

STATE BOARD OF ACCOUNTS
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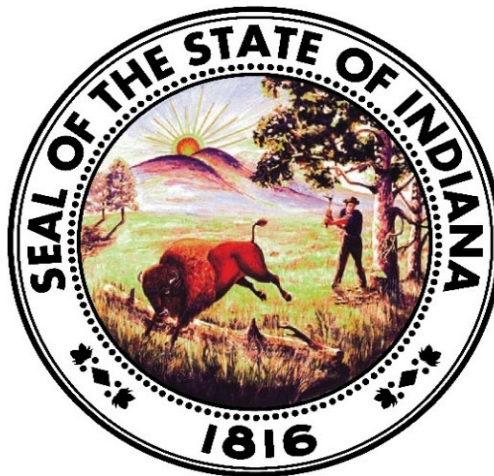
FEDERAL COMPLIANCE AUDIT REPORT

OF

BALL STATE UNIVERSITY

MUNCIE, INDIANA

July 1, 2021 to June 30, 2022



FILED
03/22/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Dr. Geoffrey S. Mearns	07-01-21 to 06-30-23
Vice President for Business Affairs and Treasurer	Alan T. Finn	07-01-21 to 06-30-23
Chair of the Board of Trustees	E. Renae Conley	07-01-21 to 12-31-23



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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, MUNCIE, INDIANA

We have audited the financial statements of the business-type activities, the discretely presented component unit, and the aggregate remaining fund information of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 31, 2022, which contained unmodified opinions on those financial statements. Our audit was performed 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 31, 2022. Our report includes a reference to other auditors who audited the financial statements of Ball State University Foundation, Inc., and the Muncie Community School Corporation as described in our report on the University's financial statements.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Beth Kelley, CPA, CFE
Deputy State Examiner

March 2, 2023



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, MUNCIE, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, the aggregate discretely presented component units, and the aggregate remaining fund information of Ball State University (University), a component unit of the State of Indiana, 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 31, 2022. Our report includes a reference to other auditors who audited the financial statements of Ball State University Foundation, Inc., and Muncie Community School Corporation, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by the auditors of Muncie Community School Corporation. The financial statements of Ball State University Foundation, Inc., were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Ball State University Foundation, Inc., or that are reported on separately by those auditors who audited the financial statements of Ball State University Foundation, Inc.

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 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 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 may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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.



Beth Kelley, CPA, CFE
Deputy State Examiner

October 31, 2022, except for the Schedule of Expenditures
of Federal Awards, for which the date is March 2, 2023



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, MUNCIE, INDIANA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ball State University's (University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its 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 types of 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, 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 (*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* (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.

Other Matter - Federal Expenditures Not Included in the Compliance Audit

The University's basic financial statements include the operations of the Muncie Community School Corporation (School Corporation), which expended federal awards which are not included in the University's schedule of expenditures of federal awards during the year ended June 30, 2022. Our compliance audit, described in the "Opinion on Each Major Federal Program" does not include the operations of the School Corporation because the School Corporation is a component unit of the University that engaged other auditors to perform an audit of compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 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.



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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

TO: THE OFFICIALS OF BALL STATE UNIVERSITY, MUNCIE, INDIANA

We have audited the financial statements of the business-type activities, the discretely presented component units, and the aggregate remaining fund information of Ball State University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 31, 2022, which contained unmodified opinions on those financial statements. Our audit was performed 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 31, 2022. Our report includes a reference to other auditors who audited the financial statements of Ball State University Foundation, Inc., and the Muncie Community School Corporation as described in our report on the University's financial statements.

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Beth Kelley, CPA, CFE
Deputy State Examiner

March 2, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the University. The schedule and notes are presented as intended by the University.

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Federal Grantor Agency/Pass-Through Entity/ Cluster Title/Program Title/Project Title	Federal Assistance Listings Number	Federal Identifier	Federal Assistance Listings Subtotal	Total Federal Awards Expended	Pass-Through to Subrecipients Subtotal	Total Passed-Through to Subrecipients
Student Financial Assistance Cluster						
<u>DEPARTMENT OF EDUCATION</u>						
Federal Supplemental Educational Opportunity Grants	84.007			\$ 1,336,511		\$ -
Federal Work-Study Program	84.033			620,340		-
Federal Perkins Loan Program	84.038			7,154,062		-
Federal Pell Grant Program	84.063			24,423,607		-
Federal Direct Student Loans	84.268			105,094,120		-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379			7,544		-
Total Department of Education				138,636,184		-
Total Student Financial Assistance Cluster				138,636,184		-
Research and Development Cluster						
<u>DEPARTMENT OF AGRICULTURE</u>						
Direct						
Agriculture and Food Research Initiative (AFRI)	10.310	20196800629639		144,333		2,787
Agriculture and Food Research Initiative (AFRI)	10.310	20226702336431		20,095		-
Subtotal	10.310		164,428		2,787	
Total Department of Agriculture				164,428		2,787
<u>DEPARTMENT OF COMMERCE</u>						
Pass-Through The Regents of the University of Oklahoma National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	NA160AR4320115		21,607		-
Total Department of Commerce				21,607		-
<u>DEPARTMENT OF THE INTERIOR</u>						
Direct						
Great Apes Conservation Fund	15.629	F18AP00890		4,040		3,181
Cooperative Ecosystem Studies Units	15.678	F19AC00023		12,673		10,319
Pass-Through Indiana Department of Natural Resources						
Sport Fish Restoration	15.605	F21AF03838		13,059		-
Fish and Wildlife Management Assistance	15.608	F20AP11165		62,723		-
Fish and Wildlife Management Assistance	15.608	F21AP02916		16,050		-
Subtotal	15.608		78,773		-	
Wildlife Restoration and Basic Hunter Education	15.611	F19AF00053		165,918		54,431
Outdoor Recreation Acquisition, Development and Planning	15.916	P21AP10941		1,172		-
Pass-Through Indiana Department of Natural Resources						
Historic Preservation Fund Grants-In-Aid	15.904	P21AF11019		19,016		-
Pass-Through National Park Service						
Historic Preservation Fund Grants-In-Aid	15.904	P18AP00169		891		-
Subtotal	15.904		19,907		-	
Pass-Through Rutgers University						
Endangered Species Recovery Implementation	15.657	F20AC00276		13,259		-
Pass-Through Great Lakes Commission						
Great Lakes Restoration	15.662	F21AP00368		12,803		-
Pass-Through Trustees of Purdue University						
Assistance to State Water Resources Research Institutes	15.805	G21AP10571		28,908		-
Assistance to State Water Resources Research Institutes	15.805	G16AP00052		4,726		-
Assistance to State Water Resources Research Institutes	15.805	G21AP10175		55,102		-
Subtotal	15.805		88,736		-	
National Land Remote Sensing Education Outreach and Research	15.815	G18AP00077		742		-
Pass-Through National Park Service						
American Battlefield Protection	15.926	P20AP00207		43,123		-
National Park Service Conservation, Protection, Outreach, and Education	15.954	P18AC01293		4,078		-
Total Department of The Interior				458,283		67,931
<u>LIBRARY OF CONGRESS</u>						
Pass-Through Illinois State University						
Teaching with Primary Sources	42.010	GA08C0017		16,999		-
Total Library of Congress				16,999		-
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>						
Pass-Through Trustees of Purdue University						
Office of Stem Engagement (OSTEM)	43.008	12000338-301		8,123		-
Office of Stem Engagement (OSTEM)	43.008	12000338-293		11,937		-
Subtotal	43.008		20,060		-	
Total National Aeronautics and Space Administration				20,060		-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Federal Grantor Agency/Pass-Through Entity/ Cluster Title/Program Title/Project Title	Federal Assistance Listings Number	Federal Identifier	Federal Assistance Listings Subtotal	Total Federal Awards Expended	Pass-Through to Subrecipients Subtotal	Total Passed-Through to Subrecipients
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>						
Direct						
Promotion of the Arts Grants to Organizations and Individuals	45.024	1859466-52-20		62,383		-
Total National Endowment for the Arts				62,383		-
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>						
Direct						
Promotion of the Humanities Office of Digital Humanities	45.169	HAA-269032-20		26,410		-
Pass-Through Indiana Humanities Council						
Promotion of the Humanities Federal/State Partnership	45.129	SO-268694-20		1,990		-
Total National Endowment for the Humanities				28,400		-
<u>NATIONAL SCIENCE FOUNDATION</u>						
Direct						
Engineering	47.041	1464654		112,572		107,365
Engineering	47.041	2147098		22,191		-
Engineering	47.041	S2ERC		18,289		-
Engineering	47.041	NONE		32		-
Subtotal	47.041		153,084		107,365	
Direct						
Mathematical and Physical Sciences	47.049	1758709		9,060		-
Mathematical and Physical Sciences	47.049	1806266		11,943		-
Mathematical and Physical Sciences	47.049	2054004		18,388		-
Mathematical and Physical Sciences	47.049	1808468		81,108		-
Mathematical and Physical Sciences	47.049	2003603		49,679		-
Pass-Through University of Florida						
Mathematical and Physical Sciences	47.049	1912618		38,648		-
Subtotal	47.049		208,826		-	
Pass-Through the Trustees of Columbia University of the City of New York						
Geosciences	47.050	OCE-1450528		7,255		-
Computer and Information Science and Engineering	47.070	1835602		15,122		-
Biological Sciences	47.074	2011286		13,335		-
Biological Sciences	47.074	1442581		6,868		-
Biological Sciences	47.074	2141285		10,662		-
Biological Sciences	47.074	2153767		15,183		-
Pass-Through George Mason University						
Biological Sciences	47.074	2109647		15,407		-
Subtotal	47.074		83,832		-	
Social, Behavioral, and Economic Sciences	47.075	1723877		6,128		-
Social, Behavioral, and Economic Sciences	47.075	2148610		15,587		-
Social, Behavioral, and Economic Sciences	47.075	1917631		66,589		-
Subtotal	47.075		88,304		-	
Pass-Through Indiana University						
Education and Human Resources	47.076	1618408		93,947		-
Total National Science Foundation				627,993		107,365
<u>DEPARTMENT OF VETERANS AFFAIRS</u>						
Direct						
Federal Contract	64.RD	NONE		60,590		-
Total Department of Veterans Affairs				60,590		-
<u>DEPARTMENT OF EDUCATION</u>						
Direct						
Research in Special Education	84.324A	R324A200232		273,104		29,814
Pass-Through Classroom Connections of ECI						
Twenty-First Century Community Learning Centers	84.287			(135)		-
Twenty-First Century Community Learning Centers	84.287	S287C190014		6,330		-
Subtotal	84.287		6,195		-	
Total Department Of Education				279,299		29,814
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Pass-Through National Institutes of Health						
Mental Health Research Grants	93.242	R34MH111783		(23,144)		-
Mental Health Research Grants	93.242	1RF1MH123402-01		29,782		-
Subtotal	93.242		6,638		-	

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Federal Grantor Agency/Pass-Through Entity/ Cluster Title/Program Title/Project Title	Federal Assistance Listings Number	Federal Identifier	Federal Assistance Listings Subtotal	Total Federal Awards Expended	Pass-Through to Subrecipients Subtotal	Total Passed-Through to Subrecipients
Pass-Through Volunteers of America Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	NONE		68,102		-
Pass-Through National Institutes of Health Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	1R03EB027910-01		10,359		(39)
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.286	R15EB031388		55,590		-
Pass-Through National Institutes of Health Trans-NIH Research Support	93.310	U01AR071133		2,642,262		1,734,132
Pass-Through Indiana State Department of Health Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000395-04-05		26,967		-
Pass-Through National Institutes of Health Cardiovascular Diseases Research	93.837	R15HL159660		96,720		-
Pass-Through National Institutes of Health Allergy and Infectious Diseases Research	93.855	1R15AI130950		117,661		-
Pass-Through National Institutes of Health Biomedical Research and Research Training	93.859	1R15GM111713-01		(23,084)		-
Biomedical Research and Research Training	93.859	R15GM116032		127,196		600
Biomedical Research and Research Training	93.859	2R15GM111713		91,162		-
Pass-Through North Carolina at Charlotte Biomedical Research and Research Training	93.859	1R01GM120487-01A1		6,310		-
Subtotal	93.859		201,584		600	
Pass-Through National Institutes of Health Aging Research	93.866	1R15AG067291-01		148,618		20,117
Pass-Through National Bureau of Economic Research, Inc Aging Research	93.866	P30AG012810		2,000		-
Subtotal	93.866		150,618		20,117	
Pass-Through National Institutes of Health Cancer Cause and Prevention Research	93.393	R15CA252996		129,979		-
Total Department Health and Human Services				3,506,480		1,754,810
Total Research And Development Cluster				5,246,522		1,962,707
Child Nutrition Cluster						
<u>DEPARTMENT OF AGRICULTURE</u>						
Pass-Through Indiana Department of Education School Breakfast Program	10.553	None		13,004		-
National School Lunch Program	10.555	None		189,919		-
Total Department of Agriculture				202,923		-
Total Child Nutrition Cluster				202,923		-
Economic Development Cluster						
<u>DEPARTMENT OF COMMERCE</u>						
Pass-Through Eastern Indiana Regional Planning Commission Economic Adjustment Assistance	11.307	66906283		6,226		-
Pass-Through Purdue University Economic Adjustment Assistance	11.307	ED20CHI3070054		49,007		-
Total Department of Commerce				55,233		-
Total Economic Development Cluster				55,233		-
CDBG - Entitlement Grants Cluster						
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
Pass-Through City of Indianapolis Community Development Block Grants/Entitlement Grants	14.218	NONE		1,668		-
Total Department Of Housing and Urban Development				1,668		-
Total CDBG - Entitlement Grants Cluster				1,668		-
Highway Planning and Construction Cluster						
<u>DEPARTMENT OF TRANSPORTATION</u>						
Pass-Through Madison County Council of Governments Highway Planning and Construction	20.205	NONE		28,250		-
Pass-Through Delaware-Muncie Metropolitan Planning Commission Highway Planning and Construction	20.205	NONE		(4,750)		-
Total Department of Transportation				23,500		-
Total Highway Planning and Construction Cluster				23,500		-
Special Education Cluster						
<u>DEPARTMENT OF EDUCATION</u>						
Pass-Through Alexandria Community School Corporation Special Education Grants to States	84.027	NONE		36,348		-
Pass-Through Muncie School Corporation Special Education Grants to States	84.027	NONE		20,412		-
Pass-Through East Central Indiana Special Services Special Education Grants to States	84.027	NONE		19,699		-
Subtotal			76,459		-	
Pass-Through Indiana Department of Education Special Education Grants to States	84.027A	H027A190084		127,050		-
Special Education Grants to States	84.027A	H027A180084		3,266		-
Special Education Grants to States	84.027A	H027A190084		13,427		-
Subtotal			143,743			
Total Department of Education				220,202		-
Total Special Education Cluster				220,202		-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Federal Grantor Agency/Pass-Through Entity/ Cluster Title/Program Title/Project Title	Federal Assistance Listings Number	Federal Identifier	Federal Assistance Listings Subtotal	Total Federal Awards Expended	Pass-Through to Subrecipients Subtotal	Total Passed-Through to Subrecipients
Other Programs						
<u>DEPARTMENT OF COMMERCE</u>						
Pass-Through Elevate Ventures, Inc.						
Cluster Grants	11.020	NONE		17,014		-
Direct						
Economic Development Technical Assistance	11.303	ED18CHI3030030		154,626		-
Pass-Through Purdue University						
Economic Development Technical Assistance	11.303	ED16CHI3030033		36,420		-
Subtotal	11.303		208,060		-	
Total Department of Commerce				208,060		-
<u>Department of Defense</u>						
Pass-Through New Hampshire Academy of Applied Science						
Basic, Applied, and Advanced Research in Science and Engineering	12.630	W911SR-15-2-001		456		-
Pass-Through National Security Agency						
Language Grant Program	12.900	H98230-22-1-0054		3,601		-
Language Grant Program	12.900	H98230-20-1-0191		42,881		-
Subtotal	12.900		46,482		-	
Total Department of Defense				46,938		-
<u>DEPARTMENT OF INTERIOR</u>						
Pass-Through Indiana Department of Natural Resources						
Historic Preservation Fund Grants-In-Aid	15.904	P22AF00869		9,591		-
Historic Preservation Fund Grants-In-Aid	15.904	P21AF11019		90,859		-
Historic Preservation Fund Grants-In-Aid	15.904	RFP11-23		(8,130)		-
Subtotal	15.904		92,320		-	
Pass-Through National Park Service						
Native American Graves Protection and Repatriation Act	15.922	P21AP11637		5,224		-
Native American Graves Protection and Repatriation Act	15.922	P20AP00047		583		-
Subtotal	15.922		5,807		-	
American Battlefield Protection	15.926	P18AP00516		2,486		-
Total Department of Interior				100,613		-
<u>DEPARTMENT OF JUSTICE</u>						
Pass-Through Indiana Department of Education						
STOP School Violence	16.839	55764		6,884		-
Total Department of Justice				6,884		-
<u>DEPARTMENT OF STATE</u>						
Direct						
Public Diplomacy Programs for Afghanistan and Pakistan	19.501	SPK33016GR017		(39,944)		-
Pass-Through Institute of International Education Inc						
Investing in People in The Middle East and North Africa	19.021	NONE		(646)		-
Academic Exchange Programs - Scholars	19.401	NONE		(23,252)		-
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	S-ECAGD-18-CA-0070		2,495		-
Pass-Through Quaid-i-Azam University						
Public Diplomacy Programs for Afghanistan and Pakistan	19.501	SPK33020GR1022		11,097		-
Total Department of State				(50,250)		-
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>						
Pass-Through Indiana Space Grant Consortium						
Office of Stem Engagement (OSTEM)	43.008	NNX15AI07H		8,000		-
Total National Aeronautics and Space Administration				8,000		-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Federal Grantor Agency/Pass-Through Entity/ Cluster Title/Program Title/Project Title	Federal Assistance Listings Number	Federal Identifier	Federal Assistance Listings Subtotal	Total Federal Awards Expended	Pass-Through to Subrecipients Subtotal	Total Passed-Through to Subrecipients
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>						
Direct						
Promotion of the Humanities Public Programs	45.164	GE-261126-18		5,675		-
Promotion of the Humanities Office of Digital Humanities	45.169	HAA-266457-19		4,636		-
Pass-Through Indiana Humanities Council						
Promotion of the Humanities Federal/State Partnership	45.129	SO-253145-17		1,446		-
Promotion of the Humanities Federal/State Partnership	45.129	SO-268694-20		14,699		-
Subtotal	45.129		16,145		-	
Total National Endowment for the Humanities				26,456		-
<u>THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>						
Pass-Through Indiana State Library						
Grants to States	45.310	LS-249961-OLS-21		8,000		-
Total The Institute of Museum and Library Services				8,000		-
<u>SMALL BUSINESS ADMINISTRATION</u>						
Pass-Through Indiana Economic Development Corporation						
Small Business Development Centers	59.037	SBAHQ-21-B0054		146,191		-
Small Business Development Centers	59.037	SBAHQ20C0040		24,400		-
Small Business Development Centers	59.037	SBAHQ22B0046		98,215		-
Small Business Development Centers	59.037	A69-16-SBDC-2010		236		-
Subtotal	59.037		269,042		-	
Total Small Business Administration				269,042		-
<u>DEPARTMENT OF EDUCATION</u>						
Pass-Through Indiana Department of Education						
Title I Grants to Local Educational Agencies	84.010	S010A200014		28,677		-
Title I Grants to Local Educational Agencies	84.010	S010A210014		74,740		-
Subtotal	84.010		103,417		-	
Pass-Through Indiana Department of Education						
Career and Technical Education -- Basic Grants to States	84.048	A58-5-15CI-2762		(40,649)		-
Pass-Through Governors Workforce Cabinet						
Career and Technical Education -- Basic Grants to States	84.048	37003		26,480		11,394
Career and Technical Education -- Basic Grants to States	84.048A	56598		116,146		19,949
Subtotal	84.048		142,626		31,343	
Pass-Through Indiana Department of Education						
Charter Schools	84.282A	U282A170017		13,356		-
Pass-Through Indiana Department of Education						
Twenty-First Century Community Learning Centers	84.287	S287C180014		55,207		47,668
Twenty-First Century Community Learning Centers	84.287C	NONE		(1,790)		-
Twenty-First Century Community Learning Centers	84.287C	S287C200014		249,613		80,408
Pass-Through Muncie Community Schools						
Twenty-First Century Community Learning Centers	84.287C	S287C210014		8,016		-
Subtotal	84.287		311,046		128,076	
Pass-Through Indiana Department of Education						
Supporting Effective Instruction State Grants	84.367A	S367A200013		3,584		-
Pass-Through Indiana Department of Education						
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	NONE		(2,726)		-
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	S367A180013		(159)		-
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	S367A190013		1,415		-
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	S367A200013		158		-
Subtotal	84.367		2,272		-	
Pass-Through Corporation for Public Broadcasting						
Ready-To-Learn Television	84.295	S295A200004		15,958		-
Ready-To-Learn Television	84.295	U295A150003		14,763		-
Subtotal	84.295		30,721		-	
Pass-Through Indiana Department of Education						
Student Support and Academic Enrichment Program	84.424A	S424A200015		7,911		-
Pass-Through Indiana Commission for Higher Education						
COVID 19 - Education Stabilization Fund	84.425C	56612		13,539		-

BALL STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Federal Grantor Agency/Pass-Through Entity/ Cluster Title/Program Title/Project Title	Federal Assistance Listings Number	Federal Identifier	Federal Assistance Listings Subtotal	Total Federal Awards Expended	Pass-Through to Subrecipients Subtotal	Total Passed-Through to Subrecipients
Pass-Through Indiana Department of Education						
COVID 19 - Education Stabilization Fund	84.425C	S425C200018		223,174		-
COVID 19 - Education Stabilization Fund	84.425D	S425D210013		117,391		-
COVID 19 - Education Stabilization Fund	84.425U	S425U200013		274,544		-
Pass-Through Muncie Community School Corporation						
COVID 19 - Education Stabilization Fund	84.425D	S425D200013		7,543		-
Direct						
COVID 19 - Education Stabilization Fund	84.425F			23,794,646		-
COVID 19 - Education Stabilization Fund	84.425E			20,063,538		-
Subtotal	84.425		44,494,375		-	
Direct						
Student Support and Academic Enrichment Program	84.424A	S424A190015		3,617		-
Direct						
Supporting Effective Instruction State Grants	84.367A	44207		95,427		-
Total Department of Education				45,164,119		159,419
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Pass-Through Indiana University						
Area Health Education Centers	93.107	5U77HP23068-10-00		27,847		-
Area Health Education Centers	93.107	U77HP23068		90,198		-
Subtotal	93.107		118,045		-	
Pass-Through American College Health Association						
Protecting and Improving Health Globally: Building and Strengthening Public Health	93.318	NU50CK000581		2,200		-
Pass-Through Indiana University						
National Center for Advancing Translational Sciences	93.350	UL1TR002529		5,838		-
Pass-Through Indiana Family and Social Services Administration						
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3B8TI010019		111,680		-
Pass-Through Mental Health America of Indiana						
Block Grants for Prevention and Treatment of Substance Abuse	93.959	NONE		3,986		-
Pass-Through Syra Health Corp						
Block Grants for Prevention and Treatment of Substance Abuse	93.959	56593		51,870		-
Subtotal	93.959		167,536		-	
Pass-Through Indiana State Department of Health						
Maternal and Child Health Services Block Grant to the States	93.994	60021		480		-
Total Department of Health and Human Services				294,099		-
Federal						
Pass-Through Institute of International Education, Inc						
Federal	19.U01	NONE		26,091		-
Pass-Through U.S. Department of Agriculture						
Federal	10.U01	21-PA-11080200-365		4,734		-
Total Federal				30,825		-
Total Other Programs				46,112,786		159,419
Total Federal Awards				\$ 190,499,018		\$ 2,122,126

The accompanying notes are an integral part of the Schedule of Federal Awards

BALL STATE UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of Ball State University (University) under programs of the federal government for the year ended June 30, 2022. The information in the SEFA is presented in accordance with the requirements of Uniform Guidance. Because the SEFA presents only a select portion of the operations of the University, it is not intended to and does not present the financial position of the University.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The University has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 3. Other Programs Student Loans

The University participates in the Federal Perkins Loan Program. Amounts loaned to students are recorded as notes receivable. Gross student notes receivable outstanding at June 30, 2022:

Program Title	Federal Assistance Listings Number	2022
Federal Perkins Loan Program – Notes Receivable	84.038	\$ 5,691,128

BALL STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:

Name of Opinion Unit	Opinion Issued
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Unmodified
Aggregate Remaining Fund Information	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
84.425	Student Financial Assistance Cluster	Unmodified
	COVID-19 - Education Stabilization Fund	Unmodified
Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000		
Auditee qualified as low-risk auditee?	no	

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the University. The document is presented as intended by the University.



**BALL STATE
UNIVERSITY**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDING

FINDING 2021-001

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding: Corrective Action Complete

Because the audit finding was identified and communicated to us in February of 2021, the audit findings were partially corrected during the audit period, effective the Spring conferral cycle. We continue to implement the following controls to address deficiencies:

1. We added an additional enrollment report to our schedule that transmits to the National Student Clearinghouse enrollment reporting site graduates only:
 - i. May conferral: Enrollment file- graduates only- transmitted on 6/1/2022
 - ii. August conferral: Enrollment file- degrees only- transmitted on 8/29/2022
 - iii. December conferral: Enrollment file- degrees only- transmitted on 1/13/2023
2. We have created an internal sampling plan and review 20 per 100 students graduated to ensure they have been transmitted correctly.
3. We revisited the timing of the Spring last of term enrollment file and the Summer first of time enrolment file,
4. In addition to reviewing all mandatory errors, we now review all "warning" statuses that result from submitting the enrollment file, the enrollment- graduates only file, and the degree verification file.

The corrective action plan is complete.

Office of the Registrar
Muncie, Indiana 47306-2505 | Phone: 765-285-1722

OTHER REPORTS

In addition to this report, other reports may have been issued for the University. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.