364	184,857

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

Identification of major programs:

Assistance Listing Number	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
84.425E, 84.425F	COVID-19 Education Stabilization Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,435,854

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

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None