

**CAL STATE L.A. UNIVERSITY
AUXILIARY SERVICES, INC.**

(a Component Unit of California
State University, Los Angeles)

Single Audit Reports

Year Ended June 30, 2017



Certified
Public
Accountants

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
(a Component Unit of California State University, Los Angeles)

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**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***

Board of Directors
Cal State L.A. University Auxiliary Services, Inc.
Los Angeles, 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 Cal State L.A. University Auxiliary Services, Inc. (UAS), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements, and have issued our report thereon dated October 4, 2017.

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) 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 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 may exist that have not been identified.

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 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*.

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

Macias Gini & O'Connell LLP

Los Angeles, California
October 4, 2017



**Independent Auditors' 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**

Board of Directors
Cal State L.A. University Auxiliary Services, Inc.
Los Angeles, California

Report on Compliance for Each Major Federal Program

We have audited Cal State L.A. University Auxiliary Services, Inc.'s (UAS) compliance with the types of compliance requirements described in the *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, 2017. UAS'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of UAS'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 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). Those standards and the Uniform Guidance 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 UAS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, UAS 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, 2017.

Report on Internal Control over Compliance

Management of UAS 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 UAS'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 the Uniform Guidance, 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 UAS'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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance 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.

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 UAS as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements. We issued our report thereon dated October 4, 2017, 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 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.

Macias Gini & O'Connell LLP

Los Angeles, California

October 30, 2017

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CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Grantor/ Program/ Cluster Name	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Grantor	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
OTHER AWARDS:					
U.S. Department of Agriculture					
CFDA # 10.558 - Child and Adult Care Food Program					
Child Care Food Program 2015-2016	10.558	California Department of Education	13529/13534	\$ 16,956	\$ -
Child Care Food Program 2016-2017	10.558	California Department of Education	13529/13534	50,910	-
Subtotal CFDA # 10.558				67,866	-
CFDA # 10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					
CalFresh Outreach Plan	10.561	CSU Chico Research Foundation	SUB16-047	24,308	-
Subtotal CFDA # 10.561				24,308	-
Subtotal U.S. Department of Agriculture				92,174	-
U.S. Department of Commerce					
CFDA # 11.300 - Investments for Public Works and Economic Development Facilities					
BioSciences Business Incubator	11.300			400,145	-
Subtotal CFDA # 11.300				400,145	-
Subtotal U.S. Department of Commerce				400,145	-
U.S. Department of Defense					
CFDA # 12.300 - Basic and Applied Scientific Research					
Naval STEM Program at Cal State LA	12.300			114,636	-
Subtotal CFDA # 12.300				114,636	-
Subtotal U.S. Department of Defense				114,636	-
U.S. Department of Justice					
CFDA # 16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants					
Questioning Bias: Validating a Bias Crime Victim	16.560	Vera Institute of Justice	2015-R2-CX-0037	27,660	-
Subtotal CFDA # 16.560				27,660	-
Subtotal U.S. Department of Justice				27,660	-
U.S. Department of Transportation					
CFDA # 20.215 - Highway Training and Education					
CSULA - Summer Transportation Institute (STI) 2016-2017	20.215	California Department of Transportation	88A0106	54,999	-
CSULA - Summer Transportation Institute (STI) 2017-2018	20.215	California Department of Transportation	88A0110	3,382	-
Subtotal CFDA # 20.215				58,381	-
Subtotal U.S. Department of Transportation				58,381	-
U.S. Department of the Treasury					
CFDA # 21.009 - Volunteer Income Tax Assistance (VITA) Matching Grant Program					
CSULA VITA (Volunteer Income Tax Assistance) Program 2015-2016	21.009			171	-
CSULA VITA (Volunteer Income Tax Assistance) Program 2016-2017	21.009			10,467	-
Subtotal CFDA # 21.009				10,638	-
Subtotal U.S. Department of the Treasury				10,638	-
National Aeronautics and Space Administration					
CFDA # 43.001 - Science					
HyTES Sensor 2014-2015	43.001	Jet Propulsion Laboratory	1527658	11,784	-
Subtotal CFDA # 43.001				11,784	-
Subtotal National Aeronautics and Space Administration				11,784	-
National Endowment for the Humanities					
CFDA # 45.160 - Promotion of the Humanities Fellowships and Stipends					
A Linguistic Study of Brasillica	45.160			25,194	-
Subtotal CFDA # 45.160				25,194	-
Subtotal National Endowment for the Humanities				25,194	-

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Grantor/ Program/ Cluster Name	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Grantor	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
National Science Foundation					
CFDA # 47.041 - Engineering Grants					
Revolutionizing Metallic Biomaterials for National Science Foundation	47.041	North Carolina Agricultural & Technical State University	260118B (EEC-0812348)	20,797	-
MRI: Acquisition of a State-of-the Art Shake Table System to Enhance Teaching and Research at California State University, Los Angeles	47.041			125,794	-
I-Corps: Commercialization of SaaS for Automotive Dealership Service	47.041			6,584	-
Subtotal CFDA # 47.041				153,175	-
CFDA # 47.049 - Mathematical and Physical Sciences					
PREM: Cal State LA & Penn State Partnership for Materials Research and Education Development	47.049			517,563	28,259
Subtotal CFDA # 47.049				517,563	28,259
CFDA # 47.070 - Computer and Information Science and Engineering					
I-Corps Antifreeze Protein Addictive - I-Corps Site: A Biological Sciences Site for the California State University 2016-2017	47.070	San Diego State University Research Foundation	SA0000467 Amend # 2	2,610	-
I-Corps: Thermal Protection Method - I-Corps Site: A Biological Sciences Site for the California State University 2016-2017	47.070	San Diego State University Research Foundation	SA0000467 Amend # 2	2,384	-
Subtotal CFDA # 47.070				4,994	-
CFDA # 47.076 - Education and Human Resources					
Transforming Experience of Computer Science	47.076	San Francisco State University Foundation	S12-0005	6,161	-
2014 CSU-LSAMP Bridges to the Doctorate at CSULA	47.076	University Enterprises, Inc., CSU Sacramento	524921	789	-
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (Cohort XII)	47.076	University Enterprises, Inc., CSU Sacramento	526161	32,777	-
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (LSAMP-BD) at CSULA 2015	47.076	University Enterprises, Inc., CSU Sacramento	524922	39,669	-
CSU-LSAMP (Louis Stokes Alliance for Minority Participation) Senior Phase - Phase V (Undergraduates - Year 3)	47.076	University Enterprises, Inc., CSU Sacramento	523831	(17) *	-
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (Cohort XII) 2016-2017	47.076	University Enterprises, Inc., CSU Sacramento	526161	437,135	-
CSU-LSAMP (Louis Stokes Alliance for Minority Participation) Senior Phase - Phase V (Undergraduates - Year 4)	47.076	University Enterprises, Inc., CSU Sacramento	523834	30,000	-
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (Cohort XIII) 2016	47.076	University Enterprises, Inc., CSU Sacramento	528261	505,782	-
Development and Implementation of a Novel Approach to Teaching Engineering Fundamentals to Engineering Students at CSULA	47.076			87,318	-
BOOST: Bridge Opportunities Offered for the Sophomore Transition	47.076			106,562	-
Subtotal CFDA # 47.076				1,246,176	-
Subtotal National Science Foundation				1,921,908	28,259
U.S. Department of Education					
CFDA # 84.031 - Higher Education Institutional Aid					
Expanding Opportunities for Pre-Health Professionals	84.031M			354,105	-
Subtotal CFDA # 84.031M				354,105	-
CFDA # 84.047 - TRIO Upward Bound					
Upward Bound Regular-Pasadena	84.047A			487,203	-
Upward Bound Regular-Los Angeles	84.047A			332,152	-
Upward Bound Math/Science Los Angeles	84.047M			271,922	-
Upward Bound Math/Science Pasadena	84.047M			293,644	-
Subtotal CFDA # 84.047A through CFDA # 84.047M				1,384,921	-
CFDA # 84.116 - Fund for the Improvement of Postsecondary Education					
STEM Education Consortium	84.116F *			560,012	242,018
Subtotal CFDA # 84.116F				560,012	242,018
CFDA # 84.126 - Rehabilitation Services_Vocational Rehabilitation Grants to States					
Work Ability IV (WAIV) Program	84.126A	California Department of Rehabilitation	28901	1,952	-
Work Ability IV (WAIV) Program 2016-2017	84.126A	California Department of Rehabilitation	30036	91,252	-
Subtotal CFDA # 84.126A				93,204	-

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Grantor/ Program/ Cluster Name	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Grantor	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Education (Continued)					
CFDA # 84.325 - Special Education Personnel Development to Improve Services and Results for Children with Disabilities					
Preparing Effective Transition Teachers of Students with Visual Impairments (PEET)	84.325 *	San Francisco State University Foundation	S13-0004	121,530	-
Leadership in Special Education for High Need Children in Poverty Schools (Project LEAD)	84.325D *			169,108	-
Project START UP (Special Education Teacher Education and Research on Teaching Urban Population)	84.325D *			213,690	-
Combined Priority for Personnel Development	84.325K *			176,488	-
Combined Priority for Personnel Development	84.325K *			206,724	-
Subtotal CFDA # 84.325 through 84.325K				887,540	-
CFDA # 84.327 - Special Education_Educational Technology Media, and Materials for Individuals with Disabilities					
Braille Challenge App	84.327S			259,668	82,402
Subtotal CFDA # 84.327S				259,668	82,402
CFDA # 84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs					
LAUSD - Go Central City GEARUP 4LA	84.334	LA Unified School District	4400005612	17	-
Subtotal CFDA # 84.334				17	-
CFDA # 84.335 - Child Care Access Means Parents in School					
Childcare Access Means Parents in School	84.335A			164,869	-
Subtotal CFDA # 84.335A				164,869	-
CFDA # 84.336 - Teacher Quality Partnership Grants					
Los Angeles Urban Teacher Residency Program Transformation Initiative	84.336S *			1,798,187	1,004,337
Subtotal CFDA # 84.336S				1,798,187	1,004,337
CFDA # 84.367 - Improving Teacher Quality State Grants					
California Reading Literature Project - No Child Left Behind (NCLB12)	84.367	Regents of the University of California	NCLB12-CRLP Cal State LA	(13,799) *	-
Los Angeles Basin California Arts Project (LAB CAP) 2016	84.367	Regents of the University of California	NCLB12-TCAP-Cal State LA	389	-
Invitational Leadership Institute to Invest in Developing New Teacher Leaders	84.367	National Writing Project	00-CA17-SEED2016-ILLI	(1,000) *	-
Supporting Effective Educator Development	84.367D	National Writing Project	00-CA17-SEED2012	5,500	-
Subtotal CFDA # 84.367 through 84.367D				(8,910)	-
CFDA # 84.411 - Investing in Innovation (i3) Fund					
Innovation Validation Grant	84.411B	University of California, Irvine	2014-3025	512,965	-
Subtotal CFDA # 84.411B				512,965	-
CFDA # 84.418 - Promoting Readiness of Minors in Supplemental Security Income					
CaPROMISE: Promoting the Readiness of Minors in Supplemental Security Income	84.418	Department of Rehabilitation	29497	46,398	-
CaPROMISE: Promoting the Readiness of Minors in Supplemental Security Income 2016-2017	84.418	Department of Rehabilitation	30120	168,683	-
Subtotal CFDA # 84.418				215,081	-
Subtotal U.S. Department of Education				6,221,659	1,328,757
U.S. Department of Health and Human Services					
CFDA # 93.243 - Substance Abuse and Mental Health Services_Projects of Regional and National Significance					
Project Choice: CSULA 2015-2016	93.243			102,041	52,702
Subtotal CFDA # 93.243				102,041	52,702
CFDA # 93.433 - ACL National Institute on Disability, Independent Living, and Rehabilitation Research					
The Disability, Rehabilitation, Engineering Access for Minorities (DREAM) Project	93.433			54,905	-
Subtotal CFDA # 93.433				54,905	-

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Grantor/ Program/ Cluster Name	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Grantor	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (Continued)					
Child Care and Development Fund (CCDF) Cluster					
CFDA # 93.575 - Child Care and Development Block Grant					
CA State Preschool Program 2016-2017	93.575	California Department of Education	15136 CSPP-6146	14,978	-
General Child Care Program 2016-2017	93.575	California Department of Education	15136 CCTR-6067	32,415	-
Subtotal CFDA # 93.575				47,393	-
CFDA # 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund					
CA State Preschool Program 2016-2017	93.596	California Department of Education	13609 CSPP-6146	32,952	-
General Child Care Program 2016-2017	93.596	California Department of Education	13609 CCTR-6067	69,817	-
Subtotal CFDA # 93.596				102,769	-
Subtotal Child Care and Development Fund (CCDF) Cluster				150,162	-
CFDA # 93.658 - Foster Care, Title IV-E					
CALSWEC: Title IV-E Social Work Training Program FY 14-15	93.658 *	Regents of the University of California	00008519 (14-2025)	(173) *	-
CALSWEC 1 Full-Time and Part-Time Training Program 2015-2016	93.658 *	Regents of the University of California	00008897 (15-1A-00850)	22,905	-
CALSWEC 1 Full-Time and Part-Time Training Program 2016-2017	93.658 *	Regents of the University of California	00009238 (16-1A-00775)	1,030,333	-
Subtotal CFDA # 93.658				1,053,065	-
CFDA # 93.778 - Medical Assistance Program					
Local Dental Pilot Project	93.778	Department of Health Care Services	16-93566	435	-
Subtotal CFDA # 93.778				435	-
CFDA # 93.859 - Biomedical Research and Research Training					
L.A. Basin Bridges to the PhD Program	93.859			12,748	-
Subtotal CFDA # 93.859				12,748	-
Subtotal U.S. Department of Health and Human Services				1,373,356	52,702
Corporation for National and Community Services					
CFDA # 94.006 - AmeriCorps					
JumpStart - East Los Angeles	94.006	JumpStart for Young Children, Inc.	230200	11,632	-
JumpStart - East Los Angeles 2016-2017	94.006	JumpStart for Young Children, Inc.	230200	61,905	-
Subtotal CFDA # 94.006				73,537	-
Subtotal Corporation for National and Community Services				73,537	-
Subtotal Other Awards				10,331,072	1,409,718
RESEARCH AND DEVELOPMENT AWARDS:					
U.S. Department of Commerce					
CFDA # 11.020 - Cluster Grants					
LA BioStart BioScience Entrepreneur	11.020			38,421	-
Subtotal CFDA # 11.020				38,421	-
CFDA # 11.481 - Educational Partnership Program					
NOAA - Cooperative Remote Sensing Science and Technology Center	11.481	Research Foundation of The City University of New York	49173A (NA11SEC4810004)	69,809	-
Subtotal CFDA # 11.481				69,809	-
Subtotal U.S. Department of Commerce				108,230	-
U.S. Department of Defense					
CFDA # 12.630 - Basic, Applied, and Advanced Research in Science and Engineering					
Triple Resonance Low Temperature MAS Probe for Solid State DNP-NMR and Micro-imaging System for the Study of Ice Binding Protein Enhanced Anti-Icing Fluids	12.630			85,674	-
Non-Contract Geophysical Methods to Predict Near-Surface Seafloor Soil Properties	12.630			38,811	-
Subtotal CFDA # 12.630				124,485	-
Subtotal U.S. Department of Defense				124,485	-

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Grantor/ Program/ Cluster Name	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Grantor	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Interior					
CFDA # 15.945 - Cooperative Research and Training Programs – Resources of the National Park System					
Bird & Butterfly Community Response to Large-Scale Invasive Plant Removal	15.945			37,824	-
Subtotal CFDA # 15.945				37,824	-
Subtotal U.S. Department of Interior				37,824	-
U.S. Department of Justice					
CFDA # 16.818 - Children Exposed to Violence					
OJJDP FY2015 Design Study of Dual System Youth	16.818			491,274	205,681
Subtotal CFDA # 16.818				491,274	205,681
Subtotal U.S. Department of Interior				491,274	205,681
U.S. Department of Transportation					
CFDA # 20.701 - University Transportation Centers Program					
University Transportation for Underground	20.701	Colorado School of Mines	69A3551747118	12,780	-
Subtotal CFDA # 20.701				12,780	-
Subtotal U.S. Department of Transportation				12,780	-
National Aeronautics and Space Administration					
CFDA # 43.001 - Science					
Development of a Virtual Reality Application for the Moon and Mars	43.001	Jet Propulsion Laboratory	1559889	7,892	-
Subtotal CFDA # 43.001				7,892	-
CFDA # 43.002 - Aeronautics					
NASA URC SPACE Center Continuation of CSULA	43.002			20,263	-
Subtotal CFDA # 43.002				20,263	-
CFDA # 43.007 - Space Operations					
Pore-Mushy Zone Interaction during Directional Solidification of Alloys	43.007			39,831	11,890
Subtotal CFDA # 43.007				39,831	11,890
CFDA # 43.008 - Education					
Data Intensive Research & Education Center for Science, Technology, Engineering and Mathematics (DIRECT-STEM)	43.008			921,936	312,718
Subtotal CFDA # 43.008				921,936	312,718
Subtotal National Aeronautics and Space Administration				989,922	312,718
National Science Foundation					
CFDA # 47.041 - Engineering Grants					
I-Corps Antifreeze Polypeptide-Based Systems - I-Corps Site: A Biological Sciences Site for the California State University	47.041			24,919	-
Subtotal CFDA # 47.041				24,919	-
CFDA # 47.049 - Mathematical and Physical Sciences					
RUI: Quantum Criticality, Frustrated Magnetism and Disorder	47.049			30,953	-
RUI: Hyphenated Surface Plasmon Resonance Techniques for Enhanced Biomolecular Interaction Studies and Biomarker Detections	47.049			19,171	-
Synchrony in Metapopulations at Multiple Time-Scales: Theory, Experiments and Field Data	47.049			155,966	55,047
RUI: Collaborative Research on Photo Degradation of Oxygenated Polycyclic Aromatic Hydrocarbons on Environmental Interfaces	47.049			52,270	-
RUI: Graph Coloring and Choosability	47.049			30,864	-
RUI: Collaborative Research on the Role of Singlet	47.049			22,508	-
Subtotal CFDA # 47.049				311,732	55,047
CFDA # 47.050 - Geosciences					
RUI: Collaborative Research: Spatial Realism in the Mussel Bed Disturbance Paradigm	47.050			9,141	-
Subtotal CFDA # 47.050				9,141	-
CFDA # 47.070 - Computer and Information Science and Engineering					
MRI Collaborative: Development of an Intelligent, Autonomous, Unmanned, Mobile Sensor	47.070			107,226	-
Subtotal CFDA # 47.070				107,226	-

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Grantor/ Program/ Cluster Name	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Grantor	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
National Science Foundation (Continued)					
CFDA # 47.074 - Biological Sciences					
Collaborative: RUI: ARTS: Revisionary Systematics of Herbivorous Sea Slugs: Identifying Traits that Promote Diversification and Morphological Novelty	47.074			44,992	-
RUI: Collaborative Research: Phylogenomics of Cypridinidae (Ostracoda): Evolutionary Origins of Bioluminescence and Complex Behavioral Displays	47.074			83,501	-
Collaborative Research: RUI Sink or Swim: Phenomic and Transcriptomic Diversification of Sculpins (Teleostei: Cottidae) Endemic to Lake Baikal, Russia	47.074			5,373	-
Collaborative Research: Dimensions: Desiccation and Diversity in Dryland Mosses	47.074			1,615	-
Subtotal CFDA # 47.074				135,481	-
CFDA # 47.076 - Education and Human Resources					
CREST Center for Energy and Sustainability	47.076			7,368	-
CREST Center for Energy and Sustainability at California State University, Los Angeles	47.076			613,707	-
Subtotal CFDA # 47.076				621,075	-
CFDA # 47.079 - Office of International and Integrative Activities					
Collaborative Research: US-Brazil IRES/Analytical Applications of Nanomaterials and Microfluidic Devices	47.079			23,825	-
Subtotal CFDA # 47.079				23,825	-
Subtotal National Science Foundation				1,233,399	55,047
U.S. Department of Energy					
CFDA # 81.049 - Office of Science Financial Assistance Program					
Design Principles for Quantum Hall States	81.049	Princeton University	00001784 (DE-SC0002140)	(23,424) *	-
Design Principles for Quantum Hall States 2015-2016	81.049	Princeton University	ORPA001784	126,411	-
Subtotal CFDA # 81.049				102,987	-
CFDA # 81.087 - Renewable Energy Research and Development					
CSULA Hydrogen Refueling Facility Performance Evaluation and Optimization	81.087			60,075	-
Subtotal CFDA # 81.087				60,075	-
Subtotal U.S. Department of Energy				163,062	-
U.S. Department of Education					
CFDA # 84.116 - Fund for the Improvement of Postsecondary Education					
Promoting Active Learning Strategies Through the Flipped Class Model in STEM courses at San Jose University, California State University-Los Angeles, and Cal Poly Pomona	84.116	San Jose State University	21-2000-5532-CSULA 2015	126,186	-
Subtotal CFDA # 84.116				126,186	-
CFDA # 84.305 - Education Research, Development and Dissemination					
Scale-Up Evaluation of Reading Intervention for First Grade English Learners	84.305A	University of Houston	R-14-0113	41,022	-
Subtotal CFDA # 84.305A				41,022	-
Subtotal U.S. Department of Education				167,208	-
U.S. Department of Health and Human Services					
CFDA # 93.113 - Environmental Health					
Maternal and Developmental Risks from Environmental and Social Stressors (MADRES)	93.113	University of Southern California	66677998	46,948	-
Subtotal CFDA # 93.113				46,948	-
CFDA # 93.121 - Oral Diseases and Disorders Research					
Exploring the Role of Wdr68 in Craniofacial Development in Zebrafish	93.121			140,643	-
Subtotal CFDA # 93.121				140,643	-
CFDA # 93.173 - Research Related to Deafness and Communication Disorders					
Profiles and Progress in Spanish English Bilinguals with Language Impairment: Development of a Criterion Reference Measure	93.173			59,827	-
Subtotal CFDA # 93.173				59,827	-
CFDA # 93.283 - Centers for Disease Control and Prevention Investigations and Technical Assistance					
Public Health Leadership and Learning Undergraduate Student Success (PLLUSS) Program	93.283	Kennedy Krieger Institute, Inc.	3U50MN000025-06	13,190	-
Subtotal CFDA # 93.283				13,190	-

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Federal Grantor/ Program/ Cluster Name	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Grantor	Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Education (Continued)					
CFDA # 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research					
Impact of HIV/SIV Infection on Paneth and Intestinal Stem Cell Infection	93.847	Tulane University	TUL-HSC-55249-16/17	12,369	-
Subtotal CFDA # 93.847				12,369	-
CFDA # 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders					
Adaptations to Robotic Resistance During Treadmill Training in SCI Rats	93.853			18,348	-
Subtotal CFDA # 93.853				18,348	-
CFDA # 93.859 - Biomedical Research and Research Training					
Lipid Effector Molecules of Innate Immunity: Antimicrobial Cholesteryl Esters	93.859			2,426	-
Research Initiative for Scientific Enhancement (RISE) Option 3	93.859			1,457,797	-
Bridges To The Future	93.859			269,098	-
Spin Labeled Ice Binding Proteins for Molecular Antifreeze Mechanistic Study	93.859			76,883	-
MARC Undergraduate Student Training in Academic Research	93.859			36,816	-
Macromolecular Interactions of t-Darpp and Darpp-32 subcontract from the City of Hope 2015-2016	93.859	Beckman Research Institute City of Hope	50607.2000478.669301	164,896	-
Signaling Crosstalk Controlled by a Mad Phosphoserine Code 2016-2017	93.859			72,462	-
The Crosstalk Between Arginine Methylation and Science Phosphorylation in Histone H3	93.859			140,740	-
Identification and Molecular Basis for Efficient Antifreeze Protein Enhancers	93.859			111,812	-
2016-2017 MARC Undergraduate Student Training in Academic Research	93.859			463,605	-
L.A. Basin Bridges to the PhD Program 2016-2017	93.859			108,899	5,106
UPLIFT UCLA Postdocs Longitudinal Investment in Faculty Training	93.859	Regents of the University of California	1445 G UA813	34,103	-
Investigating if Mad Linker Phosphorylations can control BMP Receptor Turnover	93.859			16,288	-
AK4 Expression Coordinates Dual AMPK and mTOR Signaling	93.859			12,522	-
MARC Undergraduate Student Training in Academic Research 2017-2018	93.859			1,133	-
Subtotal CFDA # 93.859				2,969,480	5,106
CFDA # 93.866 - Aging Research					
Religiosity and Mortality in Later Life	93.866	Syracuse University	SP-27843-1-04011-S01	20,162	-
Subtotal CFDA # 93.866				20,162	-
Subtotal U.S. Department of Health and Human Services				3,280,967	5,106
Total Research and Development Awards				6,609,151	590,442
Total Expenditures of Federal Awards				\$ 16,940,223	\$ 2,000,160

* Credit balances represent a transfer of expenses from an expiring project to a continuing project with a new project number.

* Denotes major program.

The accompanying notes are an integral part of this schedule.

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CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

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, 2017. 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). UAS' reporting entity is defined in Note 1 to UAS's financial statements.

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 may or may not be allowable or may be 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.

3. INDIRECT COST RATE

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

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in UAS' financial statements.

5. 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 an accrual basis.

6. FEDERAL GRANTOR PROGRAM NAME

The program name shown on the Schedule represents the name of the program according to the grant agreement. For purposes of identifying major programs on the Schedule, the program name that corresponds to the Catalog of Federal Domestic Assistance (CFDA) was utilized.

7. RESEARCH AND DEVELOPMENT CLUSTER

A cluster is defined as a grouping of Federal programs who are closely related and share common compliance requirements. For programs with identical CFDA numbers as shown on the Schedule, the substance of the agreement between UAS and the funding agency is evaluated to determine the proper inclusion into the Research and Development cluster.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2017

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statements noted? No

FEDERAL AWARDS

Internal control over major federal programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.116	Fund for the Improvement of Postsecondary Education
84.325	Special Education – Personnel Development to Improve Services and Results for Children with Disabilities
84.336	Teacher Quality Partnership Grants
93.658	Foster Care Title IV-E

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? Yes

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2017

Section II Financial Statement Findings

None noted.

Section III Federal Award Findings and Questioned Costs

None noted.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2017

Section IV Financial Statement Findings

None noted.

Section V Federal Award Findings and Questioned Costs

Finding#2016-001 Earmarking

CFDA #84.378A – California Student Opportunity & Access Program (Cal-SOAP) 2014-2015

Condition

During our audit of the program expenditures, UAS spent 27% of the total project cost on stipends to peer advisors and did not meet the 30% requirement as set forth in the agreement with the California Student Aid Commission.

Recommendation

We recommend that UAS monitor the program spending closely to ensure that the earmarking requirement be met at the end of the project period.

Prior Year Management Response

UAS concurs. UAS in a joint effort with Campus (Division of Academic Affairs and Division of Student Life) will perform quarterly reviews to ensure that any earmarking requirements are met at the end of the project period on future projects.

Current Year Management Response

Cal-SOAP 2014-2015 project ended on September 30, 2015. UAS did not receive any additional awards/funding for the Cal-SOAP project. Therefore, no earmarking requirement reports were needed.

Current Status as of June 30, 2017

Implemented.