

# **Grand Valley State University**

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**Federal Awards  
Supplemental Information  
June 30, 2010**

# Grand Valley State University

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## Independent Auditor's Report

To the Board of Trustees  
Grand Valley State University

We have audited the basic financial statements of Grand Valley State University (the "University") as of and for the year ended June 30, 2010 and have issued our report thereon dated September 24, 2010. These basic financial statements are the responsibility of the management of Grand Valley State University. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Grand Valley State University taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Plante & Moran, PLLC*

September 24, 2010

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*

To the Board of Trustees  
Grand Valley State University

We have audited the financial statements of Grand Valley State University (the "University") as of and for the year ended June 30, 2010 and have issued our report thereon dated September 24, 2010. We conducted our audit 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Grand Valley State University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Trustees  
Grand Valley State University

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Grand Valley State University's financial statements are free of 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 determination of financial statement amounts. 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*.

This report is intended solely for the information and use of management, the board of trustees, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Morse, PLLC*

September 24, 2010

Report on Compliance with Requirements Applicable to Each Major Program and  
on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Trustees  
Grand Valley State University

**Compliance**

We have audited the compliance of Grand Valley State University (the "University") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The major federal programs of Grand Valley State University are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Grand Valley State University's management. Our responsibility is to express an opinion on Grand Valley State University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Grand Valley State University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Grand Valley State University's compliance with those requirements.

In our opinion, Grand Valley State University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

To the Board of Trustees  
Grand Valley State University

### **Internal Control Over Compliance**

The management of Grand Valley State University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Grand Valley State University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the board of trustees, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Morse, PLLC*

February 16, 2011

# Grand Valley State University

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2010

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Clusters:			
Student Financial Assistance Cluster:			
U.S. Department of Education - Direct Programs:			
Direct Student Loan Program (Note 2)	84.268	P268K011378	\$ 151,056,526
Federal Supplemental Educational Opportunity Grant Program (Note 3)	84.007	P007A102012	1,428,933
Federal Work Study Program (Note 3)	84.033	P033A102012	940,223
ARRA - Federal Work Study Program	84.033	P033A092012	183,706
Federal Pell Grant Program	84.063	P063P33265/43265	26,065,235
Federal Academic Competitive Grants	84.375	P375A080226	1,209,081
Federal SMART Grants	84.376	P376S080226	1,378,191
Federal Perkins Loan Program - Loans Outstanding (Note 2)	84.038		10,629,605
Federal TEACH Grants	84.379	P379T090226	516,000
U.S. Department of Health and Human Services - Direct Program- Nursing Student Loan Program - Loans Outstanding (Note2)	93.364		<u>200,840</u>
Total Student Financial Assistance Cluster			193,608,340
TRIO Cluster:			
U.S. Department of Education - Direct Programs:			
TRIO - Upward Bound	84.047	P047A20464	397,718
TRIO - Talent Search	84.044A	P044A070112	318,647
TRIO - Educational Support Services	84.042	P044AI0252/40497	349,307
TRIO - Ronald E. McNair Post-Baccalaureate Achievement Program	84.217	P217A50004	<u>222,967</u>
Total TRIO Cluster			1,288,639
Research and Development Cluster:			
Environmental Protection Agency - Direct Programs:			
Lower Grand River Wetland Initiative	66.436		20,881
Lake Michigan Great Outreach & Education	66.469		35,187
West Michigan Strategic Alliance Regional Sustainable Manufacturing Initiative (GVSU is fiscal agent for West Michigan Strategic Alliance)	66.716		68,184
Passed through Michigan Department of Environmental Quality - White River Watershed Planning Grant	66.460		16,674
Passed through Mona Lake Watershed Council - Mona Lake Watershed Outreach & Education	66.460		3,701
Passed through Grand Valley Metro Council - Lower Grand River Organization of Watershed Initiatives	66.460		46,694
Passed through Muskegon Conservation District - Duck Creek Watershed Planning Project	66.454	C600E54801	905



# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Clusters (Continued):			
Research and Development Cluster (Continued):			
Passed through National Environment Educational and Training -			
Program/Project WET Foundation - Correlate Project WET K-12			
Curriculum and Activity Guide to the Michigan Grade Level Expectations -			
Mathematics, Language Arts, Social Studies (K-8); Michigan			
High School Content Expectations: Science (8-12)			
	66.950		\$ 5,308
Total Environmental Protection Agency			197,534
National Aeronautics and Space Administration:			
Grand Valley State University for West Michigan Science and Technology			
Initiatives Bioscience Research and Commercialization Project			
	43.AAA		78,005
XMM-Newton Announcement of Opportunity: Identifying the TeV			
Gamma-Ray Source MGO 1908+06			
	43.unknown		48,292
Passed through Michigan Space Grant Consortium:			
NASA/MSGC:Algal Responses to Road Run-off in a Urbanized Catchments			
	43.unknown		92
NASA/MSGC:08 Joseph Augmentation			
	43.unknown		739
NASA/MSGC:09-10 DeFore Fellowship			
	43.unknown		3,105
NASA/MSGC:09-10 Barr Fellowship			
	43.unknown		1,534
NASA/MSGC:09-10 Barclay Fellowship			
	43.unknown		1,454
NASA/MSGC:09-10 Nguyen Fellowship			
	43.unknown		1,200
NASA/MSGC:09-10 Mambourg Fellowship			
	43.unknown		771
NASA/MSGC:09-10 Peterman/Posada			
	43.unknown		5,233
NASA/MSGC:09-10 Dill			
	43.unknown		6,176
NASA/MSGC:09-10 Meyers/Vail			
	43.unknown		5,000
NASA/MSGC:09-10 Colgan/Llerandi-Roman			
	43.unknown		469
NASA/MSGC:09-10 Videtich			
	43.unknown		7,220
NASA/MSGC:09-10 Administration			
	43.unknown		844
NASA/MSGC:10-11 Bender/Montoya Fellowship			
	43.unknown		534
NASA/MSGC:10-11 Montoya Fellowship			
	43.unknown		1,480
NASA/MSGC:10-11 Walters Fellowship			
	43.unknown		1,653
NASA/MSGC:10-11 Siemer Fellowship			
	43.unknown		1,286
NASA/MSGC:10-11 O'Hearn Fellowship			
	43.unknown		1,653
NASA/MSGC:10-11 Koeman Fellowship			
	43.unknown		1,536
NASA/MSGC:10-11 Bleiler Fellowship			
	43.unknown		1,480
NASA/MSGC:10-11 Dill			
	43.unknown		3,422
NASA/MSGC:10-11 Bolen			
	43.unknown		3,554
NASA/MSGC:10-11 Tavalire Fellowship			
	43.unknown		4,653
NASA/MSGC:10-11 Dila Fellowship			
	43.unknown		1,156
NASA/MSGC:10-11 Beckmann			
	43.unknown		3,548
Total National Aeronautics and Space Administration			186,089

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Clusters (Continued):			
Research and Development Cluster (Continued):			
National Science Foundation:			
NSF: Grand Valley Summer Undergraduate Research Program in Mathematics (REU) 09-10	47.049		\$ 28,495
NSF RUI: Elucidating Regulatory Mechanism in the Diaphanous Related Formin Proteins using an Integrated Approach to Undergraduate Research and Education	47.074		170,544
NSF: Target Inquiry: Investigating the Teacher and Student Effects of a New Model in Chemistry Teacher Professional Development	47.076		209,883
NSF Collaborative Research: A Multi-Proxy Search for the Deglacial Deep Sea Carbonate Preservation Maximum	47.050		32,410
NSF Collaborative Research Study of Arctic Ecosystem Changes in the IPY Using the International Tundra Experiment	47.078		27,262
NSF Support for Dynamic Students in Math, Science, Engineering, and Computing	47.076		124,444
NSF: Using Comparative Genomics to Study Evolution of Social Behavior	47.074		3,133
NSF: GVSU-UM Partnership for Advancing Women in Science and Engineering	47.075		9,148
NSF: Intergovernmental Personnel Act (IPA) - Scott Grissom Assignment		DUE-0956295	169,456
NSF: RUI: Evolutionary and Ecological Importance of Hybridization and Cryptic Diversity in a Rapidly Expanding Aquatic Plant	47.074		36,353
ARRA NSF: Integration of Nanotechnology into Undergraduate Engineering and Science Education	47.082		38,935
ARRA NSF: Collaborative Research: Sustaining and Amplifying the ITEX AON through Automation and Increased Interdisciplinarity of Observations	47.082		28,960
NSF: REU Site: Grand Valley State University Summer Undergraduate Research Program in Mathematics	47.049		38,904
NSF: Collaborative Project: Collaborations for Building Michigan Geology Talent	47.050		3,105
NSF: MRI: Acquisition of an Automated Genetic Analyzer for Interdisciplinary Research and Teaching at GVSU	47.074		192,469
Passed through Western Michigan University - Math GVSU/WMU - Walker	47.076		4,357
Total National Science Foundation			1,117,858

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Clusters (Continued):			
U.S. Department of Natural Resources - Wildlife Division - Passed through Michigan Department of Natural Resources - Management and Monitoring Techniques for the Karner Blue Butterfly	15.634		\$ 200
U.S. Department of Commerce - Public Telecommunications Facilities Program	11.550	26-02-N09084	<u>90,273</u>
Total Research and Development Cluster			1,591,954
Special Education Cluster - Passed through the State of Michigan - Department of Education:			
Autism START Project 07-08	84.027		(136,342)
Autism START Project 08-09	84.027		600,389
Autism START Project 09-10	84.027		<u>878,509</u>
Total Special Education Cluster			1,342,556
State Fiscal Stabilization Fund Cluster - Passed through State of Michigan Department of Education - ARRA - State Fiscal Stabilization Fund - Education, Grants, Recovery Funds			
	84.394A		1,739,900
Other federal awards:			
U.S. Small Business Administration - Michigan Small Business and Technology Development Center:			
SBTDC 2009 Project	59.037		1,927,066
SBTDC 2010 Project	59.037		<u>1,636,734</u>
Total U.S. Small Business Administration			3,563,800
U.S. Department of Education:			
STAIR: Studies in Trans-Atlantic International Relations	84.116J		91,721
Passed through National Writing Project Corporation - National Writing Project	84.928		37,059
Passed through State of Michigan Department of Education/Saginaw Valley State University - SVSU Mathematics and Science Partnership	84.366		34,686
Passed through Michigan Department of Labor and Economic Growth - Michigan GEAR UP/College Day Program	84.334S		23,917

See Notes to Schedule of Expenditures  
of Federal Awards.

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Other federal awards (Continued):			
U.S. Department of Education (Continued):			
Title II, Part A(3) Improving Teacher Quality: Educator's Mathematics			
Content Collaborative (E=mc2)	84.367B		\$ 31,999
Total U.S. Department of Education			219,382
Corporation for National and Community Service:			
Great Lakes Innovative Stewardship Through Education Network (GLISTEN) - Collaborative Cluster			
	94.005		3,720
Passed through Michigan Campus Compact - Campus Engagement Fellowship			
	94.005		2,260
Total Corporation For National and Community Service			5,980
U.S. Department of Health and Human Services:			
Advanced Nursing Traineeship 0910			
	93.358		19,157
Kappa Opioid Regulation of Ethanol Withdrawal and Relapse			
	93.273		10,782
Passed through Michigan State University - Geriatrics Education Center of Michigan			
	93.969		5,400
Passed through Spectrum Health Hospital:			
Accelerated Healthcare Training Initiative			
	93.137		118,109
Accelerated Healthcare Training - 2nd Degree Programs			
	93.137		32,435
Passed through University of Texas - Certificate in MCH Public Health			
	93.110		31,221
Total U.S. Department of Health and Human Services			217,104
National Institutes of Health - Investigations of the Role of Key Active Site Residues of Two Class D Lactamases			
	93.855		77,722
U.S. Department of Agriculture:			
TRIO Food Service			
	10.608		8,891
Child Care Food Service			
	10.608		7,626
Passed through U.S. Forest Services/The National Forest Foundation - Wilderness Stewardship Challenge/Nordhouse Dunes Wilderness Campsite and User Level Inventory			
	10.680		4,089
Total U.S. Department of Agriculture			20,606

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Other federal awards (Continued):			
U.S. Department of Transportation -			
National Highway Traffic Safety Administration:			
Passed through the MI Office of Highway - Safety Planning -			
Passed through Ottawa County - Safe Communities Grant:			
Underage Drinking	20.600	JJ-10-11	\$ 8,180
Passed through the MI-Ohio University Transportation Center -			
Management and Analysis of Michigan Intelligent Transportation Systems Center Data - Yr. 3	20.931		19,745
Passed through Michigan Department of Transportation/ MI-Ohio University Transportation Center -			
Congestion Relief by Travel Time Minimization in Near Real Time - Detroit Area I-76 Corridor Study Yr. 7	20.931		28,462
Passed through Michigan Department of Transportation:			
A Study of Surface Run-off from U.S. 31/Seaway on Little Black Creek	20.931		34,813
Michigan Rail Passenger Benefits Study	20.515	MI-80-0003	<u>658</u>
Total U.S. Department of Transportation			91,858
U.S. Department of Commerce (DOC-NOAA) -			
Passed through Great Lakes Environmental Research Laboratory - Observatory for Submerged Sinkhole Ecosystems in Thunder Bay National Marine Sanctuary, Lake Huron: Habitat Exploration, Life Inventory and Hydrologic Modeling			
	11.432		12,907
U.S. Department of Justice:			
Project Safe Neighborhood:2006 Anti-Gang Initiative	16.744	#2006-PG-BX-2005	52,312
Project Safe Neighborhood:2007 Anti-Gang Initiative	16.744	#2007-PG-BX-0009	93,187
Project Safe Neighborhood:2007 Gun Crime Reduction Initiative	16.609	#2007-GP-CX-0020	78,339
Project Safe Neighborhood 08	16.609	#2008-GP-CX-0036	80,600
Weed & Seed 08	16.595	#2007-WS-Q7-0100	75,144
Weed & Seed 09	16.595	#2009-WS-QX-0059	61,314
Western District of Michigan (WDMI) Project Safe Neighborhoods Initiative	16.609	#2009-GP-BX-0041	<u>5,000</u>
Total U.S. Department of Justice			445,896
U.S. Department of Homeland Security -			
Passed through Michigan State Police - Special Operations Division - Support for the Michigan Intelligence Operations Center (MIOC) Activities			
	97.005		22,631

# Grand Valley State University

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2010

Program Title/Project Number/Subrecipient Name	CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Other federal awards (Continued):			
U.S. Department of Labor - Passed through the Michigan Department of Labor and Economic Growth West Michigan WIRED (GVSU is fiscal agent for West Michigan Strategic Alliance)	17.261		\$ 736,488
U.S. Department of Housing and Urban Development - Continuation of Renovations to a Research and Education Facility	14.246		5,592
U.S. Department of Army, Corps of Engineers - Passed through University of Minnesota - IUGLS Ecosystems Study Area Working Group: Investigating the Effects of Changes in Lake Level on Coastal Ecosystems	12.000		24,650
National Oceanic and Atmospheric Administration:			
Passed through University of Michigan/Michigan Sea Grant - Locating Wind Energy Facilities in Michigan's Coastal Counties: An Integrated Assessment for Muskegon and West Michigan	11.417		61,228
Passed through Great Lakes Commission/West Michigan Shoreline Regional Development Commission - ARRA - Muskegon Lake Great Lakes Area of Concern Habitat Restoration Project	11.463		<u>54,947</u>
Total National Oceanic and Atmospheric Administration			171,122
U.S. Department of Interior/Fish and Wildlife Service - Passed through Match-E-Be-Nash-She-Wish Band of Pottawatomi Indians of Michigan - Juvenile Lake Sturgeon (Acipenser Fulvescens) Assessments in the Kalamazoo and Grand Rivers	15.639		39,610
Total federal awards			<u>\$ 205,226,737</u>

# Grand Valley State University

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## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2010

### **Note 1 - Basis of Presentation and Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Grand Valley State University under programs of the federal government for the year ended June 30, 2010. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Grand Valley State University, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of Grand Valley State University. Pass-through entity identifying numbers are presented where available.

### **Note 2 - Loans Outstanding and Issued**

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 outstanding balances on these loans are disclosed in the schedule of expenditures of federal awards. The loans issued during the year include \$744,899 of Perkins Loans and \$93,875 of Nursing Student Loans.

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, 2010.

# Grand Valley State University

## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2010

### Note 3 - Campus-based Program Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, the University carried forward \$105,189 of the 2008-2009 Federal Work Study (84.033) award to the 2009-2010 award year. The University also carried forward \$14,725 of the 2009-2010 Federal Work Study award to the 2010-2011 award year.

The University carried forward \$126,110 of the 2008-2009 Supplemental Educational Opportunity Grant (84.007) award to the 2009-2010 award year. The University also carried forward \$499 of the 2009-2010 Supplemental Education Opportunity Grant award to the 2010-2011 award year.

### Note 4 - Subrecipient Awards

Of the federal expenditures presented in the Schedule, federal awards were provided to subrecipients as follows:

Federal Program Title	CFDA Number	Amount Provided to Subrecipients
U.S. Department of Justice:		
Project Safe Neighborhood	16.609	\$ 154,257
Project Safe Neighborhood Anti-Gang Initiative	16.744	116,222
Central Weed and Seed	16.595	<u>64,389</u>
Total U.S. Department of Justice		334,868
U.S. Small Business Administration:		
Michigan Small Business and Technology Development Center Headquarters - 2009	59.037	1,235,409
Michigan Small Business and Technology Development Center Headquarters - 2010	59.037	<u>1,251,731</u>
Total U.S. Small Business Administration		2,487,140
U.S. Environmental Protection Agency - Manufacturing Initiative (GVSU is fiscal agent for West Michigan Strategic Alliance)	66.716	44,128
U.S. Department of Labor - West Michigan WIRED (GVSU is the fiscal agent for West Michigan Strategic Alliance)	17.261	<u>407,394</u>
Total federal awards provided to subrecipients		<u>\$ 3,273,530</u>



# Grand Valley State University

## Schedule of Findings and Questioned Costs Year Ended June 30, 2010

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

#### Financial Statements

Type of auditor's report issued: Unqualified

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  No

#### 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

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?            \_\_\_ Yes     X  No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
84.063, 84.268, 84.038, 84.033, 84.007, 84.375, 84.376, 84.379 and 93.364	Student Financial Assistance Cluster
Various	Research and Development Cluster
84.394	State Fiscal Stabilization Fund Cluster
17.261	WIA Pilots, Demonstrations, and Research Projects - WIRED

Dollar threshold used to distinguish between type A and type B programs: \$346,904

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

# Grand Valley State University

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## Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2010

### Section II - Financial Statement Audit Findings

Reference Number	Findings
	None

### Section III - Federal Program Audit Findings

Reference Number	Findings
	None

# Grand Valley State University

## Summary Schedule of Prior Audit Findings Year Ended June 30, 2010

Reference Number	Corrective Action Taken
2009-01	<p><b>Program Name</b> - Student Financial Assistance Cluster (SFA) - William D. Ford Direct Loan Program - Direct Federal - CFDA# 84.268</p> <p><b>Description</b> - Two of the students selected for Return of Title IV testing did not have their funds returned to the appropriate agency within the 45-day time period. The University performed the calculations for Return of Title IV funds, but either never returned the funds or returned the funds outside of the 45-day time frame. The financial aid office staff made an error which was not caught by the individual returning the funds.</p> <p><b>Status</b> - Corrective action was taken. To ensure the return of Title IV assistance occurs within the 45-day time period, a new electronic flag has been added to the software that alerts financial aid staff when excess funds have not been returned. In addition, the financial aid procedure manual has been updated to require an additional review by financial aid staff to assure that all excess funds are returned timely.</p>
2009-02	<p><b>Program Name</b> - Student Financial Aid Cluster - William D. Ford Direct Loan (FDL) Program - Direct Federal - CFDA# 84.268</p> <p><b>Description</b> - One of the students selected for Return of Title IV testing was not enrolled in classes; therefore, he was not eligible to receive aid. He was still granted aid, and those funds were not properly returned. The financial aid office staff made an error which was not caught by the individual returning the funds.</p> <p><b>Status</b> - Corrective action was taken. To ensure that a student is enrolled before Title IV aid is granted to that student, financial aid now has a special identifier for students who were enrolled at census, awarded, but withdrew during the 75 percent refund period. There is also a special identifier for students who go through the financial aid packaging process and are not currently registered.</p>