

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
YEAR ENDED JUNE 30, 2025
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, 2025 (Schedule) for Oakland University (University) has been completed (Attachment A).

The audit opinion of Andrews Hooper Pavlik PLC (AHP) 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, 2025."

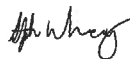
Representatives from AHP presented the Schedule to the Board of Trustees' (Board) Audit Committee at the Committee's April 24, 2026 meeting. The Audit Committee recommended the Schedule be accepted by the Board at their next formal session.

3. **Previous Board Action:** As a result of a competitive bid process, the public accounting firm Andrews Hooper Pavlik PLC was appointed by the Board of Trustees (Board) on April 12, 2024 and reappointed on April 11, 2025.

**Schedule of Expenditures of Federal Awards,
Year Ended June 30, 2025
Oakland University
Board of Trustees Formal Session
April 24, 2026
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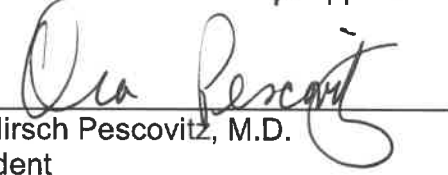
4. **Budget Implications:** The annual financial audits are budgeted for in the General Fund. No budget variances have occurred or are expected.
5. **Educational Implications:** None.
6. **Personnel Implications:** None.
7. **University Reviews/Approvals:** The Schedule was prepared by the Controller's Office and reviewed by the Vice President for Finance and Administration, and President, audited by AHP, and presented to the Board's Audit Committee at its April 24, 2026 meeting.
8. **Recommendation:**
RESOLVED, that the Board of Trustees accepts the Schedule of Expenditures of Federal Awards, Year Ended June 30, 2025, which was audited by the Board of Trustees' public accounting firm, Andrews Hooper Pavlik PLC.
9. **Attachments:**
A. Schedule of Expenditures of Federal Awards, Year Ended June 30, 2025

Submitted to the President
on Apr 14, 2026, 2026 by




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

Recommended on 4/15, 2026
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

The Uniform Guidance
Reporting Package

Year Ended June 30, 2025

Oakland University
The Uniform Guidance Reporting Package
Year Ended June 30, 2025

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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 Financial
Statements Performed in Accordance with *Government Auditing Standards*

Management and the Board of Trustees
Oakland University
Rochester, Michigan

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 (University), a component unit of the State of Michigan, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Oakland University's basic financial statements, and have issued our report thereon dated October 17, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oakland 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 Oakland University's internal control. Accordingly, we do not express an opinion on the effectiveness of Oakland 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*.

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.

Andrews Hooper Paulik PLC

Bloomfield Hills, Michigan
October 17, 2025

Independent Auditor's Report on Compliance For Each Major Program;
Report on Internal Control Over Compliance; and Report on the Schedule
of Expenditures of Federal Awards Required by the Uniform Guidance

Management and the Board of Trustees
Oakland University
Rochester, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Oakland University's (University) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2025. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of Oakland University as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 17, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic 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 basic 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.

Andrews Hooper Paulik PLC

Bloomfield Hills, Michigan
March 24, 2026

Oakland University
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	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	\$ 114,939	\$ -
Biomedical Research and Research Training	93.859	N/A	440,556	-
Blood Diseases and Resources Research	93.839	N/A	278,804	-
Cardiovascular Diseases Research:				
Passed through University of Iowa	93.837	S04147-01	30,895	-
Vision Research	93.867	N/A	1,086,933	55,953
Passed through Caeregen Therapeutics, LLC	93.867	2R44EY030807-02	159,566	-
Child Health and Human Development Extramural Research:	93.865	N/A	195,619	37,510
Passed through University of South Carolina	93.865	1R21HD116063-01	25,422	-
Passed through Auburn University	93.865	1R21HD113881-01	79,003	-
Diabetes, Digestive and Kidney Disease Research	93.847	N/A	144,530	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	N/A	99,323	-
Passed through Colorado School of Mines	93.286	1R21EB034464-01	87,241	-
National Institute on Disability, Independent Living and Rehabilitation Research	93.433	16227	3,611	-
Minority Health and Health Disparities Research	93.307	N/A	65,358	3,661
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	N/A	178,897	58,540
Passed through the National Institute of Health	93.853	R15NS116511	219,609	-
Passed through Texas Tech University	93.853	R01NS117906	214,972	-
Cancer Biology Research	93.396	1R15CA254006-01A1	207,549	-
Research on Healthcare Costs, Quality and Outcomes				
Passed through George Washington University	93.226	1R01HS028657-01A	58,785	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	56,312	-
Drug Use and Addiction Research Programs				
Passed through LabSys LLC	93.279	R43DA061397OU	76,631	-
Trans-NIH Research Support				
Passed through University of Houston	93.310	R-25-0051	106,096	71,610
National Science Foundation -				
Mathematical and Physical Sciences	47.049	N/A	465,238	-
Education and Human Resources	47.076	N/A	1,270,978	13,345
Passed through Eastern Michigan University	47.076	N/A	9,386	-
Engineering Grants	47.041	N/A	829,999	-
Passed through Georgia Tech University	47.041	CMHI-2052714	93,815	-
Passed through University of Connecticut	47.041	166783541	19,391	-
Passed through Ohio State University	47.041	SPC-1000015162	63,315	-
Geosciences	47.050	N/A	147,264	-
Computer and Information Science and Engineering	47.070	N/A	397,507	-
Passed through West Virginia University	47.070	SUB00002803	39,617	-
Biological Sciences	47.074	N/A	280,666	2,000
Office of Integrative Activities	47.083	N/A	2,168	-
Small Business Innovation Research	47.084	N/A	37,934	-
Passed through Auburn University	47.084	N/A	71,782	-
U.S. Department of Defense -				
Commercial Technologies for Maintenance Activities Program				
Passed through National Center for Manufacturing Sciences	12.225	HQ0034-20-2-0007	95,722	-
Air Force Defense Research Sciences Program:	12.800	N/A	86,296	-
Basic Scientific Research	12.431	N/A	42,826	-
Passed through University of Durham	12.431	W911NF-23-1-0023	77,501	-
Research and Technology Development				
Passed through University of Michigan	12.910	SUBK00011792	1,273,470	-
Passed through University of Michigan	12.910	W911NF2010273	24,487	-

Oakland University
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Grant Award/Pass-through Identifying Number	Federal Expenditures	Total Amount Provided to Subrecipients
Research and Development Cluster (Continued):				
U.S. Department of Energy -				
Renewable Energy Research and Development				
Passed through University of Missouri	81.087	C00086681-1	\$ 25,824	\$ -
Office of Science Financial Assistance Program	81.049	N/A	175,319	-
Cybersecurity, Energy Security & Emergency Response (CESER)	81.008	N/A	567,952	-
National Center for Manufacturing Services				
Basic Research Support Grant	12.RD	N/A	161,140	-
National Aeronautics and Space Administration				
Science				
Passed through University of Maryland	43.001	CON-00001672-Z2214801	17,236	-
Office of Stem Engagement Grant				
Passed through University of Michigan	43.008	MSGC-SUBK00015393	13,089	-
U.S. Department of Commerce -				
Measurement and Engineering Research and Standards				
Passed through National Institute of Standards and Technology	11.609	60NANB23D234	90,614	-
Congressionally-Identified Projects				
Passed through National Institute of Standards and Technology	11.617	60NANB24D138	819,981	-
Sea Grant Support				
Passed through Michigan Technological University	11.417	23-9270-Z3	5,161	-
U.S. Department of the Interior -				
U.S. Geological Survey Research and Data Collection				
Passed through Great Lakes Commission	15.808	GLC-G23AC00436	6,884	-
U.S. Department of Justice -				
National Institute of Justice				
Research, Evaluation, and Development Project Grants	16.560	N/A	111,609	-
National Endowment for the Humanities -				
Grants to States	45.310	N/A	376	-
Other Federal Research Grants -				
Pacific Northwest National Laboratory	N/A	DE-AC05-76RL01830	40,278	-
ARCTOS Technology Solutions, LLC	N/A	FA2394-24-D-B002	34,340	-
Total Research and Development Cluster			11,329,816	242,619
Student Financial Assistance Cluster:				
U.S. Department of Education -				
Federal Supplemental Educational Opportunity Grants	84.007	N/A	815,454	-
Federal Work-Study Program	84.033	N/A	759,370	-
Federal Pell Grant Program	84.063	N/A	31,538,386	-
William D. Ford Federal Direct Loan Program	84.268	N/A	83,922,821	-
Federal TEACH Grant	84.379	N/A	90,531	-
U.S. Department of Health and Human Services -				
Nurse Faculty Loan Program	93.264	N/A	865,470	-
Total Student Financial Assistance Cluster			117,992,032	-
Special Education Cluster:				
Special Education Grants to States				
Passed through State of Michigan	84.027	E20240117	294,847	-
Passed through State of Michigan	84.027	E20240305	28,001	-
Total Special Education Cluster			322,848	-

Oakland University
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Grant Award/Pass-through Identifying Number	Federal Expenditures	Total Amount Provided to Subrecipients
TRIO Cluster:				
U.S. Department of Education - Upward Bound	84.047	N/A	\$ 693,558	\$ -
Other Federal Awards:				
National Endowment for the Humanities - Promotion of the Humanities Federal/State Partnership				
Passed through Michigan Humanities	45.129	HU045-25	6,347	-
Passed through Michigan Humanities	45.129	23GMT005	750	-
U.S. Department of Agriculture - Food Insecurity Nutrition Incentive Grants Program				
Passed through Oakland County Health Division	10.331	N/A	81,883	-
U.S. Department of Defense - Information Security Grants	12.902	N/A	58,910	50,473
GenCyber Grants Program	12.903	N/A	187,743	24,408
Cybersecurity Core Curriculum: Passed through Towson University	12.905	TOW0002074	65,589	-
U.S. Department of Education - Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	630005318	113,369	-
U.S. Department of Energy - Electricity Research, Development, and Analysis	81.122	PNNL-DOE-485894	323	-
U.S. Department of Health and Human Services - Nursing Workforce Diversity	93.178	N/A	492,640	6,250
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
Passed through State of Michigan	93.323	E20224058-00	412,344	372,381
Temporary Assistance for Needy Families	93.558	N/A	24,000	-
Congressional Directives - Non Construction	93.493	1 CE1HS47052-01-00	50,323	-
Congressional Directives - Construction	93.493	1 GE1HS53295-01-00	89,739	-
Geriatric Training for Physicians, Dentists, and Behavioral/Mental Health Professionals	93.156	1T52HP46768-01-00	493,060	-
MI CARES Curriculum: Passed through Michigan State University	93.788	RC115689-OU	35,788	-
U.S. Election Assistance Commission - Help America Vote College Worker Program	90.400	N/A	34,861	-
U.S. Department of the Interior - Save America's Treasures	15.929	N/A	113,253	-
U.S. Department of Treasury - COVID-19: Corona Virus State and Local Fiscal Recovery Funds				
Passed through Michigan Economic Development Corporation	21.027	SLFRP0127	44,509	-
Total Other Federal Awards			<u>2,305,431</u>	<u>453,512</u>
Total Federal Awards			<u>\$ 132,643,685</u>	<u>\$ 696,131</u>

Oakland University
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Oakland University (the “University”) under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the “Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the 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 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, 2025, the University transferred \$265,000 of the 2024-2025 Federal Work-Study Program (ALN 84.033) award to the Federal Supplemental Educational Opportunity Grant (ALN 84.007) award, which it expended in the 2024-2025 award year.

Note 4 – Loan Balances

The University participates in the Nurse Faculty Loan Program through the Department of Health and Human Services. The beginning of year balance and loans made during the year are disclosed in the schedule of expenditures of federal awards. The balance of loans outstanding for the Nurse Faculty Program (ALN 93.264) was \$847,154 as of June 30, 2025.

Oakland University
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness identified? _____ Yes X No

Significant deficiency identified not considered to be material weakness? _____ Yes X None Reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness identified? _____ Yes X No

Significant deficiency identified not considered to be material weakness? _____ Yes X None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
Various	Student Financial Assistance Cluster
Various	Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

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

Section II – Financial Statement Findings

None.

Oakland University
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

Section III – Federal Award Findings and Questioned Costs

None.