

**Cal State L.A. University
Auxiliary Services, Inc.**

**Schedule of Expenditures of Federal Awards
and Independent Auditor's Reports
Required by the Uniform Guidance**

Year Ended June 30, 2023

Cal State L.A. University Auxiliary Services, Inc.

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Cal State L.A. University Auxiliary Services, Inc.

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
OTHER AWARDS:					
U.S. Department of Agriculture					
Child and Adult Care Food Program					
Child Adult Food Prg 2021-2022	10.558	California Department of Education	04676-CACFP-19-NP-IC	\$ -	\$ 13,284
Child Adult Food Prg 2022-2023	10.558	California Department of Education	04676-CACFP-19-NP-IC	-	39,627
Subtotal 10.558				<u>-</u>	<u>52,911</u>
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					
2021-2022 CalFresh Outreach	10.561	CSU Chico Research Foundation	A22-0055-S012	-	33,227
22-23 CalFresh Outreach	10.561	CSU Chico Research Foundation	A22-0055-S012	-	38,304
Subtotal 10.561				<u>-</u>	<u>71,531</u>
Subtotal SNAP Cluster				<u>-</u>	<u>71,531</u>
Subtotal U.S. Department of Agriculture				<u>-</u>	<u>124,442</u>
U.S. Department of Defense					
Mentor Protégé Prog-Oceanetics	No CFDA No.	Raytheon Company	PO 4202614791	-	51,235
Mentor Protégé Program - Fuse	No CFDA No.	Raytheon Company	PO 4202614799	-	46,115
Mentor Protégé Program Customer	No CFDA No.	Raytheon Company	PO 4202759999	-	7,467
Mentor Protégé Program	No CFDA No.	Northrop Grumman	PO 5000119841	-	57,401
Subtotal U.S. Department of Defense				<u>-</u>	<u>162,218</u>
U.S. Department of Justice					
Second Chance Act Reentry Initiative					
Equity and Transformation	16.812			-	120,994
Postconviction Testing of DNA Evidence					
Post Conviction DNA Testing	16.820			-	62,192
Post Conviction DNA Testing	16.820			71,004	103,598
Subtotal 16.820				<u>71,004</u>	<u>165,790</u>
Subtotal U.S. Department of Justice				<u>71,004</u>	<u>286,784</u>
U.S. Department of the Treasury					
Volunteer Income Tax Assistance (VITA) Matching Grant Program					
CSULA VITA Program	21.009			-	2,025
2022-2023 CSULA VITA Program	21.009			-	27,692
The CSUN VITA Program	21.009	The University Corporation, CSU Northridge	A16-0069-S001	-	3,962
Subtotal 21.009				<u>-</u>	<u>33,679</u>
Coronavirus State and Local Fiscal Recovery Funds					
Californians for All-Planning	21.027	California Volunteers	CCSFRF008	647,594	819,442
Californians for All-Phase 1	21.027	California Volunteers	CCSFRF008	173,335	584,177
Subtotal 21.027				<u>820,929</u>	<u>1,403,619</u>
Subtotal U.S. Department of the Treasury				<u>820,929</u>	<u>1,437,298</u>
National Endowment Humanities					
Promotion of the Humanities-Federal/State Partnership					
Chicana Revolution	45.129	California Humanities	HFAQ22-289	-	2,310
Subtotal National Endowment Humanities				<u>-</u>	<u>2,310</u>

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
National Science Foundation					
Trans-NSF Recovery Act Research Support					
MOEBIUS-Mathematics On Education Based Integrated Understanding Scholars	47.082			-	(29,120)
Subtotal 47.082				-	(29,120)
Subtotal National Science Foundation				-	(29,120)
U.S. Department of Education					
Overseas Programs - Group Projects Abroad					
African Knowledge Systems:Perf	84.021			-	102,150
Subtotal 84.021				-	102,150
Higher Education - Institutional Aid					
Exito - Building Student Support and Faculty Quality	84.031S			-	541,536
Subtotal 84.031				-	541,536
TRIO Cluster					
TRIO - Upward Bound					
Upward Bound Regular-Pasadena	84.047A			-	164,561
Upward Bound Regular-Los Angeles	84.047A			-	102,672
Upward Bound Regular-Los Angeles	84.047A			-	273,485
Upward Bound Regular-Pasadena	84.047A			-	356,030
Upward Bound Math/Science Los Angeles	84.047M			-	78,700
Upward Bound Math/Science Pasadena	84.047M			-	96,677
Upward Bound Math/Science Los Angeles	84.047M			-	233,837
Upward Bound Math/Science Pasadena	84.047M			-	260,528
Subtotal 84.047				-	1,566,490
Subtotal TRIO Cluster				-	1,566,490
Rehabilitation Services Demonstration and Training Programs					
Braille Brain: A Braille Training Program for pre/in-service Teachers	84.235E			-	81,341
Subtotal 84.235				-	81,341
Special Education Personnel Development to Improve Services and Results for Children with Disabilities					
Project PEDS: Preparing Effective Dual Specialists to Serve Children with Visual Impairments	84.325K			-	256,000
Project PISCES: Partners in Improving Social Communication in Early Childhood Special Education	84.325K			-	173,099
Program Improvement and Personnel Preparation (PIPP) of Experts working with School Aged Students who are Blind or Visually Impaired	84.325K			-	209,476
Subtotal 84.325				-	638,575
Gaining Early Awareness and Readiness for Undergraduate Programs					
GEAR UP Phase 2	84.334	LA Unified School District	4400010393	-	23,711
LAUSD-GEAR UP 4 LA-Southeast	84.334	LA Unified School District	4400007123	-	57,683
LAUSD-GEAR UP 4 LA-Central	84.334	LA Unified School District	4400007141	-	49,841
LAUSD - Go Central City GEARUP 4LA @ Cal State LA	84.334	LA Unified School District	4400005612	-	24,307
LAUSD - GEAR UP 5 @ Cal State LA	84.334	LA Unified School District	4400008270	-	16,982
Subtotal 84.334				-	172,524
Subtotal U.S. Department of Education				-	3,102,616
U.S. Department of Health and Human Services					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance					
Center for Child Trauma	93.243	Northwestern University	60059566 CSULA	-	30,959
Subtotal 93.243				-	30,959

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Advanced Nursing Education Workforce Grant Program					
ANEW (Advanced Nursing Education Workforce)	93.247	AltaMed	T94HP32883	-	(17,211)
ANEW (Advanced Nursing Education Workforce)	93.247	AltaMed	T4932883	-	64,000
Subtotal 93.247				<u>-</u>	<u>46,789</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					
CSU Public Health Policy Conf.	93.354	Public Health, California Department of (CDPH)	22-11121	-	31,290
Subtotal 93.354				<u>-</u>	<u>31,290</u>
Nurse Education, Practice Quality and Retention Grants					
NEPQR RNPC Training Project	93.359	AltaMed	UK146119	-	9,871
Subtotal 93.359				<u>-</u>	<u>9,871</u>
CCDF Cluster					
Child Care and Development Block Grant					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund					
22-23 General Child Care Prog	93.575	California Department of Education	13609/15136 CCTR-2076	-	207,869
22-23 General Child Care Prog	93.596	California Department of Education	13609/15136 CCTR-2076	-	65,330
Subtotal CCDF Cluster				<u>-</u>	<u>273,199</u>
Foster Care Title IV-E					
LA County DCFS + UCLA Academy	93.658	Regents of the University of California	1187 S ZA117	-	62,384
LA County DCFS + UCLA Training	93.658	Regents of the University of California	1187SA117 02 Amend1	-	290,387
2021-2022 CalSWEC 1 Full-Time	93.658	Regents of the University of California	00010492 Amend 1	-	150,943
2022-2023 CalSWEC 1 Full-Time	93.658	Regents of the University of California	'00011203	-	1,217,731
2016-2017 CalSWEC 1 Full-Time	93.658	Regents of the University of California	'00009238	-	302
2017-2018 CalSWEC 1 Full-Time	93.658	Regents of the University of California	00009238 Amendment 1	-	(254,643)
2018-2019 CalSWEC 1 Full-Time	93.658	Regents of the University of California	'00009912	-	286,848
2019-2020 CalSWEC 1 FT and PT	93.658	Regents of the University of California	00009912 Amendment 1	-	81,630
Subtotal 93.658				<u>-</u>	<u>1,835,582</u>
Subtotal U.S. Department of Health and Human Services				<u>-</u>	<u>2,227,690</u>
Corporation for National and Community Service					
AmeriCorps State and National					
Jumpstart ELA 2021-2022	94.006	JumpStart for Young Children, Inc.	3270200	-	9,565
21-22 Americorps LA/SELA Fed	94.006	California Volunteers	20AFHY28-F205	-	41,196
21-22 Americorps LA/SELA State	94.006	California Volunteers	ACY27-F205	-	(2,641)
2022-23 Jumpstart ELA	94.006	Jumpstart for Young Children, Inc.	3270230	-	87,792
Americorps LA/SELA Fellows Grant - State 2020-2021	94.006	California Volunteers	ACY26-F205	-	(18,355)
Americorps LA/SELA Fellows Grant - Federal 2020-2021	94.006	California Volunteers	17AFHY26-F205	-	(36,413)
Americorps Planning Grant	94.006	California Volunteers	17AFHY26-PG94	-	2,141
Subtotal 94.006				<u>-</u>	<u>83,285</u>
Subtotal Corporation for National and Community Service				<u>-</u>	<u>83,285</u>
U.S. Department of Homeland Security					
Airport Checked Baggage Screening Program					
Understanding Mntl Resilience	97.100	Oak Ridge Institute for Science and Education	N/A	-	40,761
Subtotal U.S. Department of Homeland Security				<u>-</u>	<u>40,761</u>
Total Other Awards				<u>891,933</u>	<u>7,438,284</u>

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
RESEARCH AND DEVELOPMENT AWARDS (R&D Cluster):					
U.S. Department of Agriculture					
Hispanic Serving Institutions Education Grants					
Growing Food in the City: Urban Food Gardens for Research and Education	10.223			-	85,123
Subtotal U.S. Department of Agriculture				-	85,123
U.S. Department of Defense					
Basic and Applied Scientific Research					
Naval STEM Program at Cal State LA	12.300			-	107,463
Basic, Applied, and Advanced Research in Science and Engineering					
Multifunctional Metal-Organic Frameworks	12.630			-	78,704
Subtotal U.S. Department of Defense				-	186,167
U.S. Department of Justice					
National Institute of Justice Research, Evaluation, and Development Project Grants					
Evaluation of Services for Victims of Crime	16.560			-	55,925
Longitudinal Rsrch Delinquency	16.560	University of Oregon	238420A	-	67,123
Subtotal 16.560				-	123,048
Children Exposed to Violence					
OJJDP FY215 Design Study	16.818			(17,304)	(17,304)
Subtotal 16.818				(17,304)	(17,304)
Subtotal U.S. Department of Justice				(17,304)	105,744
U.S. Department of Transportation					
University Transportation Centers Program					
2017-2018 University Transportation Center for Underground Transportation Infrastructure	20.701	Colorado School of Mines	401208-5801 Amendment No. 1	-	124,463
Subtotal U.S. Department of Transportation				-	124,463
National Aeronautics and Space Administration					
Science					
Coastal Monitoring 21st Cntry	43.001			-	39,006
Developing Student Pipelines	43.001	Jet Propulsion Laboratory	1676150	-	16,163
Air Quality Analytics Center	43.001	Jet Propulsion Laboratory	1685105	-	22,855
JPL Development of Wide	43.001	Jet Propulsion Laboratory	1688198	-	6,505
JPL Support for AIRS Drought	43.001	Jet Propulsion Laboratory	1693225	-	11,766
The SOFIA Archive Protostar Catalog: Connecting High and Low Mass Star Formation	43.001	University of Maryland	80738-Z6219201	-	1,099
Subtotal 43.001				-	97,394
Space Operations					
17-17 PSI_E-0009 Spurious Grain Formation in Alloys Directionally Solidified	43.007	Cleveland State University	200001507	-	26,302
Air Pollutants Prediction	43.007	Jet Propulsion Laboratory	JPL RFP LP 31203	-	22,386
Subtotal 43.007				-	48,688

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Space Technology					
Additively Manufactured Deployable Radiator with Oscillating Heat Pipes (AMDROHP)	43.012			18,874	66,374
Subtotal 43.012				18,874	66,374
Subtotal National Aeronautics and Space Administration				18,874	212,456
National Science Foundation					
Engineering					
SBIR Phase I: Cyanobacteria	47.041	SPIRA, Inc.	N/A	-	10,087
SBIR Phase IIA: Novel Field	47.041	IDEM, LLC	N/A	-	46,164
MRI: Acquisition of a Confined	47.041			-	398,783
RUI: Indirect Measurement	47.041			-	14,291
REU Site: Collaborative Proposal: Research Experience	47.041			-	59,179
PFI-TT: Developing Antifreeze Polypeptide-Based	47.041			8,033	35,516
Supplement: PFI-TT: Developing Antifreeze	47.041			-	32,750
Subtotal 47.041				8,033	596,770
Mathematical and Physical Sciences					
21-22 CSU Alliance for PUMP	47.049	San Jose State University Research Foundation	21-1504-6328	-	10,449
REU Site: Rsrch Exp Undergrad	47.049			-	76,960
PREC Track 1: Cal State LA	47.049			3,228	162,929
NRAO-Student Observing Support	47.049	National Radio Astronomy Observatory (NRAO)	SOSPADA-023	-	3,475
CCI Phse I: Cntr for Intrfcial	47.049	University of Oregon	2016V0F	-	15,613
RUI: Multiscale Analysis of Adhesion and Friction Coupling Enabled by Bio-Inspired Anisotropic Fibrillar Adhesives	47.049			-	59,310
Collab Research: LSC Cntr	47.049			-	62,642
PREM: Cal State LA & Penn State Partnership for Materials Research and Education Development	47.049			21,128	289,879
RUI: Collaborative Research on the Role of Singlet	47.049			-	3,020
CAREER:Dev of New Plasmonic	47.049			-	106,288
Subtotal 47.049				24,356	790,565
Geosciences					
REU Site: Changing Dynamics of	47.050			-	99,871
Subtotal 47.050				-	99,871
Computer and Information Science and Engineering					
NRI: FDN: Communicate, Share	47.070	University of Southern California	141902498	-	31,066
Workshop on Computational	47.070			-	10,845
Collaborative Research:BPC-A	47.070			-	20,809
Collab Rsrch: Elements: Softwa	47.070			-	41,168
SpecEES: Collaborative Research: DroTerNet	47.070			-	35,528
Spokes: Medium: Collaborative: Big Data to Promote Community Learning and Impact	47.070			28,149	131,770
Subtotal 47.070				28,149	271,186

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Biological Sciences					
MCA: Genomic Diversification	47.074			24,831	85,224
Collaborative Rsrch:ARTS:Under	47.074			-	17,723
Collaborative Rsrch:RUI:Key	47.074			-	95,535
CAREER: Microclimate Ameliorat	47.074			-	218,545
EAGER: The Role of Native	47.074			-	25,041
Collaborative Research: Dimensions	47.074			-	4,788
CAREER:Elucidating the Spatiotemporal	47.074			-	98,889
Collaborative Research: ARTS: Understanding Tropical	47.074			-	16,430
CAREER: Water movement in leaves and roots	47.074			-	201,339
CAREER: Ontogeny and evolution of avian locomotion	47.074			-	28,935
Subtotal 47.074				24,831	792,449
STEM Education					
Academic Support, Career Trng	47.076	San Diego State University Research Foundation	D6160-04-SA00-59814A	-	14,454
21-22 CSU Louis Stoks STEM_NSF	47.076	University Enterprises, Inc., CSU Sacramento	533124-A4	-	(13)
Collaborative Rsrch: HIS Imple	47.076			62,851	225,535
CREST Center for Advancement	47.076			-	510,565
ADVANCED Partnership:Kindling	47.076	CSU Fresno Foundation	SC330590-21-01	-	15,742
LSAMP BD: Bridge to the Doct	47.076			-	244,754
ADVANCE Partnership: Empower	47.076			-	2,081
Increasing Participation	47.076			-	29,080
22-23 CSU Louis Stoke STEM_NSF	47.076	University Enterprises, Inc., CSU Sacramento	533125-A5 Amdmt No.5	-	1,688
Conf:The Grading Conf Higher	47.076			-	11,869
Using Virtual Reality Mathematics	47.076			-	155,094
Culturally Adaptive Pathway to Success (CAPS)	47.076			-	124,438
CREST Supplement: Advancing Water Sustainability in Mediterranean Climate Urban Areas	47.076			-	24,502
Transforming STEM Education using an Asset-based Ecosystem Model (The Eco-STEM)	47.076			2,757	268,052
CREST Center for Energy and Sustainability at California State University, Los Angeles	47.076			-	574,312
Subtotal 47.076				65,608	2,202,153
Subtotal National Science Foundation				150,977	4,752,994
U.S. Department of Energy					
Office of Science Financial Assistance Program					
Mobile Fuel Cell Generator	81.049	RockeTruck, Inc.	N/A	-	55,437
Renewable Energy Research and Development					
AI Power Management Sizing	81.087			-	1,791
Fossil Energy Research and Development					
R&D Scoping Study Infra	81.089			-	62,090
Subtotal U.S. Department of Energy				-	119,318

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education					
Child Care Access Means Parents in School					
Child Care Access Means Parents in Schools (CCAMPIS)	84.335A			-	137,424
Subtotal U.S. Department of Education				-	137,424
U.S. Department of Health and Human Services					
Research Related to Deafness and Communication Disorders					
Speech Sound Perception	93.173			4,167	98,205
Profiles & Progress in Spanish	93.173	Temple University	263001-CSLA Amend 1	-	77,107
Subtotal 93.173				4,167	175,312
Drug Abuse and Addiction Research Programs					
Rising STARS Program	93.279	University of Southern California	SCON-00003765	-	23,490
Trans-NIH Research Support					
COVID-19 Southeast Asian Amer	93.310	The University Corporation, CSU Northridge	A22-0039-S001	-	48,872
COVID-19 Southeast Asian Amer	93.310	The University Corporation, CSU Northridge	A22-0039-S001	-	55,012
Subtotal 93.310				-	103,884
Cancer Detection and Diagnosis Research					
Linking Churches with Parks to Increase Activity Among Latinos	93.394	RAND Corporation	9920180082	-	31,936
ACL National Institute on Disability, Independent Living, and Rehabilitation Research					
The Disability, Rehabilitation, Engineering Access for Minorities (DREAM) Project 2018-2019	93.433			-	4,047
Extramural Research Programs in the Neurosciences and Neurological Disorders					
Supercomputer-Based Models	93.853	Northwestern University	600061958 UCS LA	-	16,642
Modern Approach to Electrical	93.853	Northwestern University	60061662 CSAUS	-	13,695
Provide new insights in alpha-synuclein	93.853			-	103,152
Subtotal 93.853				-	133,489
Biomedical Research and Research Training					
2021-2022 CSLA MARC U Star	93.859			-	(4,485)
Engineering of PPR Base	93.859			-	103,788
IRACDA at UCLA	93.859	Regents of the University of California	1445 G ZB103	-	10,441
U-RISE at Cal State LA	93.859			-	232,716
Cal State LA MARC U-STAR	93.859			-	250,775
Improving the Accuracy of	93.859			-	183,798
Bridges to the Doctoral	93.859			-	325,837
IRACDA at UCLA	93.859	Regents of the University of California	1445 G ZB103 Amend 1	-	30,610
U-RISE at Cal State LA	93.859			-	63,707
Research Initiative for Scientific Enhancement (RISE)	93.859			-	480,480
Bridges To The Future	93.859			6,669	91,410
2020-2021 MARC Undergraduate Student Training in Academic Research	93.859			-	17
Cal State LA Enhance Evaluation Capacity	93.859			-	6,480
Identification and Molecular Basis for Efficient Antifreeze Protein Enhancers	93.859			-	119,379
Subtotal 93.859				6,669	1,894,953

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

<u>Federal Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Grantor</u>	<u>Pass Through Entity's Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
Child Health and Human Development Extramural Research					
SPROUT: Human Development & Disability	93.865			17,335	60,128
Aging Research					
Understanding Mntl Resilience	93.866	Rutgers University	9007- PO 25053857	-	25,972
Vision Research					
A High Resolution Tactile Display	93.867	Regents of the University of California	0190 G XB283	-	49,247
Detection of Disease Progression in Advanced Glaucoma	93.867	Regents of the University of California	1850 G XC937	-	42,563
Subtotal 93.867				-	91,810
Subtotal U.S. Department of Health and Human Services				28,172	2,545,021
Total Research and Development Awards				180,719	8,268,710
Total Expenditures of Federal Awards				\$ 1,072,652	\$ 15,706,994

See Notes to Schedule of Expenditures of Federal Awards.

Cal State L.A. University Auxiliary Services, Inc.

**Notes to Schedule of Expenditures of Federal Awards
June 30, 2023**

Note 1 - Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards ("Schedule") presents the activity of all federal award programs of the Cal State L.A. University Auxiliary Services, Inc. ("UAS") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of UAS, it is not intended to and does not present the financial position, changes in net position or cash flows of UAS.

Note 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years, such as transfer of expenses incurred in the previous year to a continuing project in the current fiscal year.

Note 3 - Indirect cost rate

UAS has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Subrecipients

UAS passes certain financial awards received to other governments or not-for-profit agencies (subrecipients). As Note 2 describes, UAS reports expenditures of federal awards to subrecipients on the accrual basis.

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
Cal State L.A. University Auxiliary Services, Inc.
(A California State University Auxiliary Organization)

We have audited, 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, the financial statements of the business-type activities of Cal State L.A. University Auxiliary Services, Inc. ("UAS"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements, and have issued our report thereon dated September 29, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered UAS'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 UAS's internal control. Accordingly, we do not express an opinion on the effectiveness of UAS'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether UAS'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 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CohnReznick LLP

Los Angeles, California
September 29, 2023

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Cal State L.A. University Auxiliary Services, Inc.
(A California State University Auxiliary Organization)

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cal State L.A. University Auxiliary Services, Inc.'s ("UAS") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* that could have a direct and material effect on each of UAS's major federal programs for the year ended June 30, 2023. UAS'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, UAS complied, in all material respects, with the 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 ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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 UAS 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 UAS'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 UAS'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 UAS'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 GAAS, *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 UAS's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 UAS'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 UAS'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 UAS'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, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities of UAS as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements. We issued our report thereon, dated September 29, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CohnReznick LLP

Los Angeles, California
October 5, 2023

Cal State L.A. University Auxiliary Services, Inc.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified?
Significant deficiency(ies) identified?

yes no
yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?
Significant deficiency(ies) identified?

yes no
yes none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major federal programs:

Assistance Listing Number(s)

21.027

93.658

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recovery Funds
Foster Care Title IV-E

Dollar threshold used to distinguish between type A and B programs

\$750,000

Auditee qualified as low-risk auditee?

yes no

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.



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