

**CSU FULLERTON  
AUXILIARY SERVICES CORPORATION**

**SINGLE AUDIT REPORT  
JUNE 30, 2008  
(With Independent Auditors' Report Thereon)**

**CSU FULLERTON  
AUXILIARY SERVICES CORPORATION  
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# *Guzman & Gray*

Certified Public Accountants

4510 East Pacific Coast Highway, Suite 270  
Long Beach, California 90804

Mark Gray, C.P.A.  
Patrick S. Guzman, C.P.A.

(562) 498-0997 Fax: (562) 597-7359

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

To the Board of Directors  
CSU Fullerton  
Auxiliary Services Corporation  
Fullerton, California

We have audited the financial statements of CSU Fullerton Auxiliary Services Corporation (A California State University Auxiliary Organization) (ASC) as of and for the year ended June 30, 2008, and have issued our report thereon dated September 9, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### **Internal Control over Financial Reporting**

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliable in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not

identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the ASC'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*.

We noted certain other matters that we reported to management of the ASC in a separate letter dated September 9, 2008.

This report is intended solely for the information and use of management, the audit committee, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
Guzman & Gray CPAs

Long Beach, CA  
September 9, 2008

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Mark Gray, C.P.A.  
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(562) 498-0997 Fax: (562) 597-7359

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Board of Directors  
CSU Fullerton  
Auxiliary Services Corporation  
Fullerton, California

### Compliance

We have audited the compliance of CSU Fullerton Auxiliary Services Corporation, (A California State University Auxiliary Organization) (ASC) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. ASC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of ASC's management. Our responsibility is to express an opinion on ASC's compliance based on our audit.

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

In our opinion, ASC complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

### Internal Control over Compliance

The management of ASC is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered internal

control over compliance with requirements that could have a direct ASC's and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of ASC's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing the assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

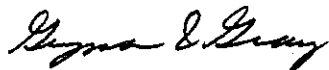
A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control

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

This report is intended solely for the information and use of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

#### **Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements of ASC as of and for the year ended June 30, 2008, and have issued our report thereon stated September 9, 2008. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Guzman & Gray CPAs  
Long Beach, CA  
September 9, 2008

CSU Fullerton Auxiliary Service Corporation  
 Schedule of Expenditures of Federal Awards  
 For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<i>Research and Development Cluster:</i>			
<b>Department of Agriculture:</b>			
Pass-through program from:			
The Research Foundation of State University of New York	10.206	RF 1026593/ award 25954	0.04
<i>Total Department of Agriculture</i>			<b>0.04</b>
<b>Department of Commerce:</b>			
Direct Program:			
Pacific States Marine Fisheries Commission	11.417	PSMFC 04-36	11,880.74
Pass-through program from:			
University of Southern California	11.417	PO #080100	755.81
UCSD, Prime:CA Sea Grant & National Oceanic/Atmosphere ADM	11.417	PO #10283383, Prime NA040AR4170038	6,348.00
<i>Total Department of Commerce</i>			<b>18,984.55</b>
<b>Department of Defense:</b>			
Direct Program:			
Department of The Navy, Office of Naval Research	12.300	N68711-05-LT-A0005	2,983.38
Defense Threat Reduction Agency	12.352	DTRA07-024, Prime DTRA01-03-C-0055	36,371.06
Defense Threat Reduction Agency	12.352	CO-80037-08	3,103.95
Department of Army Army Research & Materiel Command	12.420	W81XWH-08-1-0025	101,922.56
TriService Nursing Research Program	12.999	MDA-905-03-1-TS11	115,260.68
Pass-through program from:			
CSU Long Beach Foundation	12.CAC	Prime NSEP-U631006-CSULB	201,990.29
Defense Threat Reduction Agency	12.352	798084-87H4, Prime DTRA01-03-D-0009-0003	42,266.95
The Foundation for the California State University, San Bernardino	12.999	Agreement # GT70724	26,580.32
The Foundation for the California State University, San Bernardino	12.999	Agreement # GT70724	31,114.81
<i>Total Department of Defense</i>			<b>561,594.00</b>
<b>Department of Housing and Urban Development:</b>			
Direct Program:			
Office of Policy Development and Research	14.514	HSIAC-05-CA-21	219,010.68
<i>Total Department of Housing and Urban Development</i>			<b>219,010.68</b>
<b>Department of Interior:</b>			
Direct Program			
Bureau of Land Management-Fish, Wildlife & Plant Conservation	15.231	BAA 050059	10,230.98
Minerals Management Service (MMS)	15.423	0206PO27965	168.19
Geological Survey	15.808	04WRAG0034	7,105.14
National Park Service	15.923	H 8760060005	1,487.39
National Park Service	15.923	H 8760070011	356.85
Pass-through program from:			
University of California Santa Cruz	15.423	Subaward No. S0181524	12,320.44
University of California Santa Cruz	15.614	S 0132692	51,673.42
Office of Historic Preservation	15.904	C8944508	173,574.48
<i>Total Department of Interior</i>			<b>256,916.89</b>
<b>National Aeronautics &amp; Space Administration:</b>			
Direct program:			
NASA/NAFP	43.001	N/A	3,535.00
NASA	43.001	NNJ00 HD94G	12,019.11
NASA/Ames Research Center	43.001	NNA-07CN68G	209,068.63
Pass-through programs from:			
NASA, Jet Propulsion Laboratory	43.001	Subcontract #1304987	11,493.66
<i>Sub-Total National Aeronautics &amp; Space Administration</i>			<b>236,116.40</b>
<b>National Science Foundation:</b>			
Direct programs:			
Mathematical & Physical Sciences	47.049	CHE-0354159	1,699.10
Mathematical & Physical Sciences	47.049	PHY-0401613	66,944.14
Mathematical & Physical Sciences	47.049	DMS-0437258	37,811.12
Mathematical & Physical Sciences	47.049	CHE-0649087	99,170.48
Mathematical & Physical Sciences	47.049	PHY-0653450	15,975.82
Mathematical & Physical Sciences	47.049	DMR-0723144	-590.10
Mathematical & Physical Sciences	47.049	PHY-0653452	33,107.90

CSU Fullerton Auxiliary Service Corporation  
 Schedule of Expenditures of Federal Awards  
 For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Mathematical & Physical Sciences	47.049	CHE-0814300	5,000.00
Geosciences	47.050	GCE-0351860	41,017.08
Geosciences	47.050	ATM-0533574	56,357.19
Geosciences	47.050	EAR-0602269	76,188.10
Geosciences	47.050	EAR-0731843	37,150.00
Biological Sciences	47.074	DBI-0102614	797.63
Biological Sciences	47.074	DEB-0129326	7,815.72
Biological Sciences	47.074	MCB-0448676	188,667.68
Biological Sciences	47.074	DBI-0602922	133,878.96
Biological Sciences	47.074	IOS-0641765	73,252.86
Social, Behavioral & Economic Sciences	47.075	BCS-0636107	60,979.66
Education & Human Resources	47.076	REC-0133989	58,969.28
Education & Human Resources	47.076	DUE-0127828	83,568.89
Education & Human Resources	47.076	HER-0227303	1,238,442.43
Education & Human Resources	47.076	DUE-0341350	13,101.52
Education & Human Resources	47.076	HRD-0528559	2,479.00
Education & Human Resources	47.076	DUE-0639350	6,034.35
Education & Human Resources	47.076	DUE-0630425	28,879.92
Education & Human Resources	47.076	DUE-0633262	26,496.30
Education & Human Resources	47.076	DUE-0716291	202.08
Pass-through programs from:			
Harvey Mudd College	47.049	Prime Award #CHE-0615724	12,023.77
Colorado State University	47.074	PO P315455	69,984.86
The Regent of The University of California	47.076	MESA-DUE0324218-05	(1,562.50)
AA for the Advancement of Science (AAAS)	47.076	N/A	10,366.65
CSU Sacramento University Enterprises Corporation	47.076	HRD-0331537-507981	27,981.00
CSU Sacramento University Enterprises Corporation	47.076	HRD-0331537-507981	12,637.94
<i>Sub-Total National Science Foundation</i>			<b>2,524,828.83</b>
<i>Total NASA &amp; NSF</i>			<b>2,760,945.23</b>
<b>Department of Energy:</b>			
Direct program:			
US Department of Energy	81.049	DE-FG02-04ER15597	58.25
US Department of Energy	81.049	DE-FG02-04ER15597	95,989.22
Pass-through programs from:			
National Nuclear Security ADM (NNSA) Minority Serving Institutions (MSI) Prj	81.123	Prime DE-AC52-07NA27344 Sub# B573266	1,143.95
<i>Total Department of Energy</i>			<b>97,191.42</b>
<b>Department of Health &amp; Human Services:</b>			
Direct programs:			
Drug Abuse & Addiction Research Program	93.279	1 R21 DA019916-02	61,724.86
Centers for Disease Control & Prevention	93.283	1 R01 DP000209-01	968.13
Centers for Disease Control & Prevention	93.283	1 U13 DD000257-01	10,969.89
Minority Health and Health Disparities Research	93.307	9 T37 MD001368-10	167,056.89
Cancer Control: Preventive Oncology	93.398	7 K07 CA101964-02	94,493.02
Cancer Control	93.399	5 U01 CA114591-02	21,977.11
Cancer Control	93.399	5 U01 CA114591-03	423,717.32
Cancer Control	93.399	5 U01 CA114591-04	21,485.42
Cancer Control	93.399	5 U01 CA114591-03	23,737.80
Cancer Control	93.399	5 U01 CA114591-03	26,554.51
Cancer Control	93.399	5 U01 CA114591-03	50,991.85
Microbiology and Infectious Diseases Research	93.856	2 R15 AI 047115-02	58,934.70
Biomedical Research and Research Training	93.859	1 R15 GM069394-04	12,814.88
Biomedical Research and Research Training	93.859	5 T34 GM08612-11	5,039.00
Biomedical Research and Research Training	93.859	5 T34 GM08612-12	216,702.91
Biomedical Research and Research Training	93.859	Cash Match	913.00
Biomedical Research and Research Training	93.859	5 T34 GM08612-13	8,546.97
Center for Research for Mothers and Children	93.865	1 R01 HD046949-05	207,673.20
Center for Research for Mothers and Children	93.865	1 R21 HD055192-02	154,794.69
Center for Research for Mothers and Children	93.865	3 R01 HD046949-03S1	2,416.92
Aging Research	93.866	1 R15 AG024163-01A1	27,180.33
Pass-through programs from:			
The Trustees of Indiana University	93.283	CDC # U58 DP523526	9,840.71
University Health Network	93.394	1 R01 CA112163-01A2	19,811.30
University of Southern California	93.865	Prime # 1 R01 HD046807-03	23,517.94
Catholics HealthCare West	93.995	PAS-49607-39759, Prime 2APHPA006048-06	42,904.05
<i>Total Department of Health and Human Services</i>			<b>1,694,767.40</b>



CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>Environmental Protection Agency</b>			
Direct Program:			
Office of Air and Radiation	66.034	XA-83362001-0	70,168.38
Office of Administration	66.606	X-83251901-1	87,292.04
<i>Total Environmental Protection Agency</i>			157,460.42
<i>Total Research and Development Cluster</i>			5,766,870.63
<b>Major Federal Programs</b>			
<b>Small Business Administration</b>			
Direct programs:			
Small Business Development Center	59.037	7-603001-Z066-05-01	1,042,451.67
Small Business Development Center	59.037	SBDC 2007 Cash Match	28,914.02
Small Business Development Center	59.037	7-603001-Z-0066-05-03	59,828.46
Small Business Development Center	59.037	8-603001-0066-06	573,096.27
Small Business Development Center	59.037	SBDC 2008 Cash Match	53,395.38
<i>Total Small Business Administration-Major Direct</i>			1,757,685.80
<b>Department of Education:</b>			
Direct programs:			
TRIO-Upward bound South	84.047	P047 A040603	353,128.35
<i>Total Department of Education-Major Direct</i>			353,128.35
<i>Total Major Programs</i>			2,110,814.15
<b>Other Federal Programs</b>			
<b>Department of Education:</b>			
Direct programs:			
Assistant Secretary for Postsecondary Education	84.031S	P031 S040056	445,796.54
TRIO-Student Support Services	84.042	P042 A050665	286,976.42
Trio Talent Search	84.044A	P044 A060756	236,290.07
Business & International Education	84.153	P153 A990005	4,663.44
Business & International Education	84.153	P153 A060061	106,125.29
TRIO-McNair Post-Baccalaureate Achievement	84.217	P217 A030041-03	1,782.88
TRIO-McNair Post-Baccalaureate Achievement	84.217	P217 A030041-04	20,142.00
TRIO-McNair Post-Baccalaureate Achievement	84.217	P 217 A030041-05	14,324.81
TRIO-McNair Post-Baccalaureate Achievement	84.217	P217 A030041-06	101,665.14
TRIO-McNair Post-Baccalaureate Achievement	84.217	P217 A030041-07	83,111.48
National Council on Economic Education	84.304	IS-05-1011	2,639.49
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A	P33 A990686	8,123.36
Transition to Teaching	84.350A	U 350 A 060024	286,494.97
Pass-through programs from:			
Rancho Santiago Community College District	84.031S	P031S030017 (Title V)	252,678.87
University of Connecticut	84.116	FRS 523701	11,040.53
BYU	84.116B	05-0137	26,039.58
Department of Rehabilitation	84.126A	26392	3,713.65
Department of Rehabilitation	84.126A	26654	94,255.52
California Postsecondary Ed. Commission	84.281	961-9	170.06
Westminster School District	84.366	None	15,929.18
California Postsecondary Ed. Commission	84.367	ITQ-01-240	25,552.78
California Postsecondary Ed. Commission	84.367	ITQ-01-192	53,136.01
County of Orange	84.367	NCLB3-CISP-FULLERTON	793.79
Regent of The University	84.367	NCLB3-CMP-FULLERTON	1,826.06
Regent of The University	84.367	PO # 8047 XHB478	30,869.10
Regent of The University	84.367	NCLB4-CMP-FULLERTON	48,847.84
Regent of The University	84.367	NCLB Supplement-FIRST 07/08	4,013.47
Regent of The University	84.367	PO #8047XJB468	17,516.25
<i>Total Department of Education</i>			2,184,518.58
<b>Department of Health &amp; Human Services:</b>			
Direct programs:			
Nurse Anesthetist Traineeships	93.124	2 A22 HP 00074-07	8,989.86
Substance Abuse and Mental Health Services	93.243	1 H79 SM057882-01	20,644.22
Substance Abuse and Mental Health Services	93.243	1 H79 SM057882-02	28,929.65
Advanced Education Nursing Grant Program	93.247	1 D09 HP 05316-02	235,480.96
Advanced Education Nursing Traineeships	93.358	2 A10 HP00313-07	40,196.00

**CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2008**

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Nurse Education, Practice and Retention Grants	93.359	5 D66 HP 03174-04	128,738.18
Head Start	93.600	90 YP 0026	58,104.97
Pass-through programs from:			
Health Care Council of Orange County	93.107	U77 PE03015 DPA	0.10
State of California-Dpt of Alcohol and Drug Programs	93.959	06-00207	12,860.87
California Department of Health Services (CDHS)	93.994	Agreement No. 04-35143	42,664.74
California Department of Health Services (CDHS)	93.994	Contract #07-65011	47,758.37
<i>Total Department of Health &amp; Human Services</i>			<b>624,367.92</b>
<b>Corporation for National and Community Service</b>			
Pass-through programs from:			
California Service Corps	94.006	06 AFY13-F114	16,508.47
California Service Corps	94.006	06 AFY13-F114	13,598.28
California Volunteers	94.006	06 AFHY14-F126	146,629.66
California Volunteers	94.006	06 AFHY14-F126	124,722.83
<i>Total Corporation for National and Community Service</i>			<b>301,459.24</b>
<b>Department of Transportation:</b>			
Direct Program			
Highway Training and Education	20.215	DDEHSI-06-X-00201	29,663.12
<i>Total Department of Transportation</i>			<b>29,663.12</b>
<b>United States Agency for International Development, Bureau for Economic Growth, Agriculture &amp; Trade, Office of Education</b>			
Direct programs:			
Higher Edu for Development thru American Council on EDU	98.012	523-A-00-06-00009-00	52,990.25
<i>Total National Endowment for the Humanities</i>			<b>52,990.25</b>
 <i>Total Other Programs</i>			<b>3,192,999.11</b>
 <b>Total Federal Awards Expended</b>			<b>11,070,683.89</b>

**CSU FULLERTON AUXILIARY SERVICES CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008**

**1. GENERAL**

The accompanying schedule of expenditures of federal awards (the schedule) presents the activity of the federal award programs of CSU Fullerton Auxiliary Services Corporation (ASC). The schedule includes federal award programs of ASC received directly from federal agencies as well as federal awards passed through other agencies. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

**2. BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

**3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying schedule agree in all material respects with the amounts reported in the related federal financial reports.

**4. SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, ASC provided federal awards to subrecipients as follows:

Program Title	CFDA number	Amount provided to subrecipients
TASEL-M	47.076	621,734.10
RUI: Regulation of Diverse Bact	47.074	25,538.56
Invasive Seaweed in CA. Coast	11.417	11,880.74
SBDC 2008 LEAD CENTER	59.037	421,386.46
SBDC 2006 CarryOver	59.037	59,828.46
SBDC 2007 LEAD CENTER	59.037	880,236.52
Valencia Community Center	14.514	142,147.04
Copper Transport In Lactation	93.865	116,733.00
Predicting Tobacco and Alcohol	93.279	(200.00)
WINCART 2006/2007	93.399	10,141.50
Diet, DNA Repair Genes	93.398	13,541.43
Bioterrorism Edu for Military	12.999	106,553.88
Energy Recovery in CHINA	66.034	48,468.80
BiosciEdNet BEN Collaborative	47.076	7,805.00
WINCART 2007/2008	93.399	217,396.38
Professional Development Resources	84.367	15,564.27
Physical Activity & Nutrition	93.865	29,012.00
MAP Yr 5	84.031S	1,000.00
Incidence of Cancer Pacific Island	93.399	45,491.85
Cristeck Intern Program	N/A	78,174.00
HELP Science	N/A	27,000.00
Binge Drinking Prevention Program	N/A	8,000.00
OC Safe from the Street	N/A	(53.48)
Child Abuse Prevention & Intervntn	N/A	<u>9,122.63</u>
Total		<u><b>2,896,503.14</b></u>

**CSU FULLERTON AUXILIARY SERVICES CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2008**

**SUMMARY OF AUDIT RESULTS:**

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of :  
CSU FULLERTON AUXILIARY SERVICES CORPORATION
2. Reportable conditions relating to the audit of the financial statements are reported in the INDEPENDENT AUDITORS' 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*
3. No instances of noncompliance were disclosed during the audit which were material to the financial statements of:  
CSU FULLERTON AUXILIARY SERVICES CORPORATION
4. Reportable conditions relating to the audit of the major federal award programs are reported in the:  
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND ON SUPPLEMENTAL SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
5. The auditor's report on compliance on all major federal programs expresses an unqualified opinion for the major federal award programs for:  
CSU FULLERTON AUXILIARY SERVICES CORPORATION
6. Audit findings relative to the major federal award programs for:  
CSU FULLERTON AUXILIARY SERVICES CORPORATION  
are referenced in this Schedule as follows: 

<u>Finding No.</u>	<u>Reference</u>
None	None
7. The programs tested as major programs included:  
59.037 Small Business Administration  
47.076 National Science Foundation Education & Human Resources
8. The threshold for distinguishing Types A and B programs was:  
\$ 300,000
9. CSU FULLERTON AUXILIARY SERVICES CORPORATION  
was determined to be a:  
low-risk auditee