

**CSU FULLERTON  
AUXILIARY SERVICES CORPORATION**

**SINGLE AUDIT REPORT  
JUNE 30, 2011  
(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, 2011, and have issued our report thereon dated September 7, 2011. 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 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

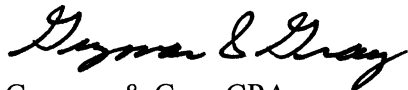
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any 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 7, 2011.

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 7, 2011

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 CSU Fullerton Auxiliary Services Corporation's, (A California State University Auxiliary Organization) (ASC) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. 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 that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

## **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 ASC's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

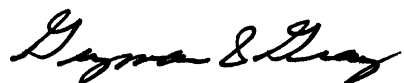
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance 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 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, 2011, and have issued our report thereon dated September 7, 2011, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements 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 7, 2011

**CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2011**

<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 Defense:</b>		
Direct Program:		
Department of Army Army Research & Material Command	12.420	494,418.50
Department of Army Army Research & Material Command	12.420	320,731.15
Basic, Applied, and Advanced Research in Science and Engineerir	12.630	49,893.58
Pass-through program from:		
CSU Long Beach Foundation	12.CAC	123,762.61
Science Applications International Corporation (SAIC)	12.300	46,417.43
Congressionally Directed Assistance	12.599	109,879.64
CSU San Bernardino	12.630	18,561.99
CSU San Bernardino	12.630	37,696.81
Psomas and Associates	12.100	20,544.47
<i>Total Department of Defense</i>		<b>1,221,906.18</b>
<b>Department of Interior:</b>		
Direct Program		
Geological Survey	15.808	1,566.96
Geological Survey	15.808	19,025.48
Volcano Hazards Prg Research & Monitoring	15.818 ARRA	88,454.06
National Park Service	15.AAM	44,182.13
National Park Service	15.923	2,654.69
Pass-through program from:		
University of California Santa Cruz	15.423	70,116.16
University of California Santa Cruz	15.423	7,319.58
Office of Historic Preservation	15.904	7,387.54
<i>Total Department of Interior</i>		<b>240,706.60</b>

See accompanying notes to schedule of expenditures of federal awards.



**National Aeronautics & Space Administration:**

## Direct program:

NASA	43.001	38,203.59
NASA/Ames Research Center	43.001	259,695.60

## Pass-through programs from:

NASA, Jet Propulsion Laboratory	43.001	5,995.52
United Negro College Fund Special Programs Corporation	43.002	30,209.36
National Space Biomedical Research Institute	43.002	11,188.66
CAL TECH/NASA	43.001	77,991.82

*Sub-Total National Aeronautics & Space Administration* **423,284.55**

**National Science Foundation:**

## Direct programs:

Engineering Grants	47.041	56,052.31
Mathematical & Physical Sciences	47.049	203.38
Mathematical & Physical Sciences	47.049	78,845.82
Mathematical & Physical Sciences	47.049	3,723.50
Mathematical & Physical Sciences	47.049	18,686.91
Mathematical & Physical Sciences	47.049	29,975.60
Mathematical & Physical Sciences	47.049	337.71
Mathematical & Physical Sciences	47.049	37,846.09
Mathematical & Physical Sciences	47.049	264.04
Mathematical & Physical Sciences	47.049	11,134.23
Geosciences	47.050	123,632.41
Geosciences	47.050	29,340.02
Computer and Information Science and Engineering	47.070	40,232.02
Biological Sciences	47.074	17,454.12
Biological Sciences	47.074	57,394.01
Biological Sciences	47.074	69,448.70
Biological Sciences	47.074	39,309.40
Biological Sciences	47.074	179,251.36
Biological Sciences	47.074	108,007.15
Biological Sciences	47.074	214,246.43
Biological Sciences	47.074	106,943.89
Biological Sciences	47.074	73,582.51
Biological Sciences	47.074	34,750.59
Social, Behavioral & Economic Sciences	47.075	31,187.05
Social, Behavioral & Economic Sciences	47.075	7,789.31
Education & Human Resources	47.076	21,394.84
Education & Human Resources	47.076	101,309.06
Education & Human Resources	47.076	15,901.22
Education & Human Resources	47.076	17,042.63
Education & Human Resources	47.076	3,189.77
Education & Human Resources	47.076	83,002.88
Education & Human Resources	47.076	656,112.11
Education & Human Resources	47.076	41,774.84
Education & Human Resources	47.076	17,680.55
Education & Human Resources	47.076	127,975.38
Trans-NSF Recovery Act Research Support	47.082 ARRA	64,228.49
Trans-NSF Recovery Act Research Support	47.082 ARRA	654,920.07

See accompanying notes to schedule of expenditures of federal awards.

Pass-through programs from:		
JPL	47.049	77,269.62
Space Environment Technologies	47.050	23,303.57
USC/NSF	47.050	8,745.47
Colorado State University	47.074	224.83
CSU Sacramento State University Enterprises Corporation	47.076	44,119.31
CSU Sacramento State University Enterprises Corporation	47.076	3,808.00
	<i>Sub-Total National Science Foundation</i>	<b>3,331,641.20</b>
	<i>Total NASA &amp; NSF</i>	<b>3,754,925.75</b>

**Department of Energy:**

Direct program:		
US Department of Energy	81.049	121,736.45
Pass-through programs from:		
Lawrence Livermore National Laboratory	81.123	3,168.07
Lawrence Livermore National Laboratory	81.123	14,078.89
	<i>Total Department of Energy</i>	<b>138,983.41</b>

**Department of Health & Human Services:**

Direct programs:		
Centers for Disease Control & Prevention	93.068	185,648.35
Drug Abuse & Addiction Research Program	93.279	5,670.54
Minority Health and Health Disparities Research	93.307	213,203.92
Cancer Cause and Prevention Research	93.393	200,269.37
Cancer Centers Support Grants	93.397	265,443.03
Cancer Control: Preventive Oncology	93.398	15,044.93
Cancer Control	93.399	5,638.30
Cancer Control	93.399	8,308.13
Cancer Control	93.399	97,371.24
Cancer Control	93.399	109,565.00
Trans-NIH Recovery Act Research Support	93.701 ARRA	11,259.95
Trans-NIH Recovery Act Research Support	93.701 ARRA	33,246.64
Trans-NIH Recovery Act Research Support	93.701 ARRA	24,671.22
Trans-NIH Recovery Act Research Support	93.701 ARRA	75,526.49
Extramural Research Programs in the Neurosciences & Neurologic	93.853	113,610.88
Allergy, Immunology and Transplantation Research	93.855	46,075.50
Biomedical Research and Research Training	93.859	22,214.73
Biomedical Research and Research Training	93.859	3,285.76
Biomedical Research and Research Training	93.859	1,975.82
Biomedical Research and Research Training	93.859	217,455.83
Biomedical Research and Research Training	93.859	5,510.00
Center for Research for Mothers and Children	93.865	2,550.52
Medical Library Assistance	93.879	13,209.80
Pass-through programs from:		
RAND Corporation	93.283	3,668.49
RAND Corporation	93.283	1,145.43
John Hopkins University/Prime NIH	93.394	11,879.23

See accompanying notes to schedule of expenditures of federal awards.

Catholics HealthCare West	93.995	34,754.27
Catholic Healthcare West, dba Northridge Hospital Medical Ctr	93.995	78,188.70
<i>Total Department of Health and Human Services</i>		<b>1,806,392.07</b>

**Environmental Protection Agency**

Direct Program:		
Office of Air and Radiation	66.034	14,500.91
<i>Total Environmental Protection Agency</i>		<b>14,500.91</b>

***Total Research and Development Cluster*** **7,177,414.92**

**Small Business Administration**

Direct programs:		
Small Business Development Center	59.037	24,033.54
Small Business Development Center	59.037	1,473,198.49
Small Business Development Center	59.037	207,666.80
Small Business Development Center	59.037	356,914.83
<i>Total Small Business Administration</i>		<b>2,061,813.66</b>

**Other Federal Programs**

**Department of Education:**

Direct programs:		
Higher Education Institutional Aid	84.031M	157,736.90
Assistant Secretary for Postsecondary Education	84.031S	5,448.80
TRIO-Student Support Services	84.042A	110,431.92
TRIO-Student Support Services	84.042A	188,057.07
TRIO-Upward Bound	84.047A	350,219.32
Trio Talent Search	84.044A	225,367.05
Office Of Postsecondary Education	84.116Z	75,047.14
Office Of Postsecondary Education	84.116Z	64,539.94
Office Of Postsecondary Education	84.116Z	2,825.93
Office Of Postsecondary Education	84.116V	122,710.39
Office Of Postsecondary Education	84.116Y	313,397.47
Office Of Postsecondary Education	84.116G	40,295.56
Minority Science and Engineering Improvement	84.120	112,853.68
Business & International Education	84.153	12,063.95
Graduate Assistance in Areas of National Need	84.200A	198,232.59
TRIO-McNair Post-Baccalaureate Achievement	84.217	239,310.00
Office of Special Education & Rehabilitative Services	84.325K	149,392.86
Office of Special Education & Rehabilitative Services	84.325T	94,437.01
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A	3,797.10
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A	1,438,318.12
Child Care Access Means Parents in School	84.335A	181,784.27
Transition to Teaching	84.350A	347,246.14

See accompanying notes to schedule of expenditures of federal awards.

Pass-through programs from:		
RSCCD/Prime is DOEd	84.031C	142,776.43
NO County Community College District/USDoEdu	84.031C	69,342.33
Cerritos College	84.031S	(3,905.83)
Department of Rehabilitation	84.126A	5,354.97
Department of Rehabilitation	84.126A	96,548.51
Placentia-Yorba Linda USD/US DoEducation	84.215X	45,111.89
Regents of the University of California-California Subject Matter	84.215X	32,686.01
Placentia-Yorba Linda USD/US DoEducation	84.215X	17,185.74
Fullerton School District	84.351D	49,481.30
Centralia School District	84.366B	12,586.72
University of Southern California	84.367	13,682.15
UCOP	84.367	4,140.84
Anaheim School District	84.367	2,483.50
UCOP	84.367	57,060.78
Regents of the University of California-California Subject Matter	84.367	17,523.00
Regents of the University of California-California Subject Matter	84.367	9,258.16
UCOP	84.367	44,364.44
<i>Total Department of Education</i>		<b>5,049,194.15</b>

**Department of Health & Human Services:**

Direct programs:

Nursing Workforce Diversity	93.178	326,124.58
Substance Abuse and Mental Health Services	93.243	7,709.09
Advanced Nursing Education Traineeships	93.358	29,470.00

Pass-through programs from:

San Diego State University Research Foundation/Prime: HRSA	93.249	4,900.92
Pacific Institute for Research & Evaluation -PIRE	93.273	14,386.84
The Regents of The University of California-Berkeley	93.658	11,762.81
The Regents of The University of California-Berkeley	93.658	961,739.77
UCLA	93.969	4,743.04
California Department of Health Services (CDHS)	93.994	21,186.03
California Department of Health Services (CDHS)	93.994	85,216.67

*Total Department of Health & Human Services* **1,467,239.75**

**Corporation for National and Community Service**

Pass-through programs from:

Trustees of the California State University	94.006	2,114.65
San Francisco State University/ Prime: Corporation for National &	94.005	5,365.50
California Volunteers	94.006	260,243.82
California Volunteers	94.006	74,571.34
California Volunteers	94.006	2,411.91
California Volunteers	94.006 ARRA	8,193.12

*Total Corporation for National and Community Service* **352,900.34**

See accompanying notes to schedule of expenditures of federal awards.

**National Endowment for the Humanities, National Foundation on the Arts and Humanities**

Direct programs:

Promotion of the Arts - Grants to Organizations & Individuals	45.024	893.42
Promotion of the Arts - Grants to Organizations & Individuals	45.024	10,000.00
Promotion of the Arts - Grants to Organizations & Individuals	45.024	12,500.00
<i>Total National Endowment for the Humanities</i>		<b>23,393.42</b>

**Department of Labor:**

Direct programs:

WIA Adult Program	17.258	
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Pass-through programs from:

University Auxiliary & Research Services Corp-San Marcos	17.258	19,954.94
County of Orange-OC Community Services (OCCR)	17.261	18,634.00

*Total Department of Labor* **38,588.94**

**Department of Transportation:**

Direct programs:

Highway Training and Education	20.215	20,037.65
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Pass-through programs from:

UCI/US Department of Transportation/NHTSA	20.600	1,992.73
CSU San Bernardino/US Dept of Transportation	20.701	4,998.95

*Total Department of Transportation* **27,029.33**

**United States Agency for International Development**

Direct programs:

ACE/HED: American Council on Education/Higher Education for	98.012	29,998.43
<i>Total US Agency for International Development</i>		<b>29,998.43</b>

***Total Other Programs***

**9,050,158.02**

**Total Federal Awards Expended**

**16,227,572.94**

See accompanying notes to schedule of expenditures of federal awards.

**CSU FULLERTON AUXILIARY SERVICES CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2011**

**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
PRADER WILLI & CHILD OBESITY	12.42	388,816.38
MANZANAR ORAL HISTORY	15.923	1,103.00
EAGAR: A MECHANISM FOR XYLEM	47.074	36,191.00
METHANOPTERIN BIOSYNTHESIS	47.074	12,500.00
TCHRS ASTG STDNS 2 EXCEL LRNG	47.076	31,918.20
TEST UP:TALENT EXPANSION SCI	47.076	285,639.16
MATH-TEACHERS FELLOWSHIP PROJECT	47.076	15,217.60
2010 SBDC Cooperative Agree	59.037	1,269,896.81
2010 SBDC CASH MATCH	59.037	(7,800.00)
2011 SBDC	59.037	152,977.91
METHANE RECOVERY-CHINA	66.034	3,456.80
CHILDHOOD OBESITY YEAR 2	93.068	22,790.00
LYMPHEDEMA & PACIFIC ISLANDER	93.339	8,308.13
WINCART 2009/10	93.339	64,519.09
PAP TEST INTERVENTION	93.393	75,668.56
WINCART 2010/11	93.397	124,844.97
CREATING PAC ISLANDER QUESTION	93.399	5,638.30
RESEARCH ON HIV/AIDS-RELATED	93.399	61,674.15
WOMEN IN SCIENCE – PAKISTAN	98.012	3,000.00
TASEL-M PHASE 2	47.082	456,722.92
WINCART: ADMIN SUPPLEMENT SUMM	93.701	27,300.52
CANCER SCREENING IN TONGAN COM	93.701	35,726.41
<b>Total</b>		<b><u>3,076,109.91</u></b>

**CSU FULLERTON AUXILIARY SERVICES CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2011**

**Section I-Summary of Auditor's Results**

1. The auditor's report expresses an unqualified opinion on the financial statements of CSU Fullerton Auxiliary Services Corporation.
2. No significant deficiencies or material weaknesses were identified during the audit of the financial statements.
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. No significant deficiencies or material weaknesses in internal control over major federal award programs were disclosed during the audit.
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. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.

7. The programs tested as major programs included:

<u>Name of Federal Program</u>	<u>CFDA Numbers</u>
Office of Postsecondary Education	84.116Y
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A
California Volunteers	94.006 ARRA
Small Business Development Center	59.037

8. The threshold used for distinguishing between Type A and B programs was \$486,827.
9. CSU Fullerton Auxiliary Services Corporation was determined to be a low-risk auditee.

**CSU FULLERTON AUXILIARY SERVICES CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2010**

**Section II-Financial Statement Findings**

There were no financial statement findings.

**Section III-Federal Award Findings and Questioned Costs**

There were no Federal award findings or questioned costs.