
Grand Valley State University

Federal Awards Supplemental Information
June 30, 2025

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 7-11

Notes to Schedule of Expenditures of Federal Awards 12-13

Schedule of Findings and Questioned Costs 14-21



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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") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 24, 2025, 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 October 24, 2025.

The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for the purpose of additional analysis 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 16, 2026

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 (*Government Auditing Standards*), the financial statements of the business-type activities and fiduciary activities of Grand Valley State University (the "University") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 24, 2025. 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

October 24, 2025

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, 2025. 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, 2025.

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 (*Government Auditing Standards*); 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.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the OMB Uniform Guidance, which is described in the accompanying schedule of findings and questioned costs as Finding 2025-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the noncompliance 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.

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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and significant deficiencies.

To the Board of Trustees
Grand Valley State University

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2025-001 to be a material weakness.

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 Finding 2025-002 and 2025-003 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.

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 16, 2026

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	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:				
Federal Direct Student Loans	84.268	P268K230226	\$ -	\$ (168,638)
Federal Direct Student Loans	84.268	P268K240226	-	119,060,055
Federal Supplemental Educational Opportunity Grants	84.007	P007A242012	-	1,302,791
Federal Work-Study Program	84.033	P033A242012	-	1,079,233
Federal Work-Study Program	84.033	P033A232012	-	64
Federal Pell Grant Program	84.063	P063P240226	-	41,964,917
Federal Pell Grant Program	84.063	P063P250226	-	1,511,060
Federal Pell Grant Program	84.063	P063Q230226	-	675
Federal Pell Grant Program	84.063	P063Q240226	-	36,630
Federal Perkins Loan Program - Beginning of year plus loans issued (Note 4)	84.038	NA	-	813,926
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	P379T240226	-	57,995
U.S. Department of Health and Human Services - Direct program - Nursing Student Loans - Beginning of year plus loans issued (Note 4)	93.364	NA	-	231,507
Total Student Financial Assistance Cluster			-	165,890,215
TRIO Cluster -				
U.S. Department of Education:				
TRIO Student Support Services	84.042	P042A200770	-	339,969
TRIO Student Support Services	84.042	P042A200788	-	331,195
TRIO Student Support Services	84.042	P042A201233	-	546,766
TRIO Talent Search	84.044	P044A210486	-	481,681
TRIO Upward Bound	84.047	P047A220688	-	528,335
TRIO Upward Bound	84.047	P047A220715	-	333,914
TRIO Upward Bound	84.047	P047M220282	-	330,683
TRIO Upward Bound	84.047	P047M220327	-	292,476
TRIO Upward Bound	84.047	P047V220092	-	326,976
TRIO Educational Opportunity Centers	84.066	P066A210185	-	287,633
TRIO Staff Training Program	84.103	P103A240038	-	160,010
TRIO McNair Post-Baccalaureate Achievement	84.217	P217A230235	-	270,288
Total TRIO Cluster			-	4,229,926
Research and Development Cluster -				
U.S. Department of Agriculture:				
Soil and Water Conservation	10.902	NF233A750023C058	-	36,472
Passed through Kansas State University - Soil and Water Conservation	10.902	A24-0206-S001	-	30,015
Passed through KCHD - Soil and Water Conservation	10.902	Unknown	-	2,463
National Aeronautics and Space Administration - Passed through University of Michigan -				
Michigan - Soil Survey	10.903	80NSSC20M0124	-	2,713
Soil and Water Conservation	10.902	80NSSC20M0124	-	2,127
U.S. Department of Commerce:				
Passed through University of Michigan - Climate and Atmospheric Research	11.431	SUBK00021166	5,212	12,141
Passed through University of Michigan - Cooperative Institutes:				
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	SUBK0017759	-	147,507
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	SUBK00017794	-	19,252
Passed through West Michigan Shoreline Regional Development Commission:				
Habitat Conservation	11.463	756123	-	7,503
Habitat Conservation	11.463	NA20NMF4630311-T1-01	-	10,488
Habitat Conservation	11.463	NA20NMF4630311	-	5,460
Passed through Muskegon County Drain Commission - Habitat Conservation	11.463	NA22NMF4630143	-	9,425
National Aeronautics and Space Administration - Passed through the University of Michigan:				
Mathematical Sciences Grants	12.901	80NSSC20M1024	-	2,528
Mathematical Sciences Grants	12.901	80NSSC20M0124	-	1,940
Mathematical and Physical Sciences	47.049	80NSSC20M0124	-	10,000
Mathematical and Physical Sciences	47.049	NA	-	4,988
Passed through US Department of the Interior - Fish and Wildlife Management Assistance	15.608	80NSSC20M0124	-	1,181

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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 the Interior:				
Fish and Wildlife Management Assistance	15.608	F21AP03603	\$ -	\$ 2,235
Fish and Wildlife Management Assistance	15.608	F23AP02669-00	-	113,253
Fish and Wildlife Management Assistance	15.608	F24AP02688-00	-	38,519
Fish and Wildlife Management Assistance	15.608	1	-	38,988
U.S. Fish and Wildlife Service:				
Passed through the United States Fish and Wildlife Service - Great Lakes Restoration	15.662	F22AC00106	-	605
Passed through the Michigan Nature Association - Endangered Species Recovery Implementation	15.657	F21AC00835	-	6,876
United States Geological Survey -				
Passed through the Michigan State University - Assistance to State Water Resources Research Institutes	15.805	NA	-	9,154
U.S. Department of the Interior:				
U.S. Geological Survey Research and Data Collection	15.808	G24AC00075	-	(15,799)
U.S. Geological Survey Research and Data Collection	15.808	USGU-GLNF-CESU-2022	-	90,323
National Aeronautics and Space Administration - Direct Science	43.001	80NSSC22K0467	143,661	168,266
National Aeronautics and Space Administration				
Passed through the University of Michigan:				
Science	43.001	SUBK00011995	-	(1,242)
Science	43.001	80NSSC20M0124	-	658
Office of STEM Engagement (OSTEM)	43.008	80NSSC20M0124	-	6,127
Office of STEM Engagement (OSTEM)	43.008	NNX15AJ20H	-	2,578
Office of STEM Engagement (OSTEM)	43.008	80NSSC20M0124	-	1,593
Office of STEM Engagement (OSTEM)	43.008	SUBK00023679	-	3,692
Office of STEM Engagement (OSTEM)	43.008	80NSSC20M0124	-	1,010
Office of STEM Engagement (OSTEM)	43.008	80NSSC20M0124	-	1,500
Passed through the Michigan Space Grant Consortium -				
Education	43.008	NNX15AJ20H	-	4,363
National Science Foundation - Direct programs:				
Mathematical and Physical Sciences	47.049	2412851	-	38,424
Mathematical and Physical Sciences	47.049	2102576	-	64,344
Geosciences	47.050	2435971	-	15,391
Geosciences	47.050	1836839	33,124	171,138
Geosciences	47.050	1903389	-	3,135
Geosciences	47.050	2118660	-	9,157
Geosciences	47.050	2011685	10,000	12,677
Computer and Information Science and Engineering	47.070	2427004	-	25,000
Computer and Information Science and Engineering	47.070	2434807	-	13,441
Biological Sciences	47.074	2222946	-	15,347
STEM Education (formerly Education and Human Resources)	47.076	1742463	-	116,780
STEM Education (formerly Education and Human Resources)	47.076	1936517	-	4,155
STEM Education (formerly Education and Human Resources)	47.076	2030615	-	191,416
STEM Education (formerly Education and Human Resources)	47.076	2314955	-	56,368
Office of Integrative Activities	47.083	2407432	-	188,981
NSF Technology, Innovation, and Partnerships	47.084	2433161	-	87,684
National Science Foundation - Passed through programs:				
Passed through Wayne State University:				
Mathematical and Physical Sciences	47.049	WSU24076	-	16,115
Geosciences	47.050	1504224	-	(20,245)
Passed through University of Arkansas - Geosciences	47.050	2037271	-	574
Passed through Carleton College - Computer and Information				
Science and Engineering	47.070	GVSU-010086	-	3,855
Passed through University of Michigan - STEM Education				
(formerly Education and Human Resources)	47.076	2030919	-	10,063
Passed through Virginia Polytechnic Institute and State University - STEM Education				
(formerly Education and Human Resources)	47.076	480801-19G19	-	12,544

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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. Environmental Protection Agency - Pass-through programs:				
Passed through Pierce Cedar Creek Institute - Water Quality Management Planning	66.454	#2019-0101	\$ -	\$ 4,516
Passed through Michigan Department of Environment, Great Lakes, and Energy - Geographic Programs - Great Lakes Restoration Initiative	66.469	NA	-	(823)
Passed through Indiana Department of Environmental Management - Geographic Programs - Great Lakes Restoration Initiative	66.469	GL03E00724	-	257
Passed through Central Michigan University Geographic Programs - Great Lakes Restoration Initiative	66.469	GL-00E02956	-	94,313
Passed through Public Health of Muskegon County - Beach Monitoring and Notification Program Implementation Grants	66.472	CU00E99313	-	8,592
Public Health of Muskegon County - Beach Monitoring and Notification Program Implementation Grants	66.472	CU00E99314	-	480
U.S. Department of Education - Higher Education Institutional Aid	84.031	P031A230146	-	556,372
National Institutes of Health - Passed through Case Western University - Allergy and Infectious Diseases Research	93.855	RES603328	-	75,225
Passed through VanAndel Research Institute: Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	R21 NS105436	-	(8)
Trans-NIH Research Support	93.310	40530A-4	-	19,090
Passed through University of Buenos Aires - Allergy and Infectious Diseases Research	93.855	1R01A60371-01A1	-	18,676
U.S. Department of Health and Human Services: Biomedical Research and Research Training	93.859	1R15GM117488-01A1	-	42,783
Child Health and Human Development Extramural Research	93.865	1R15HD115230-01	-	133,123
Total Research and Development Cluster			191,997	2,767,842
Special Education Cluster:				
U.S. Department of Education - Passed through State of Michigan Department of Education:				
Special Education Grants to States	84.027	700005133	-	2,096,047
US Department of Treasury - Passed through Michigan Department of Lifelong Education, Advancement, and Potential (MiLEAP)			-	
Special Education Grants to States	84.027	E20240320	-	43,450
Special Education Grants to States	84.027	E20240106	-	68,012
Total Student Education Cluster			-	2,207,509
Total Clusters			191,997	175,095,492
Other Federal Awards:				
U.S. Small Business Administration				
Small Business Development Centers	59.037	SBAHQ24	2,414,368	2,658,535
Small Business Development Centers	59.037	SBAEODSB250174-01-06	188,013	1,168,902
Passed through Central Michigan University - Congressional Grants	59.059	SBAHQ23100008	-	187,493
Total U.S. Small Business Administration			2,602,381	4,014,930
U.S. Department of Education				
Fund for the Improvement of Postsecondary Education	84.116	P116Z220071	-	131,894
Safe and Drug-Free Schools and Communities_National Programs	84.184	S184X240076	-	107,490
English Language Acquisition State Grants	84.365	T365Z220063	-	421,183
Passed through Eastern Michigan University - Javits Gifted and Talented Students Education	84.206	S206A220031	-	111,969
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education	84.215	S215K230129	-	584,325
Passed through Western Michigan University - Innovative Approaches to Literacy; Fund for the Improvement of Education	84.215	S215N210034	-	304,595

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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):				
U.S. Department of Education (Continued):				
Passed through Michigan Department of Labor and Economic Opportunity -				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	NA	\$ -	\$ 10,927
Passed through Michigan Department of Education -				
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	18-00-04	-	145,109
Total U.S. Department of Education			-	1,817,492
U.S. Department of Commerce				
Marine Sanctuary Program	11.429	NA22NOS4290004	-	38,681
Federal Emergency Management Agency (FEMA) - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	97.036	Unknown	-	2,260
U.S. Department of Health and Human Services				
Nursing Workforce Diversity				
Advanced Nursing Education Workforce Grant	93.178	1 D19HP42032-01-00	49,046	571,086
Nurse Education, Practice Quality and Retention Grants	93.247	T94HP32899-01-00	33,274	536,531
Primary Care Training and Enhancement	93.359	T48HP52024-01-00	-	446,299
Primary Care Training and Enhancement	93.884	1 T8R53138-01-00	-	353,957
Passed through Michigan Department of Health and Human Services and Kent County Health Department:				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	B6DE812E79E3	-	219,508
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NA	-	557,858
Passed through Michigan Department of Health and Human Services				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	E20241805-00	-	167,910
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	E20251027-00	-	266,428
Chafee Foster Care Independence Program	93.674	MA 220000000612	-	117,892
Total U.S. Department of Health and Human Services			82,320	3,237,469
U.S. Department of Agriculture				
Passed through Michigan Department of Education:				
Summer Food Service Program for Children	10.559	NA	-	7,622
Food for Education	10.608	70-0000	-	17,009
Passed through University of New Hampshire - Partnership Agreements	10.699	21-CS-1190100-035	-	2,211
Total U.S. Department of Agriculture			-	26,842
National Security Agency				
GenCyber Grants Program	12.903	H98230-23-1-0111	-	68,030
Library of Congress				
Teaching with Primary Sources	42.010	GA24C0053	-	51,753
Teaching with Primary Sources	42.010	18885503122	-	(554)
Total Library of Congress			-	51,199
U.S. Veterans Administration				
Post-9/11 Veterans Educational Assistance	64.027	NA	-	5,497
U.S. Department of Treasury				
Passed through Michigan Strategic Fund:				
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	1,000,846
Passed through 20Fathoms:				
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	64,266
Passed through Lean Rocket Lab:				
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	10,831
Passed through TalentFirst Inc.:				
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	11,251
Passed through Lansing Economic Area Partnership (LEAP):				
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	62,156
Passed through Michigan Economic Development Corporation (MEDC):				
COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	-	209,791
Total U.S. Department of Treasury			-	1,359,141

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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 Cornell University - Laura Bush 21st Century Librarian Program	45.313	156601-22446	\$ -	\$ 679
Passed through Michigan Department of Education - Laura Bush 21st Century Librarian Program	45.313	RE-252353-OLS-22	-	22,340
Total Institute for Museum and Library Services			-	23,019
Total Other Federal Awards			2,684,701	10,644,560
Total Federal Awards			\$ 2,876,698	\$ 185,740,052

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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, 2025. 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. 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 *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Adjustments and Transfers

The University carried forward \$27,554 of the 2024-2025 Federal Supplemental Education Opportunity Grant (SEOG) Program (84.007) award to the 2025-2026 award year. During the 2024-2025 award year, \$27,023 of SEOG funds from the 2023-2024 award year was carried forward and spent.

The University carried forward \$33,631 of the 2024-2025 Federal Work-Study (FWS) Program (84.033) award to the 2025-2026 award year. During the 2024-2025 award year, \$60,770 of the FWS funds from the 2023-2024 award year was carried forward and spent.

The University transferred \$262,974 from the FWS program to the SEOG program during the 2024-2025 award year.

Note 4 - Loan 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, 2025.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Note 4 - Loan 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, 2025 consist of the following:

<u>Cluster/Program Title</u>	<u>Assistance Listing Number</u>	<u>Loan Balances</u>
Federal Perkins Loan Program	84.038	\$ 423,216
Nursing Student Loan Program	93.364	<u>184,096</u>
Total		<u>\$ 607,312</u>

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X Yes _____ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? 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:

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
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified
84.215	Innovative Approaches to Literacy	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, 2025

Section III - Federal Program Audit Findings

Reference Number	Finding
2025-001	<p>Assistance Listing Number, Federal Agency, and Program Name - 84.268 U.S. Department of Education, Federal Direct Student Loans; 84.038 U.S. Department of Education, Federal Perkins Loan Program; 84.063 U.S. Department of Education, Federal Pell Grant Program</p> <p>Pass-through Entity - None</p> <p>Finding Type - Material weakness and material noncompliance with laws and regulations</p> <p>Repeat Finding - No</p> <p>Criteria - The University has 60 days from the date that the University determines an enrollment status change to report to the National Student Loan Data System (NSLDS). The enrollment reporting must be updated for changes in the data elements for the campus record and program record and submitted electronically through the batch method, spreadsheet submittal, or the NSLDS website (34 CFR 685.309).</p> <p>Condition - Of the 25 students selected for enrollment reporting, the University did not accurately update the student enrollment information for 4 students.</p> <p>Questioned Costs - None</p> <p>If Questioned Costs are Not Determinable, Description of Why Known Questioned Costs Were Undetermined or Otherwise Could Not be Reported - N/A</p> <p>Identification of How Questioned Costs Were Computed - None</p> <p>Context - The University's process for submitting enrollment status changes includes using the National Student Clearinghouse, a third party, which ultimately submits the status changes to NSLDS on behalf of the University. The submission of the sample selection was overridden, and the entire batch was not transmitted to NSLDS.</p> <p>Cause and Effect - The University did not have formal procedures to verify that the National Student Clearinghouse accurately reported the data provided by the University to NSLDS, resulting in inappropriate enrollment status reported to NSLDS.</p> <p>Recommendation - The University should consider implementing a process to review all submissions to NSLDS to ensure the required reporting elements are submitted by the use of the third party.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
	<p data-bbox="360 506 1271 684">Views of Responsible Officials and Corrective Action Plan - Upon learning of these errors during the audit, the University conducted a review of all 2024–2025 records to ensure that all other reports were accurate. The university uses a third party provider to perform these actions and while the University is responsible for verification, concrete controls have been put in place.</p> <p data-bbox="360 720 1271 842">The University will examine and compare NSLDS data three times per year to identify and resolve any inconsistencies in a timely manner. Additionally, the third party provider has indicated it is reviewing its internal practices to help ensure similar reporting issues do not occur in the future.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2025-002	<p>Assistance Listing Number, Federal Agency, and Program Name - 21.027 U.S. Department of the Treasury COVID-19 Coronavirus State and Local Fiscal Recovery Funds and 84.215 U.S. Department of Education, Innovative Approaches to Literacy</p> <p>Federal Award Identification Number and Year - Coronavirus State and Local Fiscal Recovery Funds - SLFRP1027</p> <p>Innovative Approaches to Literacy - S215K230129</p> <p>Pass-through Entity - 21.027 - Michigan Strategic Fund; 20 Fathoms; Lean Rocket Lab; Talent First Inc; Lansing Economic Area Partnership; Michigan Economic Development Corporation</p> <p>84.215 - N/A</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - No</p> <p>Criteria - Recipients of federal awards are required to follow their internal purchasing policies, as well as comply with purchasing standards set forth in the Uniform Guidance. Per the University's policy, all grant-funded purchases in excess of \$25,000 should be verified using SAM.gov to ensure that the supplier is not suspended or debarred, and the results should be retained in the purchase requisition. The Uniform Guidance restricts making federal awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from receiving or participating in federal awards (CFR 200.214).</p> <p>Condition - In accordance with the University's policy, the University was unable to provide documentation to support its consideration of the suspension and debarment for the only vendor selected within Coronavirus State and Local Fiscal Recovery Funds.</p> <p>In accordance with the University's policy, the University was unable to provide documentation to support its consideration of the suspension and debarment for the only vendor selected within Innovative Approaches to Literacy.</p> <p>Questioned Costs - None</p> <p>If Questioned Costs are Not Determinable, Description of Why Known Questioned Costs Were Undetermined or Otherwise Could Not be Reported - N/A</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - In the samples mentioned above, the University did not follow its policy by maintaining the appropriate documentation for the vendors to support the assessment of whether the vendors were included on the suspension and debarment list. In either case, the vendors included in the samples were not included in the suspension and debarment list, and the University was allowed to contract with the vendors.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2025-002 (Continued)	<p>Cause and Effect - The University did not follow its policy to maintain documentation verifying that the vendors were not suspended or debarred.</p> <p>Recommendation - We recommend that the University review its procedures and controls to ensure documentation of its compliance with the requirements under the Uniform Guidance is maintained.</p> <p>Views of Responsible Officials and Planned Corrective Actions - A new custom validation warning will be added to the requisitions business process at the buyer approval step to require the Procurement Specialist to verify SAM.gov and attach the results as required for grant funded purchases. This custom validation will ensure that each required consideration of suspension and debarment occurs and is documented in the procurement record.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2025-003	<p>Assistance Listing Number, Federal Agency, and Program Name - 21.027 U.S. Department of the Treasury, COVID-19 Coronavirus State and Local Fiscal Recovery Funds</p> <p>Federal Award Identification Number and Year - SLFRP1027</p> <p>Pass-through Entity - Michigan Strategic Fund; 20 Fathoms; Lean Rocket Lab; Talent First Inc.; Lansing Economic Area Partnership; Michigan Economic Development Corporation</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - Yes - 2024-001</p> <p>Criteria - 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's 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>Condition - Of the six employees included in the payroll expenditures sample selected for testing, the University did not complete a full, executed review of the effort certifications within the time period outlined for one employee.</p> <p>Questioned Costs - None</p> <p>If Questioned Costs Are Not Determinable, Description of Why Known Questioned Costs Were Undetermined or Otherwise Could Not be Reported - N/A</p> <p>Identification of How Questioned Costs Were Computed - None</p> <p>Context - In the samples mentioned above, the University completed review of the effort certifications to support that salaries were allowable, and one of the total of six employees tested was not reviewed timely.</p> <p>Cause and Effect - The University implemented a new automated process during the year to initiate the employee groups that are required to complete an effort certification; however, an employee group was excluded during the set up of the process, resulting in a certification that was completed outside of the University's policy.</p> <p>Recommendation - We recommend the University review employee groups maintained in the enterprise resource planning (Workday) to ensure that all employees required to perform effort certifications are included.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2025

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
	<p>Views of Responsible Officials and Planned Corrective Actions - A new control has been added to the effort certification process that occurs prior to the distribution of effort reports for certification. The Effort Certification Administrator reconciles a compiled listing of all federal grant effort by employee name from the general ledger to ensure that an effort report is subsequently generated for each qualifying employee who worked on a federal grant during the appropriate period.</p>