

CSU Fullerton Auxiliary Services Corporation

Single Audit Report

Year Ended June 30, 2023



CSU FULLERTON AUXILIARY SERVICES CORPORATION

Single Audit Report

Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
CSU Fullerton Auxiliary Services Corporation

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

Opinion

We have audited the schedule of expenditures of federal awards of CSU Fullerton Auxiliary Services Corporation (a nonprofit organization), for the year ended June 30, 2023, and the related notes (the schedule).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of CSU Fullerton Auxiliary Services Corporation for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of CSU Fullerton Auxiliary Services Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit 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 CSU Fullerton Auxiliary Services Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Aldrich CPAs + Advisors LLP

Brea, California
November 30, 2023

**INDEPENDENT AUDITOR'S 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

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 Service Corporation (a nonprofit organization) (ASC), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 30, 2023.

Report on 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) as a basis for designing 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 ASC'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.

Our consideration of 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 statements. 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*.

Purpose of this 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.

Aldrich CPAs + Advisors LLP

Brea, California
November 30, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
CSU Fullerton Auxiliary Services Corporation

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited CSU Fullerton Auxiliary Service Corporation (a nonprofit organization) (ASC)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of ASC's major federal programs for the year ended June 30, 2023. ASC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, CSU Fullerton Auxiliary Service Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of ASC and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of ASC's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to ASC's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on ASC's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about ASC's compliance with the requirements of each major federal program as a whole.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, CONTINUED

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding ASC's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of ASC's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of ASC's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2023-001, that we considered to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on ASC's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. ASC's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Aldrich CPAs + Advisors LLP

Brea, California
November 30, 2023

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Passed-through to Subrecipients	Expenditures
Student Financial Assistance Cluster:				
<u>Department of Health and Human Services</u>				
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		\$ -	\$ 782,451
<i>Total Department of Health and Human Services</i>			-	782,451
Total Student Financial Assistance Cluster			-	782,451
Research and Development Cluster:				
<u>Federal Contract</u>				
Pass-through from Intelligence Systems Inc:				
Computer Vision Enhanced Reflectance Analyzer (CoVERA)	99.999	33368-CSU FULLERTON ASC	-	4,362
Pass-through from Intelligent Fusion Technology Inc:				
NSS Multi-Carrier Broadband Waveforms (GNSS-MCBBW)				
Adaptation and Board Signal Clean-Up Using Game Theoretic, Advanced	99.999	FA9453-21-C-0539	-	25,315
<i>Total Federal Contract</i>			-	29,677
<u>Department of Defense</u>				
Basic and Applied Scientific Research	12.300		-	48,993
Basic Scientific Research	12.431		2,228	106,362
<i>Total Department of Defense</i>			2,228	155,355

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Passed-through to Subrecipients	Expenditures
<u>Department of the Interior</u>				
Plant Conservation and Restoration Management	15.245		-	1,956
Pass-through from University of California, Santa Cruz:				
Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	15.423	A19-0882-S001	-	47,021
Earthquake Hazards Program Assistance	15.807		-	3,197
National Cooperative Geologic Mapping	15.810		-	56,934
Cooperative Research and Training Programs Resources of the National Park System	15.945		-	2,356
<i>Total Department of the Interior</i>			-	111,464
<u>United States Department of Justice</u>				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		17,755	148,752
<i>Total United States Department of Justice</i>			17,755	148,752
<u>Department of Education</u>				
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	235,862
Pass-through from University of California, Los Angeles:				
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	0070-S-ZB855	-	25,740
<i>Total Department of Education</i>			-	261,602

See independent auditor's report and notes to schedule of expenditures of federal awards.

CSU FULLERTON AUXILIARY SERVICES CORPORATION
Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Passed-through to Subrecipients	Expenditures
<u>Department of Health and Human Services</u>				
COVID-19 Food and Drug Administration Research	93.103		329,269	558,616
Pass-through from University of Chicago:				
Drug Abuse and Addiction Research Programs	93.279	AWD100209 (SUB00000111)	-	57,261
Minority Health and Health Disparities Research:				
Minority Health and Health Disparities Research	93.307		-	212,565
Pass-through from Texas A&M University:				
Minority Health and Health Disparities Research	93.307	M2101106	-	39,193
Total Minority Health and Health Disparities Research			-	251,758
Cancer Centers Support Grants:				
Cancer Centers Support Grants	93.397		-	247,530
Pass-through from University of California, Irvine:				
Cancer Centers Support Grants	93.397	2021-1587	-	31,804
Total Cancer Centers Support Grants			-	279,334
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	115,196
Allergy and Infectious Diseases Research	93.855		-	87,267
Biomedical Research and Research Training	93.859		-	1,276,693
Pass-through from Kaiser Foundation:				
Child Health and Human Development Extramural Research	93.865	RNG210598_CAL-STATE FULLE	-	27,659
Pass-through from New York University:				
Child Health and Human Development Extramural Research	93.865	F0998-17	-	373
Total Child Health and Human Development Extramural Research			-	28,032
Aging Research	93.866		17,926	454,953
<i>Total Department of Health and Human Services</i>			347,195	3,109,110

See independent auditor's report and notes to schedule of expenditures of federal awards.

CSU FULLERTON AUXILIARY SERVICES CORPORATION
Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Passed-through to Subrecipients	Expenditures
<u>National Endowment for the Humanities</u>				
Promotion of the Humanities Division of Preservation and Access	45.149		64,096	96,835
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	1,076
<i>Total National Endowment for the Humanities</i>			64,096	97,911
<u>National Science Foundation</u>				
Engineering Grants:				
Engineering Grants	47.041		16,329	203,912
Mathematical and Physical Sciences:				
Mathematical and Physical Sciences	47.049		-	902,530
Pass-through from the Regents of the University of Wisconsin System on Behalf of University of Wisconsin-Milwaukee Office of Sponsored Programs:				
Mathematical and Physical Sciences	47.049	223405528	28,427	146,122
Total Mathematical and Physical Sciences			28,427	1,048,652
Geosciences:				
Geosciences	47.050		-	188,259
Pass-through from the University of Southern California:				
Geosciences	47.050	118062143	-	42,187
Total Geosciences			-	230,446
Computer and Information Science and Engineering	47.070		153,544	450,407
Biological Sciences	47.074		-	232,400

See independent auditor's report and notes to schedule of expenditures of federal awards.

CSU FULLERTON AUXILIARY SERVICES CORPORATION
Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Passed-through to Subrecipients	Expenditures
Social, Behavioral, and Economic Sciences:				
Social, Behavioral, and Economic Sciences	47.075		-	44,089
Pass-through from University of Illinois:				
Social, Behavioral, and Economic Sciences	47.075	103018-18463	-	18,351
Pass-through from Virginia Polytechnic Institution and State University:				
Social, Behavioral, and Economic Sciences	47.075	480524-19978	-	3,834
Total Social, Behavioral, and Economic Sciences			-	66,274
Education and Human Resources:				
Education and Human Resources	47.076		87,296	1,213,832
Pass-through from Riverside Community College District:				
Education and Human Resources	47.076	AGRMT SIGNED 2022-04-12	-	1,045
Pass-through from University Enterprises Inc. CSUS:				
Education and Human Resources	47.076	533094-A5	-	14,000
Pass-through from Purdue University:				
Education and Human Resources	47.076	10001863-010	-	37,708
Total Education and Human Resources			87,296	1,266,585
Office of International Science and Engineering:				
Office of International Science and Engineering	47.079		-	82,470
<i>Total National Science Foundation</i>			285,596	3,581,146

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Grantor Number</u>	<u>Passed-through to Subrecipients</u>	<u>Expenditures</u>
<u>United States Department of Agriculture</u>				
Higher Education - Institution Challenge Grants Program	10.217		-	55,465
Hispanic Serving Institutions Education Grants:				
Hispanic Serving Institutions Education Grants	10.223		-	30,924
Pass-through from CSU Long Beach Foundation:				
Hispanic Serving Institutions Education Grants	10.223	SG2504CSUFASC	-	91,048
Total Hispanic Serving Institutions Education Grants			-	121,972
<i>Total United States Department of Agriculture</i>			-	177,437
 <u>Department of Veterans Affairs</u>				
Specially Adapted Housing Assistive Technology Grant Program	64.051		-	13,114
<i>Total Department of Veterans Affairs</i>			-	13,114
 <u>Department of Commerce</u>				
Pass-through from University of California, San Diego:				
Sea Grant Support	11.417	705944	-	55,695
<i>Total Department of Commerce</i>			-	55,695
<i>Total Research and Development Cluster</i>			716,870	7,741,263

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Passed-through to Subrecipients	Expenditures
TRIO Cluster:				
<u>Department of Education</u>				
TRIO_Student Support Services	84.042		-	268,715
TRIO_Talent Search	84.044		-	497,614
TRIO_Upward Bound	84.047		-	681,463
TRIO_McNair Post-Baccalaureate Achievement	84.217		-	213,747
<i>Total Department of Education</i>			-	1,661,539
Total TRIO Cluster			-	1,661,539
Other Programs:				
<u>Federal Contract</u>				
Pass-through from Orange County Head Start Inc:				
Fullerton Resilient Families Program	99.999	21-0023	-	34,208
<i>Total Federal Contract</i>			-	34,208
<u>Corporation for National and Community Service</u>				
Pass-through from Jumpstart for Young Children:				
AmeriCorps	94.006	3300230/ CFDA-94.006-JS-SITE #330	-	98,467
<i>Total Corporation for National and Community Service</i>			-	98,467
<u>Department of Commerce</u>				
Pass-through from University of California, San Diego:				
Sea Grant Support	11.417	KR705177	-	10,170
<i>Total Department of Commerce</i>			-	10,170

See independent auditor's report and notes to schedule of expenditures of federal awards.

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Passed-through to Subrecipients	Expenditures
<u>Department of Defense</u>				
Pass-through from University of Southern California:				
National Defense Education Program	12.006	HQ00342010019	-	134,499
<i>Total Department of Defense</i>			-	134,499
<u>Department of Transportation</u>				
Highway Training and Education	20.215		-	15,500
<i>Total Department of Transportation</i>			-	15,500
<u>Department of Education</u>				
Pass-through from Cal Poly Corporation:				
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	S20-008960-CSUF	-	7,197
Higher Education Institutional Aid:				
Higher Education Institutional Aid	84.031		149,336	1,857,208
Pass-through from California Lutheran University:				
Higher Education Institutional Aid	84.031	CHESS SIGNED 6-27-2019/ EDUCAL SIGNED 6-27-2019	-	22,212
Total Higher Education Institutional Aid			149,336	1,879,420
Migrant Education_High School Equivalency Program	84.141		-	1,738
Language Resource Centers	84.229		-	51,886
Indian Education -- Special Programs for Indian Children	84.299		-	141,830
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	2,923,185
Child Care Access Means Parents in School	84.335		-	304,103

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor Number	Passed-through to Subrecipients	Expenditures
Pass-through from University of California, Office of the President:				
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	ESSA22-CMP-CMP-FULLERTON/ ESSA21-CMP-FULLERTON/ ESSA21-CGEP-FULLERTON	-	39,409
<i>Total Department of Education</i>			149,336	5,348,768
<u>Department of Health and Human Services</u>				
Nurse Anesthetist Traineeships	93.124		-	38,982
Nursing Workforce Diversity	93.178		-	477,613
Pass-through from University of California, Berkeley:				
Foster Care_Title IV-E	93.658	00010497	-	(44,166)
Pass-through from Regents of the University of California, Berkeley:				
Foster Care_Title IV-E	93.658	00011201; 22-3033	-	695,977
<i>Total Foster Care_Title IV-E</i>			-	651,811
Mental and Behavioral Health Education and Training Grants	93.732		-	469,268
Health Careers Opportunity Program	93.822		100,067	602,088
<i>Total Department of Health and Human Services</i>			100,067	2,239,762
<u>National Endowment for the Humanities</u>				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	10,000
<i>Total National Endowment for the Humanities</i>			-	10,000

CSU FULLERTON AUXILIARY SERVICES CORPORATION**Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2023

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Grantor Number</u>	<u>Passed- through to Subrecipients</u>	<u>Expenditures</u>
<u>Small Business Administration</u>				
Small Business Development Centers	59.037		1,014,906	2,597,927
COVID-19 Small Business Development Centers	59.037		703,805	865,868
Women's Business Ownership Assistance	59.043		-	120,848
<i>Total Small Business Administration</i>			<u>1,718,711</u>	<u>3,584,643</u>
<u>National Science Foundation</u>				
Pass-through from University of Michigan:				
Education and Human Resources	47.076		-	2,515
<i>Total National Science Foundation</i>			<u>-</u>	<u>2,515</u>
<i>Total Other Programs</i>			<u>1,968,114</u>	<u>11,478,532</u>
<i>Total Expenditures of Federal Awards</i>			<u>\$ 2,684,984</u>	<u>\$ 21,663,785</u>

See independent auditor's report and notes to schedule of expenditures of federal awards.

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of CSU Fullerton Auxiliary Services Corporation and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

(2) Summary of Significant Accounting Policies

CSU Fullerton Auxiliary Services Corporation did not elect to use the 10% de minimus cost rate as covered in the Uniform Guidance 2.CFR.200.414 Indirect Costs.

Negative amounts reflected in the schedule represent adjustments or credits resulting from the normal course of business to amounts reported as expenditures in prior years.

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Significant deficiency(ies) identified?	None reported
Material weakness(es) identified?	No
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major program:	
Significant deficiency(ies) identified?	Yes
Material weakness(es) identified?	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR section 200.516(a)?	No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
Various	TRIO Cluster
59.037	Small Business Development Centers

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee under the Uniform Guidance, 2 CFR section 200.520?	Yes

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

2023-001 Eligibility - Significant Deficiency in Internal Control over Compliance

Agency: Department of Education

Assistance Listing: 84.042, 84.044, 84.047, 84.217

Program: TRIO Cluster

Criteria: ASC is required to have internal controls over eligibility of participants to ensure only qualified individuals benefit.

Condition: Aldrich tested five students from the Student Support Services program out of a total of 169 participants. One student had not completed the application and interview process to verify eligibility prior to being placed on the participant roster.

Cause: Internal controls were not in place to require a full application be reviewed by program staff prior to a student being added to the participant roster.

Effect: Ineligible students may receive services.

Recommendation: Management should require program staff to review and verify eligibility on all student applications prior to their admission to the program.

Response: In conjunction with the Office of Research and Sponsored Projects (ORSP), Office of Sponsored Programs (OSP) will require program staff to review and verify eligibility on all student applications prior to their admission to the program before placement on official rosters to receive services.

CSU FULLERTON AUXILIARY SERVICES CORPORATION

Schedule of Prior Year Findings

Year Ended June 30, 2023

Section IV - Schedule of Prior Year Findings

None reported.