

PROPOSAL: Western Michigan University External Audit, 2025

Background

The WMU Audit Committee assists the WMU Board of Trustees in fulfilling its oversight responsibilities relating to: (1) the integrity of the University's financial statements, and internal control system (2) the external auditor's qualifications and independence, (3) the performance of the University's external auditors, (4) communication with and oversight of the University's internal audit function, and (5) matters involving compliance with Board policies, including conflict of interest; and other matters designated by the Chair of the Board, the President, Treasurer, or Assistant Treasurer.

The WMU Audit Committee oversaw the 2025 University Audit conducted by external auditor Plante Moran. WMU received a clean, unqualified opinion, this is the highest level of assurance that can be provided. The audit was completed September 25, 2025 and the report was accepted by the Audit Committee at its last meeting. A copy is available upon request.

Recommended Action

It is recommended the Board accept the 2025 external audit report dated September 25, 2025, conducted by Plante Moran.