

**CSU FULLERTON  
AUXILIARY SERVICES CORPORATION**

**SINGLE AUDIT REPORT  
JUNE 30, 2009  
(With Independent Auditors' Report Thereon)**

**CSU FULLERTON  
AUXILIARY SERVICES CORPORATION  
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## **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, 2009, and have issued our report thereon dated September 2, 2009. 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 2, 2009.

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 2, 2009

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## 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, 2009. 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, 2009.

### 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.

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

We have audited the basic financial statements of ASC as of and for the year ended June 30, 2009, and have issued our report thereon stated September 2, 2009. 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 purposed 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 respected, in relation to the basic financial statements taken as a whole.

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.



Guzman & Gray CPAs  
Long Beach, CA  
September 2, 2009

**CSU Fullerton Auxiliary Services Corporation  
Schedule of Expenditures of Federal Awards  
For the Year ending June 30, 2009**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
<i>Research and Development Cluster:</i>		
<b>Department of Commerce:</b>		
Direct Program:		
Pacific States Marine Fisheries Commission	11.417	0.00
Pass-through program from:		
UCSD, Prime:CA Sea Grant & National Oceanic/Atmosphere ADM	11.417	9,802.68
UCSD, Prime:CA Sea Grant & National Oceanic/Atmosphere ADM	11.417	12,696.00
<i>Total Department of Commerce</i>		<b>22,498.68</b>
<b>Department of Defense:</b>		
Direct Program:		
Department of The Navy, Office of Naval Research	12.300	2,853.21
Defense Threat Reduction Agency	12.352	-69.74
Defense Threat Reduction Agency	12.352	20,747.63
Department of Army Army Research & Material Command	12.420	422,748.76
TriService Nursing Research Program	12.999	34,109.76
Pass-through program from:		
CSU Long Beach Foundation	12.CAC	210,158.06
Defense Threat Reduction Agency	12.352	229,630.87
CSU San Bernardino	12.630	2,897.85
The Foundation for the California State University, San Bernardino	12.999	30,319.88
The Foundation for the California State University, San Bernardino	12.999	12,849.40
<i>Total Department of Defense</i>		<b>966,245.68</b>
<b>Department of Housing and Urban Development:</b>		
Direct Program:		
Office of Policy Development and Research	14.514	266,016.41
<i>Total Department of Housing and Urban Development</i>		<b>266,016.41</b>
<b>Department of Interior:</b>		
Direct Program		
Bureau of Land Management-Fish, Wildlife & Plant Conservation	15.231	9,908.68
Minerals Management Service (MMS)	15.423	5,454.82
Geological Survey	15.808	27,468.80
National Park Service	15.923	20,479.57
Pass-through program from:		
University of California Santa Cruz	15.423	7,932.96
University of California Santa Cruz	15.614	2,657.93
Office of Historic Preservation	15.904	229,527.82
<i>Total Department of Interior</i>		<b>303,430.58</b>
<b>National Aeronautics &amp; Space Administration:</b>		
Direct program:		
NASA	43.001	24,723.12
NASA/Ames Research Center	43.001	109,198.32

See accompanying notes to schedule of expenditures of federal awards

**CSU Fullerton Auxiliary Services Corporation**  
**Schedule of Expenditures of Federal Awards**  
**For the Year ending June 30, 2009**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
Pass-through programs from:		
NASA, Jet Propulsion Laboratory	43.001	114,719.49
NASA, Jet Propulsion Laboratory	43.001	2,363.97
<i>Sub-Total National Aeronautics &amp; Space Administration</i>		<b>251,004.90</b>
<b>National Science Foundation:</b>		
Direct programs:		
Mathematical & Physical Sciences	47.049	4,641.36
Mathematical & Physical Sciences	47.049	65,184.85
Mathematical & Physical Sciences	47.049	30,859.13
Mathematical & Physical Sciences	47.049	232.25
Mathematical & Physical Sciences	47.049	75,421.34
Mathematical & Physical Sciences	47.049	30,428.30
Mathematical & Physical Sciences	47.049	332,827.71
Mathematical & Physical Sciences	47.049	12,576.75
Mathematical & Physical Sciences	47.049	32,573.57
Geosciences	47.050	0.00
Geosciences	47.050	33,653.84
Geosciences	47.050	13,419.55
Geosciences	47.050	0.00
Biological Sciences	47.074	186,974.52
Biological Sciences	47.074	157,593.83
Biological Sciences	47.074	86,394.93
Biological Sciences	47.074	6,791.87
Social, Behavioral & Economic Sciences	47.075	38,733.05
Social, Behavioral & Economic Sciences	47.075	10,612.02
Education & Human Resources	47.076	130,697.51
Education & Human Resources	47.076	852,861.76
Education & Human Resources	47.076	46,846.87
Education & Human Resources	47.076	56,449.11
Education & Human Resources	47.076	35,693.77
Education & Human Resources	47.076	8,519.42
Education & Human Resources	47.076	97,339.49
Education & Human Resources	47.076	122,677.92
Education & Human Resources	47.076	197,000.95
Education & Human Resources	47.076	113,382.82
Pass-through programs from:		
Harvey Mudd College	47.049	0.00
Middlebury College/Prime Sponsor NSF	47.049	6,006.53
USC/NSF	47.050	6,520.96
Colorado State University	47.074	42,066.28
CSU Sacramento University Enterprises Corporation	47.076	2,000.00
CSU Sacramento University Enterprises Corporation	47.076	5,275.74
CSU Sacramento University Enterprises Corporation	47.076	1,782.22
CSU Sacramento University Enterprises Corporation	47.076	28,205.28
CSU Sacramento University Enterprises Corporation	47.076	3,304.58
<i>Sub-Total National Science Foundation</i>		<b>2,875,550.08</b>
<i>Total NASA &amp; NSF</i>		<b>3,126,554.98</b>

**Department of Energy:**

Direct program:

See accompanying notes to schedule of expenditures of federal awards



**CSU Fullerton Auxiliary Services Corporation**  
**Schedule of Expenditures of Federal Awards**  
**For the Year ending June 30, 2009**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
US Department of Energy	81.049	48,959.55
US Department of Energy	81.049	48,053.72
Pass-through programs from:		
National Nuclear Security ADM (NNSA) Minority Serving Institutions (MSI) Prg	81.123	1,855.49
<i>Total Department of Energy</i>		<b>98,868.76</b>
 <b>Department of Health &amp; Human Services:</b>		
Direct programs:		
Centers for Disease Control & Prevention	93.068	103,866.60
Drug Abuse & Addiction Research Program	93.279	59,437.54
Centers for Disease Control & Prevention	93.283	27,170.67
Centers for Disease Control & Prevention	93.283	14,770.00
Minority Health and Health Disparities Research	93.307	196,452.50
Cancer Control: Preventive Oncology	93.398	102,679.39
Cancer Control	93.399	0.00
Cancer Control	93.399	59.94
Cancer Control	93.399	487,485.09
Cancer Control	93.399	46,009.85
Cancer Control	93.399	45,316.92
Cancer Control	93.399	46,868.73
Cancer Control	93.399	15,381.00
Cancer Control	93.399	24,435.28
Cancer Control	93.399	14,114.57
Microbiology and Infectious Diseases Research	93.856	110,408.64
Biomedical Research and Research Training	93.859	11,737.59
Biomedical Research and Research Training	93.859	1,431.08
Biomedical Research and Research Training	93.859	2,739.00
Biomedical Research and Research Training	93.859	218,568.08
Biomedical Research and Research Training	93.859	7,150.40
Center for Research for Mothers and Children	93.865	192,848.38
Center for Research for Mothers and Children	93.865	127,812.75
Aging Research	93.866	47,688.70
Pass-through programs from:		
RAND Corporation	93.283	98,118.43
RAND Corporation	93.283	2,320.21
The Trustees of Indiana University	93.283	9,859.54
University Health Network	93.394	37,543.37
University of Southern California	93.865	0.00
Catholics HealthCare West	93.995	101,871.97
Kings Community Action Organization (KCAO)	93.995	13,156.69
<i>Total Department of Health and Human Services</i>		<b>2,167,302.91</b>
 <b>Environmental Protection Agency</b>		
Direct Program:		
Office of Air and Radiation	66.034	21,258.21
Office of Administration	66.606	1,217.40
<i>Total Environmental Protection Agency</i>		<b>22,475.61</b>
 <b>Veterans Health Administration</b>		
Direct Program:		
Veterans Medical Care Benefits	64.009	0.00

See accompanying notes to schedule of expenditures of federal awards

**CSU Fullerton Auxiliary Services Corporation  
Schedule of Expenditures of Federal Awards  
For the Year ending June 30, 2009**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
<i>Total Department of Veterans Affairs</i>		<b>0.00</b>
<b>Total Research and Development Cluster</b>		<b>6,973,393.61</b>
<b>Other Federal Programs</b>		
<b>Small Business Administration</b>		
Direct programs:		
Small Business Development Center	59.037	1,169,862.57
Small Business Development Center	59.037	50,891.83
Small Business Development Center	59.037	125,777.49
Small Business Development Center	59.037	542,977.16
Small Business Development Center	59.037	21,679.95
<i>Total Small Business Administration</i>		<b>1,911,189.00</b>
<b>Department of Education:</b>		
Direct programs:		
TRIO-Upward bound South	84.047A	444,925.12
Minority Science and Engineering Improvement	84.120	42,425.78
Assistant Secretary for Postsecondary Education	84.031S	707,742.46
TRIO-Student Support Services	84.042	296,534.44
Trio Talent Search	84.044A	248,897.10
Office Of Postsecondary Education	84.116Z	311,515.14
Business & International Education	84.153	811.59
Business & International Education	84.153	53,511.63
TRIO-McNair Post-Baccalaureate Achievement	84.217	138,940.77
TRIO-McNair Post-Baccalaureate Achievement	84.217	138,201.59
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A	6,556.72
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A	370,810.83
Transition to Teaching	84.350A	333,549.57
Office Of Elementary And Secondary Education	84.363	-32.65
Pass-through programs from:		
Rancho Santiago Community College District	84.031S	11,718.05
RSCCD/Prime is DOEd	84.031C	105,742.83
University of Connecticut	84.116	2,875.28
BYU	84.116B	5,587.27
University of Connecticut/Prime: US Dpt of Education	84.116M	11,620.63
Department of Rehabilitation	84.126A	106,412.85
Westminster School District	84.366	35,925.82
California Postsecondary Ed. Commision	84.367	1,911.80
California Postsecondary Ed. Commision	84.367	83,153.92
Regent of The University	84.367	0.18
Regent of The University	84.367	223.16
Regent of The University	84.367	15,969.46
Regent of The University	84.367	78,741.11
Anaheim School District	84.367	34,573.44
UCOP	84.367	19,548.55
Regents of the University of California-California Subject Matter	84.367	42,924.05
UCOP	84.367	1,883.85
<i>Total Department of Education</i>		<b>3,653,202.34</b>

See accompanying notes to schedule of expenditures of federal awards

**CSU Fullerton Auxiliary Services Corporation  
Schedule of Expenditures of Federal Awards  
For the Year ending June 30, 2009**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
<b>Department of Health &amp; Human Services:</b>		
Direct programs:		
Nurse Anesthetist Traineeships	93.124	8,965.00
Substance Abuse and Mental Health Services	93.243	2,568.33
Substance Abuse and Mental Health Services	93.243	39,565.93
Substance Abuse and Mental Health Services	93.243	12,558.91
Advanced Education Nursing Grant Program	93.247	60,937.51
Advanced Education Nursing Traineeships	93.358	60,352.00
Nurse Education, Practice and Retention Grants	93.359	86,998.76
Head Start	93.600	69,111.07
Pass-through programs from:		
Health Care Council of Orange County	93.107	0.00
State of California-Dpt of Alcohol and Drug Programs	93.959	983.10
State of California-Dpt of Alcohol and Drug Programs	93.959	10,856.61
California Department of Health Services (CDHS)	93.994	18,447.69
California Department of Health Services (CDHS)	93.994	67,447.75
<i>Total Department of Health &amp; Human Services</i>		<b>438,792.66</b>
 <b>Corporation for National and Community Service</b>		
Direct Program:		
Planning and Program Development Grants	94.007	0.00
Pass-through programs from:		
California Volunteers	94.006	22,790.34
California Volunteers	94.006	59,511.88
California Volunteers	94.006	56,038.66
California Volunteers	94.006	57,265.76
California Volunteers	94.006	84,627.12
<i>Total Corporation for National and Community Service</i>		<b>280,233.76</b>
 <b>National Endowment for the Humanities, National Foundation on the Arts and Humanities</b>		
Direct programs:		
Promotion of the Arts_Grants to Organizations & Individuals	45.024	8,153.59
Promotion of the Humanities Fellowships and Stipends	45.160	20,000.00
<i>Total National Endowment for the Humanities</i>		<b>28,153.59</b>
 <b>Department of Transportation:</b>		
Direct Program		
Highway Training and Education	20.215	56,954.74
Pass-through programs from:		
UCI/US Department of Transportation/NHTSA	20.600	6,532.02
<i>Total Department of Transportation</i>		<b>63,486.76</b>
 <b>United States Agency for International Development, Bureau for Economic Growth, Agriculture &amp; Trade, Office of Education</b>		
Direct programs:		
HED through American Council on Edu (ACE)	98.001	27,091.94
HED through American Council on Edu (ACE)	98.012	161,161.82
See accompanying notes to schedule of expenditures of federal awards		

**CSU Fullerton Auxiliary Services Corporation  
 Schedule of Expenditures of Federal Awards  
 For the Year ending June 30, 2009**

<b>Federal Grantor/Pass-Through Agent/Program Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Total Federal Expenditures</b>
ACE/HED: American Council on Education/Higher Education for Development <i>Total National Endowment for the Humanities</i>	98.012	49,634.57 237,888.33
<b><i>Total Other Programs</i></b>		<b>6,612,946.44</b>
<b>Total Federal Awards Expended</b>		<b>13,586,340.05</b>

**CSU FULLERTON AUXILIARY SERVICES CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009**

**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	449,260.17
RUI: Regulation of Diverse Bact	47.074	36,393.54
Research Based Laboratories	47.076	10,758.09
SBDC 2008 LEAD CENTER	59.037	1,015,334.54
SBDC 2007 CarryOver	59.037	44,281.72
SBDC 2009 LEAD CENTER	59.037	423,498.27
Valencia Community Center	14.514	57,599.32
Copper Transport In Lactation	93.865	116,733.00
TASEL-M Year 7	47.076	37,524.40
Test Up: Talent Expansion Science	47.076	56,832.22
SBCC Cash Match	59.037	4,404.92
Bioterrorism Edu for Military	12.999	34,109.76
Energy Recovery in CHINA	66.034	13,589.10
Prader Willi & Child Obesity	12.420	292,284.79
WINCART 2008/2009	93.399	219,381.03
Manzanar Oral History	15.923	18,800.00
Physical Activity & Nutrition	93.865	29,378.14
Women in Science - Pakistan	98.012	34,000.00
Incidence of Cancer Pacific Island	93.399	15,381.00
Behavior & Beliefs Native Hawaiians	93.999	7,350.58
Creating Pacific Islander Questions	93.999	41,368.73
Lymphedema and Pacific Islanders	93.999	24,435.28
Coast Year 4	84.367	76,777.42
CSMP Region 91 Regional Initiative	84.367	35,346.46
Total		<u><b>3,094,822.48</b></u>

**CSU FULLERTON AUXILIARY SERVICES CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009**

**SUMMARY OF AUDIT RESULTS:**

1. The auditors' report expresses an unqualified opinion on the financial statements of CSU FULLERTON AUXILIARY SERVICES CORPORATION
2. There were no significant deficiencies in internal control.
3. No instances of noncompliance material to the financial statements of CSU FULLERTON AUXILIARY SERVICES CORPORATION, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There were no significant deficiencies in internal control.
5. The auditor's report on compliance for the major federal award programs for CSU FULLERTON AUXILIARY SERVICES CORPORATION expresses an unqualified opinion on all major federal programs.
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  
84.047A TRIO-Upward bound South  
84.031S Assistant Secretary for Postsecondary Education  
84.334A Gaining Early Awareness and Readiness for Undergrad Programs
8. The threshold for distinguishing Types A and B programs was:  
\$ 300,000
9. CSU FULLERTON AUXILIARY SERVICES CORPORATION qualified as a low-risk auditee.