

**CSU FULLERTON  
AUXILIARY SERVICES CORPORATION**

**SINGLE AUDIT REPORT  
JUNE 30, 2015  
(With Independent Auditors' Report Thereon)**

# CSU FULLERTON AUXILIARY SERVICES CORPORATION

## Table of Contents

Independent Auditors' Report Schedule of Federal Expenditures	1 – 2
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 <i>Government Auditing Standards</i>	3 – 4
Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by OMB Circular A-133	5 – 7
Schedule of Expenditures of Federal Awards	8 – 13
Notes to Schedule of Expenditures of Federal Awards	14 – 16
Schedule of Findings and Questioned Costs	17

# Guzman & Gray

Certified Public Accountants

4510 East Pacific Coast Highway, Suite 270  
Long Beach, California 90804  
(562) 498-0997 Fax: (562) 597-7359

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

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of CSU Fullerton Auxiliary Services Corporation (A California State University Auxiliary Organization) (ASC) for the year ended June 30, 2015, and the related notes (the financial statement).

### Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit 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 the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

## INDEPENDENT AUDITORS' REPORT (Continued)

### Auditors' Responsibility (Continued)

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of CSU Fullerton Auxiliary Services Corporation for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.



Guzman & Gray CPAs  
Long Beach, CA  
September 10, 2015



# Guzman & Gray

Certified Public Accountants

4510 East Pacific Coast Highway, Suite 270  
Long Beach, California 90804  
(562) 498-0997 Fax: (562) 597-7359

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

## 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*

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

We have audited, in accordance with the 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 CSU Fullerton Auxiliary Services Corporation (A California State University Auxiliary Organization) (ASC) which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 10, 2015.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered ASC's internal control over financial reporting (internal control) to determine the 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 ASC's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 entity'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.

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 (Continued)

Internal Control over Financial Reporting (Continued)

Our consideration of the 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

As part of obtaining reasonable assurance about whether the ASC'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 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 ASC in a separate letter dated September 10, 2015.

Purpose of 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Guzman & Gray CPAs  
Long Beach, CA  
September 10, 2015



# Guzman & Gray

Certified Public Accountants

4510 East Pacific Coast Highway, Suite 270  
Long Beach, California 90804  
(562) 498-0997 Fax: (562) 597-7359

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

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

### Report on Compliance for Each Major Federal Program

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 *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of ASC's major federal programs for the year ended June 30, 2015. ASC's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of ASC's major federal programs based on our audit of the types of compliance requirements referred to above. 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.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133 (Continued)

Auditors' Responsibility (Continued)

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of ASC's compliance.

Opinion on Each Major Federal Program

In our opinion, ASC complied, in all material respects, with the types of compliance 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, 2015.

Report on Internal Control over Compliance

Management of ASC is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered ASC's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. *A significant deficiency in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133 (Continued)

Report on Internal Control over Compliance (Continued)

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Guzman & Gray CPAs  
Long Beach, CA  
September 10, 2015

CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2015

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 National Institute of Food and Agriculture</b>			
Direct Program:			
Higher Education Grants	10.217	2011-38411-30536	49,802
Hispanic Serving Institutions Education Grants	10.223	2013-38422-20952	186,504
Hispanic Serving Institutions Education Grants	10.223	2011-38422-30839	59,703
<i>Total Department of Agriculture</i>			296,009
<b>Department of Commerce</b>			
Pass-through program from:			
University of California-San Diego	11.417	NA14 OAR 4170075	7,474
State Coastal Conservancy	11.463	11-107	14,881
<i>Total Department of Commerce</i>			22,355
<b>Department of Defense:</b>			
Direct Program:			
Department of Army Army Research & Material Command	12.420	W81XWH-09-1-0682	164,445
Department of Army Army Research & Material Command	12.420	W81XWH-11-1-0765	224,115
Pass-through program from:			
Leidos, Inc	12.100	PO 10144597	18,114
BAE Systems	12.602	825624-3 Prime #HQ0147-07-C-0196	52,446
California Institute of Technology	12.800	52-1093840	-
<i>Total Department of Defense</i>			459,120
<b>Department of Interior:</b>			
Direct Program			
Geological Survey	15.808	G09 AC00415	17,764
Pass-through program from:			
University of California Santa Cruz	15.423	Subaward No. S0182977	62,294
University of Southern California	15.808	51148730	14,885
<i>Total Department of Interior</i>			94,943
<b>Department of Justice:</b>			
Direct Program			
National Institute of Justice Research, Evaluation & Dvp Project Grants	16.560	2013-MU-CX-0038	84,030
Pass-through program from:			
University of Texas Health Science Ctr At Houston	16.560	0010102B	17,322
<i>Total Department of Justice</i>			101,352
<b>National Aeronautics &amp; Space Administration:</b>			
Direct program:			
NASA	43.001	NNX12AI74G	1,822
Pass-through programs from:			
NASA, Jet Propulsion Laboratory	43.001	1458138	96,193
<i>Total National Aeronautics &amp; Space Administration</i>			98,015

CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2015

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>Department of Health &amp; Human Services:</b>			
Direct programs:			
Minority Health and Health Disparities Research	93.307	5 T37 MD 001368-15	47,034
Minority Health and Health Disparities Research	93.307	5 T37 MD 001368-17	20,462
Minority Health and Health Disparities Research	93.307	5 T37 MD 001368-18	119,061
Cancer Cause and Prevention Research	93.393	5R01-CA 149324-03	313
Cancer Cause and Prevention Research	93.393	5R01-CA 149324-04	66,727
Cancer Cause and Prevention Research	93.393	5R01-CA 149324-05	358,515
Cancer Cause and Prevention Research	93.393	3R01-CA 149324-03-S1	8,415
Cancer Cause and Prevention Research	93.393	3R01-CA 149324-04-S2	32,657
Cancer Centers Support Grants	93.397	5U54CA-153458-03	61
Cancer Centers Support Grants	93.397	5U54CA-153458-04	211,380
Cancer Centers Support Grants	93.397	5U54CA-153458-05	377,908
Cancer Centers Support Grants	93.397	5U54CA-153458-05 REVISED	874
Cancer Centers Support Grants	93.397	3U54CA153458-03S1	(53)
Cancer Centers Support Grants	93.397	1P20CA174292-01	41,264
Cancer Centers Support Grants	93.397	5P20CA174292-03	50,901
Cancer Centers Support Grants	93.397	3U54-CA153458-04S1	18,504
Cancer Centers Support Grants	93.397	3U54-CA153458-05S1	42,373
Cancer Centers Support Grants	93.397	3U54CA153458-04S2	12,081
Cancer Centers Support Grants	93.397	1P20CA174292-02	25,995
Cancer Centers Support Grants	93.397	1P20CA174292-02	18,395
Cancer Centers Support Grants	93.397	1P20CA174292-03	26,473
Cancer Centers Support Grants	93.397	5 P20 CA 174292-03	11,334
Cancer Centers Support Grants	93.397	5 P20 CA 174292-03	17,331
Cancer Centers Support Grants	93.397	3 U54 CA 153458-05S2	30,434
Cancer Centers Support Grants	93.397	3 U54 CA 153458-05S3	83,177
Extramural Research Programs in the Neurosciences & Neurological Disorders	93.853	1R15NS070774	25,991
Allergy, Immunology and Transplantation Research	93.855	2 R 15 AI 047115-04	89,925
Allergy, Immunology and Transplantation Research	93.855	4 R 00 AI 101167-02	210,883
Biomedical Research and Research Training	93.859	1R15GM100464-01A1	75,893
Pass-through programs from:			
AltaMed Health Services Corporation	93.110	H59MC-CSUF-02	11,465
University of California - San Diego	93.393	57113536	15,740
Public Health Foundation Enterprises, Inc. (PHFE)	93.701	Prime Award No. RR031404	392
University of Illinois at Urbana-Champaign	93.859	2009-06358-02 CODEA1030	3,777
<i>Total Department of Health and Human Services</i>			<b>2,055,682</b>
<b>Department of Homeland Security:</b>			
Pass-through programs from:			
University of Maryland	97.R	Z905903	33,176
University of Maryland	97.R	Z9149003	74,194
<i>Total Homeland security Agency</i>			<b>107,370</b>
<b>Total Research and Development Cluster</b>			<b>4,783,783</b>



CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2015

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<i>Other Federal Programs</i>			
National Science Foundation:			
Direct programs:			
Mathematical & Physical Sciences	47.049	DRL-1321339	404,922
Mathematical & Physical Sciences	47.049	DMS-1401316	13,091
Mathematical & Physical Sciences	47.049	DMS-1345012	417
Geosciences	47.050	GEO-1201821	7,267
Computer and Information Science and Engineering	47.070	DUE-0966068	128,048
Biological Sciences	47.074	DBI-1041203	181,235
Biological Sciences	47.074	DBI-1349430	194,678
Education & Human Resources	47.076	DUE-1035315	465,429
Education & Human Resources	47.076	DUE-1122823	85,875
Education & Human Resources	47.076	DUE-1356531	4,173
Trans-NSF Recovery Act Research Support RECOVERY	47.082	DUE-0934910	146,151
Pass-through programs from:			
CSU Sacramento State University Enterprises Corporation	47.076	523531	8,094
CSU Sacramento State University Enterprises Corporation	47.076	523531	18,676
CSU Sacramento State University Enterprises Corporation	47.076	523801 AMEND#523802	14,802
University of Las Vegas/Prime: NSF	47.076	11708X00	2,205
<i>Total National Science Foundation</i>			1,675,063
Department of Education:			
Direct programs:			
Higher Education Institutional Aid	84.031C	P031C110116	1,127,623
Higher Education Institutional Aid	84.031M	P031 M105074-13	196,440
Higher Education Institutional Aid	84.031M	P031 M105074-14	258,189
Higher Education Institutional Aid	84.031M	P 031 M 140049	240,207
Office Of Postsecondary Education	84.116Z	P 116 Z 100226	17,618
Office Of Postsecondary Education	84.116Z	P 116 Z 100225	140,580
Office Of Postsecondary Education	84.116G	P 116 G 100185	26,936
Language Resource Centers	84.229A	P 229 A 140028	50,902
Office of Special Education & Rehabilitative Services	84.325K	H 325 K 130403	86,433
Office of Special Education & Rehabilitative Services	84.325K	H 325 K 130403	164,355
Office of Special Education & Rehabilitative Services	84.325K	H 325 K 090416-10	(477)
Office of Special Education & Rehabilitative Services	84.325T	H 325 T 100018	300,547
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A	P 33 A 080257-11, Action #06	779,966
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A	P 334 A 110266-13	382,888
Gaining Early Awareness and Readiness for Undergrad Programs	84.334A	P 334 A 110266-14	682,576
Transition to Teaching	84.350A	U 35 0A 110044	558,550
Pass-through programs from:			
Rancho Santiago Community College District	84.031	SAC-14-027	20,620
Rancho Santiago Community College District Prime: Dept of Ed	84.031C	DO-12-166601	(1,593)
Rancho Santiago Community College District Prime: Dept of Ed	84.031C	DO-13-116701	243,572
Department of Rehabilitation	84.126A	28910	126,795
Fullerton School District	84.351D	C-5057	27,457
Fullerton School District	84.351D	C-5057	41,742
University of California, Office of the President	84.367	NCLB10-CISP-FULLERTON	-
University of California, Office of the President	84.367	NCLB 10-CMP-Fullerton	22,500
University of California, Office of the President	84.367	NCLB11-CISP-FULLERTON	53,611
<i>Total Department of Education</i>			5,548,037

CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2015

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>Department of Health &amp; Human Services:</b>			
Direct programs:			
Nurse Anesthetist Traineeships	93.124	1 A22 HP 27136-01-00	36,466
Nursing Workforce Diversity	93.178	1 D19 HP 25909-01-00	329,524
Biomedical Research and Research Training	93.859	5 T34 GM 008612-18	22,306
Biomedical Research and Research Training	93.859	5 T34 GM 008612-19	356,093
Biomedical Research and Research Training	93.859	5 T34 GM 008612-20	11,671
Child Health and Human Development Extramural Research	93.865	1G11HD076483-02	33,270
Child Health and Human Development Extramural Research	93.865	1G11HD076483-03	4,860
Family and Community Violence Prevention Program	93.910	1YEPMP120069-01-00	3,476
Family and Community Violence Prevention Program	93.910	1YEPMP120069-02-00	76,608
Family and Community Violence Prevention Program	93.910	1YEPMP120069-03-00	205,997
Pass-through programs from:			
San Diego State University Research Foundation/Prime: HRSA	93.249	56483C P1364 7804 212	26,237
The Regents of The University of California-Berkeley	93.658	P031C110116-13	(7,838)
The Regents of The University of California-Berkeley	93.658	8521	1,084,093
<i>Total Department of Health &amp; Human Services</i>			<b>2,182,763</b>
<b>Department of Homeland Security:</b>			
Pass-through programs from:			
University of Maryland	97.R	PO8467	140,978
<i>Total Homeland security Agency</i>			<b>140,978</b>
<b>Corporation for National and Community Service</b>			
Direct Program:			
Planning and Program Development Grants	94.007		-
Pass-through programs from:			
Jumpstart for Young Children	94.006	510200	395
Jumpstart for Young Children	94.006	510200	13,506
Jumpstart for Young Children	94.006	510200	51,844
<i>Total Corporation for National and Community Service</i>			<b>65,745</b>
<b>Department of Interior:</b>			
Direct Program			
National Park Service			-
Pass-through program from:			
Office of Historic Preservation	15.904	C8955512	9,000
<i>Total Department of Interior</i>			<b>9,000</b>
<b>Department of Labor:</b>			
Direct programs:			
WIA	17.258		-
Pass-through programs from:			
State of California Employment Development Department, CalGRIP	17.259	K182090	-
City of Santa Ana	17.268	H-1B OC B2E	-
<i>Total Department of Labor</i>			<b>-</b>
<b>National Endowment for the Arts</b>			
Direct programs:			
Promotion of the Arts Grants to Organizations and Individuals	45.024	12-3100-7209	10,000
<i>Total US Agency for International Development</i>			<b>10,000</b>

CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2015

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>Small Business Administration</b>			
Direct programs:			
Small Business Development Center	59.037	SBAHQ-14-B-0048	1,534,857
Small Business Development Center	59.037	SBAHQ-15-B-0064	457,046
Small Business Development Center	59.037	CarryOver- Year 2014	20,900
<i>Total Small Business Administration-Major Direct</i>			2,012,803
<b>Department of Transportation:</b>			
Direct programs:			
Highway Training and Education	20.215	DTS-TP-20	27,399
Pass-through programs from:			
University of California - Irvine	20.600		-
<i>Total Department of Transportation</i>			27,399
<b>Total Other Programs</b>			<u>11,671,788</u>
<b>TRIO Programs</b>			
Department of Education:			
Direct programs:			
TRIO-Student Support Services	84.042A	P 042 A100911	278,679
Trio Talent Search	84.044A	P 044 A110175-13	49,300
Trio Talent Search	84.044A	P 044 A110175-14	170,736
TRIO-Upward Bound	84.047A	P 047 A121423	142,567
TRIO-Upward Bound	84.047A	P 047 A121423-14	240,790
TRIO-McNair Post-Baccalaureate Achievement	84.217A	P 217 A130196	84,979
TRIO-McNair Post-Baccalaureate Achievement	84.217A	P 217 A130196-14	121,208
Pass-through programs from:			
<i>Total Department of Education</i>			1,088,259
<b>Total TRIO Programs</b>			<u>1,088,259</u>
<b>Total Federal Awards Expended</b>			<u>17,543,830</u>



**CSU FULLERTON AUXILIARY SERVICES CORPORATION**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of CSU Fullerton Auxiliary Services Corporation (ASC) under programs of the federal government for the year ended June 30, 2015. 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*. Because the Schedule presents only a selected portion of the operations of CSU Fullerton Auxiliary Services Corporation (ASC), it is not intended to and does not present the financial position, changes in net assets, or cash flows of CSU Fullerton Auxiliary Services Corporation (ASC).

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-21, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**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
Higher Education – Institution Challenge Grants	10.217	\$ 10,943
Habitat Conservation	11.463	6,575
Military Medical Research and Development	12.420	120,312
Bureau of Ocean Energy Management Environmental Studies Program	15.423	36,963
National Institute of Justice Research, Evaluation and Development Projects Grants	16.560	750
Mathematical and Physical Sciences	47.049	140,348
Biological Sciences	47.074	59,474
Education and Human Resources	47.076	39,882

**CSU FULLERTON AUXILIARY SERVICES CORPORATION**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**4. SUBRECIPIENTS (Continued)**

Program Title	CFDA Number	Amount Provided to Subrecipients
Small Business Development Centers	59.037	\$ 1,650,268
College Cost Reduction and Access Act Hispanic-Serving Institutions	84.031C	401,590
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A	42,756
Cancer Cause and Prevention Research	93.393	265,617
Cancer Centers Support Grants	93.397	541,951
Child Health and Human Development Extramural Research	93.865	5,000
Family and Community Violence Prevention Program	93.910	168,083
<b>Subtotal with CFDA#</b>		<b>3,490,512</b>
Other		160,050
<b>Subtotal without CFDA #</b>		<b>160,050</b>
<b>Total Sub-Recipient for FY 13/14</b>		<b>\$ 3,650,562</b>
Small Business Development Centers	59.037	1,650,268

**CSU FULLERTON AUXILIARY SERVICES CORPORATION**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**Section I-Summary of Auditors' Results**

1. The auditors' report expresses an unmodified 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 controls over major federal award programs were disclosed during the audit.
5. The auditors' report on compliance for the major federal award programs for CSU Fullerton Auxiliary Services Corporation expresses an unmodified 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:

Program Title	CFDA Number
Education and Human Resources	47.076
Office of Special Education & Rehabilitation Services	84.325
Transition to Teaching	84.350
Research and Development Cluster	

8. The threshold used for distinguishing between Type A and Type B programs was \$526,315.
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, 2015**

**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.

