

**Agendum
Oakland University
Board of Trustees Formal Session
April 20, 2023**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
YEAR ENDED JUNE 30, 2022
A Recommendation**

1. **Division and Department:** Finance and Administration, Controller's Office
2. **Introduction:** The Schedule of Expenditures of Federal Awards, Year Ended June 30, 2022 (Schedule) for Oakland University (University) has been completed (Attachment A).

The audit opinion of Plante & Moran P.L.L.C. (P&M) states, in part:

"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."

"Internal Control Over Financial Reporting"

"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 may exist that have not been identified."

"Compliance and Other Matters"

"The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards."

"Opinion on Each Major Federal Program"

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

"Report on Internal Control Over Compliance"

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

**Schedule of Expenditures of Federal Awards,
Year Ended June 30, 2022
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below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency". This is described in the accompanying schedule of findings and questioned costs as Finding 2022-001.

Representatives from P&M presented the Schedule to the Board of Trustees' (Board) Audit Committee at the Committee's April 20, 2023 meeting. The Audit Committee recommended the Schedule be presented to the Board at their next formal session.

3. Previous Board Action: As a result of a competitive bid process, the public accounting firm Plante & Moran was appointed by the Board of Trustees (Board) on February 13, 2017, and reappointed on April 9, 2018, April 8, 2019, April 6, 2020, April 12, 2021 and April 14, 2022.

4. Budget Implications: The annual financial audits are budgeted for in the General Fund. No budget variances have occurred or are expected.

5. Educational Implications: None.

6. Personnel Implications: None.

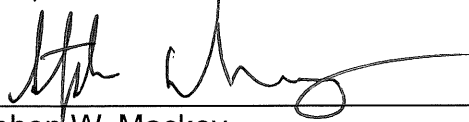
7. University Reviews/Approvals: The Schedule was prepared by the Controller's Office and reviewed by the Vice President for Finance and Administration, and President, audited by P&M, and presented to the Board's Audit Committee at its April 20, 2023 meeting.

8. Recommendation:
RESOLVED, that the Board of Trustees accepts the Schedule of Expenditures of Federal Awards, Year Ended June 30, 2022, which was audited by the Board of Trustees' public accounting firm, Plante & Moran P.L.L.C.

9. Attachments:
A. Schedule of Expenditures of Federal Awards, Year Ended June 30, 2022

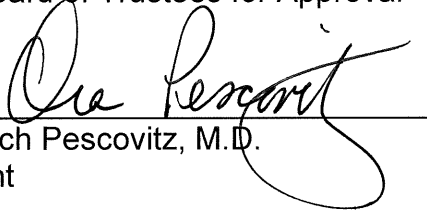
Schedule of Expenditures of Federal Awards,
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Submitted to the President
on April 13, 2023 by



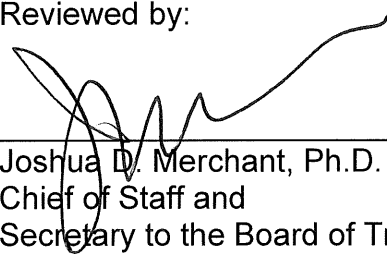
Stephen W. Mackey
Vice President for Finance and Administration
and Treasurer to the Board of Trustees

Recommended on 4/16, 2023
to the Board of Trustees for Approval



Ora Hirsch Pescovitz, M.D.
President

Reviewed by:



Joshua D. Merchant, Ph.D.
Chief of Staff and
Secretary to the Board of Trustees

Oakland University

Federal Awards Supplemental Information
June 30, 2022

Independent Auditor's Reports

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Plante & Moran, PLLC
Suite 300
19176 Hall Road
Clinton Township, MI 48038
Tel: 586.416.4900
Fax: 586.416.4901
plantemoran.com

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

Independent Auditor's Report

To the Board of Trustees
Oakland University

We have audited the financial statements of Oakland University as of and for the year ended June 30, 2022 and have issued our report thereon dated October 3, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to October 3, 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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

February 17, 2023



Plante & Moran, PLLC
Suite 300
19176 Hall Road
Clinton Township, MI 48038
Tel: 586.416.4900
Fax: 586.416.4901
plantemoran.com

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
Oakland University

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Oakland 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, and have issued our report thereon dated October 3, 2022.

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 opinion 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 have not been 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
Oakland 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 & Morse, PLLC

October 3, 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
Oakland University

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Oakland 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.

To the Board of Trustees
Oakland University

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2022-001 to be a significant deficiency.

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

To the Board of Trustees
Oakland University

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

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

Plante & Moran, PLLC

February 17, 2023

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	ALN	Grant Award/Pass-through Identifying Number	Federal Expenditures	Total Amount Provided to Subrecipients
Research and Development Cluster				
U.S. Department of Health and Human Services -				
National Institutes of Health:				
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	N/A	\$ 339,260	\$ 99,866
Biomedical Research and Research Training	93.859	N/A	335,720	-
Lung Diseases Research	93.838	N/A	274	-
Blood Diseases and Resources Research	93.839	N/A	809,514	-
Cancer Treatment Research	93.395	N/A	149,278	-
Cardiovascular Diseases Research - Passed through Blood Center of Wisconsin	93.837	2R01HL068835-13	5,978	-
Vision Research	93.867	N/A	1,063,816	35,565
Vision Research - Passed through Wayne State University	93.867	N/A	17,931	-
Diabetes, Digestive and Kidney Disease Research	93.847	N/A	70,884	-
Environmental Health - Passed through Michigan State University	93.113	N/A	21,465	-
Alcohol Research Programs	93.273	N/A	3,065	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	N/A	122,111	2,720
National Institute on Disability, Independent Living, and Rehabilitation Research - Passed through University of Illinois	93.433	16227	14,122	-
HIV-Related Training and Technical Assistance Research - Passed through University of Illinois	93.145	N/A	9,912	-
Research Related to Deafness and Communication Disorders	93.173	N/A	18,828	-
Minority Health and Health Disparities Research	93.307	N/A	36,391	-
Family Smoking Prevention and Tobacco Control Act - Regulatory Research - Passed through Texas Tech University	93.077	R01DA049737	153,261	-
Drug Abuse and Addiction Research Programs - Passed through Texas Tech University	93.279	R01DA029121	229,286	-
Extramural Research Programs in the Neurosciences and Neurological Disorders:				
Passed through the University of Minnesota	93.853	N/A	89,941	-
Passed through the National Institutes of Health	93.853	R15NS116511	150,314	-
Passed through Texas Tech University	93.853	R01NS117906	287,620	-
National Science Foundation:				
Mathematical and Physical Sciences	47.049	N/A	254,433	-
Mathematical and Physical Sciences - Passed through University of Illinois	47.049	N/A	109,834	-
Education and Human Resources:				
Passed through National Science Foundation	47.076	N/A	261,681	-
Passed through Eastern Michigan University	47.076	N/A	11,327	-
Passed through Council of Graduate Schools	47.076	N/A	3,578	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	ALN	Grant Award/Pass-through Identifying Number	Federal Expenditures	Total Amount Provided to Subrecipients
Research and Development Cluster (continued)				
National Science Foundation (continued):				
Engineering Grants	47.041	N/A	\$ 467,660	\$ -
Engineering Grants - Passed through University of California Irvine	47.041	NSF-2016-3359	31,048	-
Computer and Information Science and Engineering	47.070	N/A	144,570	-
Biological Sciences	47.074	N/A	467,858	-
Geosciences	47.050	N/A	79,541	-
Social, Behavioral, and Economic Sciences - Passed through Florida A&M University	47.075	FAMU-NSF-1853794	14,561	-
Small Business Innovation Research	47.084	N/A	20,861	-
U.S. Department of Agriculture -				
Agriculture and Food Research Initiative - Passed through Wayne State University	10.310	WSU15068	5,454	-
U.S. Department of Defense - United States Air Force:				
Air Force Defense Research Sciences Program	12.800	N/A	164,940	-
Air Force Defense Research Sciences Program:				
Passed through University of Central Florida	12.800	FA9559-19-1-0307	118,228	-
Passed through University of Michigan	12.800	FA9550-18-1-0287	81,162	-
Passed through Tuskegee University	12.800	FA864921P1642	11,470	-
Basic Scientific Research	12.431	N/A	23,769	-
National Center for Manufacturing Sciences - Basic Research Support Grant	12.RD	N/A	310,619	-
Military Medical Research and Development - Passed through University of Michigan	12.420	N/A	27,086	-
GenCyber Grants Program	12.903	N/A	82,882	-
Research and Technology Development:				
Passed through University of Michigan	12.910	SUBK00011792	96,338	-
Passed through University of Chicago	12.910	AWD101860	147,007	-
Passed through Defense Advanced Research Projects Agency	12.910	W911NF2010273	88,640	-
U.S. Department of Energy:				
Nuclear Energy Research, Development and Demonstration - Passed through Pacific Northwest National Laboratory	81.121	PNNL-DOE-485894	6,086	-
Conservation Research and Development	81.086	N/A	23,740	-
Electricity Research, Development and Analysis - Passed through Idaho National Laboratory	81.222	BEA240997	36,519	-
Office of Science Financial Assistance Program	81.049	N/A	133,643	-
National Aeronautics and Space Administration:				
Office of Stem Engagement Grant - Passed through University of Michigan	43.008	MSGC-SUBK00015393	16,811	-
National Endowment for the Humanities - Promotion of the Humanities Division of Preservation and Access	45.149	N/A	1,477	-
Total Research and Development Cluster			7,171,794	138,151

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	ALN	Grant Award/Pass-through Identifying Number	Federal Expenditures	Total Amount Provided to Subrecipients
Student Financial Assistance Cluster				
U.S. Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	N/A	\$ 1,228,927	\$ -
Federal Work-Study Program	84.033	N/A	448,756	-
Federal Perkins Loan Program	84.038	N/A	594,572	-
Federal Pell Grant Program	84.063	N/A	20,324,010	-
William D. Ford Federal Direct Loan Program	84.268	N/A	84,959,367	-
Federal TEACH Grant	84.379	N/A	107,032	-
Nurse Faculty Loan Program	93.264	N/A	363,190	-
Total Student Financial Assistance Cluster			108,025,854	-
TRIO Cluster				
U.S. Department of Education - Upward Bound	84.047	N/A	636,167	-
Other Federal Awards				
U.S. Department of Education:				
Education Stabilization Fund:				
COVID-19 - Higher Education Emergency Relief Fund - Student Portion	84.425E	P425E201974	19,783,510	-
COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	84.425F	P425F202929	2,724,003	-
Total Education Stabilization Fund			22,507,513	-
Gaining Early Awareness and Readiness for Undergraduate Programs:				
Passed through State of Michigan	84.334	N/A	99,023	-
Passed through State of Michigan	84.334	20-00-09	57,899	-
Total Department of Education			22,664,435	-
United States Department of Health and Human Services:				
Basic Instruction Grant, Nurse Anesthetist Training	93.124	N/A	32,721	-
Nursing Workforce Diversity	93.178	N/A	460,219	12,500
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
Passed through State of Michigan	93.323	E20224058-00	1,510,750	896,060
Temporary Assistance for Needy Families	93.558	N/A	19,500	-
Total United States Department of Health and Human Services			2,023,190	908,560
United States Department of the Interior -				
United States Fish and Wildlife Service - Great Lakes Restoration	15.662	N/A	7,116	-
United States Department of State - Public Diplomacy Programs for Afghanistan and Pakistan	19.501	N/A	163,343	-
Total other federal awards			24,858,084	908,560
Total federal awards			\$ 140,691,899	\$ 1,046,711

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 Oakland 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 same basis of accounting as the University's basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

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

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, in the year ended June 30, 2022, the University transferred \$563,973 of the 2021-2022 Federal Work-Study Program (ALN 84.033) award to the Federal Supplemental Educational Opportunity Grant (ALN 84.007) award, which it expended in the 2021-2022 award year.

Note 4 - Federal Perkins Loan Program

The University utilizes the services of University Accounting Services, Inc. (UAS) to administer the repayment of Perkins Loans and perform certain due diligence procedures. The UAS Compliance Attestation Examination of the Title IV Student Financial Assistance Programs report for the fiscal year ended June 30, 2022 was received and reviewed. No significant items of noncompliance or control weaknesses were noted. There was \$450,490 of Federal Perkins loans (ALN 84.038) outstanding as of June 30, 2022.

There were no program disbursements under the Federal Perkins Loan Program for the year ended June 30, 2022.

Schedule of Findings and Questioned Costs

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? X Yes None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? X Yes No

Identification of major programs:

ALN	Name of Federal Program or Cluster	Opinion
Various 84.425E, 84.425F	Student Financial Assistance Cluster	Unmodified
Various 93.323	Education Stabilization Fund	Unmodified
	Research and Development Cluster	Unmodified
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$979,981

Auditee qualified as low-risk auditee? Yes X No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
2022-001	<p>Assistance Listing Number, Federal Agency, and Program Name - 84.425E Higher Education Emergency Relief Fund (HEERF) - Student Portion</p> <p>Federal Award Identification Number and Year - P425E201974 - Year ended June 30, 2022</p> <p>Pass-through Entity - Not applicable</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - No</p> <p>Criteria - The U.S. Department of Education, through a notice issued on May 13, 2021, requires that quarterly reports related to HEERF are publicly posted on the University's website no later than 10 days after the end of each calendar quarter. Further, the Higher Education Emergency Relief Fund III FAQ dated May 11, 2021 requires reporting activity separately each quarter.</p> <p>Condition - The quarterly report for the student portion of HEERF was not posted on the University's website within the time frame and format allowed in one instance.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - Not applicable</p> <p>Context - The student portion report for the quarter ended September 30, 2021 was not posted on the University's website within the required time frame.</p> <p>Cause and Effect - Confirmation of the upload of the quarterly report for the student HEERF grant under the American Rescue Plan (ARP) was not monitored sufficiently to ensure timely posting to the University's website.</p> <p>Recommendation - We recommend the University implement additional monitoring controls to ensure that required reports for grants that are new, or for which the University does not have historical experience (such as HEERF), are issued according to the prescribed guidance within the allowed time frame.</p> <p>Views of Responsible Officials and Corrective Action Plan - The University agrees with the finding and recommendation. The University spent and accounted for \$75.6 million in HEERF grants appropriately and followed all applicable guidelines. The University also adhered to the various reporting guidelines that changed multiple times during the grant period, with the exception of this one untimely report posting to the Oakland University website. This was caused by personnel turnover occurring at that time within multiple departments that were part of the process. This situation was unique and has been corrected.</p>	None