

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

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

Single Audit Reports

Year Ended June 30, 2019



Certified
Public
Accountants

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

Table of Contents

	<i>Page</i>
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 <i>Government Auditing Standards</i>	1
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	3
Schedule of Expenditures of Federal Awards	7
Notes to Schedule of Expenditures of Federal Awards	15
Schedule of Findings and Questioned Costs.....	17
Summary Schedule of Prior Year Audit Findings	20

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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*

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, 2019, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements, and have issued our report thereon dated September 12, 2019.

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

Macias Gini & O'Connell LLP

Los Angeles, California
September 12, 2019



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

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, 2019. UAS's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's 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, 2019.

Other Matters

Our report is replacing a previously issued report dated November 25, 2019, due to information subsequently received from the grantor that certain programs under CFDA No. 47.067 Education and Human Resources program (CFDA No. 47.067), previously classified as “Other Awards” on the Schedule of Expenditures of Federal Awards (SEFA), should be part of the Research and Development (R&D) grant. CFDA No. 47.067 was previously audited as a major program and the reclassification resulted in removing CFDA No. 47.067 as a major program and a selection of an additional program for coverage purposes as required by the Uniform Guidance. In addition to the revised SEFA, the Schedule of Findings and Questioned Costs was also revised to reflect the removal of CFDA No. 47.067 and selection of CFDA No. 84.116 Fund for Improvement of Postsecondary Education as an additional major program.

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on each major federal program is not modified with respect to this matter.

UAS’s response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. UAS’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 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 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, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

UAS's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. UAS's response was not subjected to the 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.

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, 2019, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements. We issued our report thereon dated September 12, 2019, 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.

Macias Gini & O'Connell LLP

Los Angeles, California
November 25, 2019, except for our report on compliance and internal control related to CFDA No. 84.116, on the amended and restated schedule of expenditures of federal awards, and on the revised schedule of findings and questioned costs, for which date is March 24, 2020

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CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For The Year Ended June 30, 2019

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
OTHER AWARDS:					
U.S. Department of Agriculture					
CFDA # 10.558 - Child and Adult Care Food Program					
Child Care Food Program 2017-2018	10.558	California Department of Education	13529/13534	\$ -	\$ 16,447
Child Care Food Program 2018-2019	10.558	California Department of Education	04676-CACFP-19-NP-IC	-	47,334
Subtotal CFDA # 10.558				<u>-</u>	<u>63,781</u>
CFDA # 10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					
CalFresh Outreach Plan	10.561	CSU Chico Research Foundation	SUB16-047	-	839
CalFresh Outreach Plan	10.561	CSU Chico Research Foundation	SUB16-047	-	14,473
CalFresh Outreach Plan	10.561	CSU Chico Research Foundation	SUB18-021	-	33,087
Subtotal CFDA # 10.561				<u>-</u>	<u>48,399</u>
Subtotal U.S. Department of Agriculture				<u>-</u>	<u>112,180</u>
U.S. Department of Commerce					
CFDA # 11.300 - Investments for Public Works and Economic Development Facilities (Economic Development Cluster)					
BioSciences Business Incubator	11.300			-	2,873,408
Subtotal CFDA # 11.300				<u>-</u>	<u>2,873,408</u>
Subtotal U.S. Department of Commerce				<u>-</u>	<u>2,873,408</u>
U.S. Department of Defense					
CFDA # 12.300 - Basic and Applied Scientific Research					
Naval STEM Program at Cal State LA	12.300			-	167,888
Subtotal CFDA # 12.300				<u>-</u>	<u>167,888</u>
Subtotal U.S. Department of Defense				<u>-</u>	<u>167,888</u>
U.S. Department of Justice					
CFDA # 16.820 - Postconviction Testing of DNA Evidence					
Post Conviction DNA Testing	16.820			-	4,152
Subtotal CFDA # 16.820				<u>-</u>	<u>4,152</u>
Subtotal U.S. Department of Justice				<u>-</u>	<u>4,152</u>
U.S. Department of Transportation					
CFDA # 20.109 - Air Transportation Centers of Excellence					
2017-2018 Evaluation of Metrics and FFA Tools for Climate Impacts from Aviation	20.109	The Board of Trustees of the University of Illinois	085114-16183	-	4,531
Subtotal CFDA # 20.109				<u>-</u>	<u>4,531</u>
CFDA # 20.215 - Highway Training and Education					
Ladders of Opportunity	20.215	California Department of Transportation	50A0054	42,180	124,798
National Summer Transportation Institute	20.215	California Department of Transportation	88A0124	-	76,688
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	10,000
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	7,904
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	3,200
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	5,000
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	3,500
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,500
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,500
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,282
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,422
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,500
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,500
National Summer Transportation Institute	20.215	California Department of Transportation	88A0131	-	852
Subtotal CFDA # 20.215				<u>42,180</u>	<u>240,646</u>
Subtotal U.S. Department of Transportation				<u>42,180</u>	<u>245,177</u>

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended June 30, 2019

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of the Treasury					
CFDA # 21.009 - Volunteer Income Tax Assistance (VITA) Matching Grant Program					
CSULA VITA (Volunteer Income Tax Assistance) Program 2016-2017	21.009			\$ -	\$ 3,128
2018-2019 CSULA Volunteer Income Tax Assistance Program	21.009			-	12,247
Subtotal CFDA # 21.009				-	15,375
Subtotal U.S. Department of the Treasury				-	15,375
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) Mod 10	-	7,114
MRI: Acquisition of a State-of-the Art Shake Table System to Enhance Teaching and Research at California State University, Los Angeles	47.041			-	26,238
Subtotal CFDA # 47.041				-	33,352
CFDA # 47.076 - Education and Human Resources					
BOOST: Bridge Opportunities Offered for the Sophomore Transition	47.076			-	31,676
ADVANCE Partnership: From the Classroom to the Field: Improving the Workplace in the Geosciences	47.076			-	31,571
Culturally Adaptive Pathway to Success (CAPS)	47.076			-	85,016
Subtotal CFDA # 47.076				-	148,263
CFDA # 47.082 - Trans-NSF Recovery Act Research Support					
MOEBIUS-Mathematics On Education Based Integrated Understanding Scholars	47.082			-	(21,000) *
Subtotal CFDA # 47.082				-	(21,000)
Subtotal National Science Foundation				-	160,615
Small Business Administration					
CFDA # 59.037 - Small Business Development Centers					
Center for Entrepreneurship & Innovation	59.037			-	400
Subtotal CFDA # 59.037				-	400
Subtotal Small Business Administration				-	400
U.S. Department of Education					
CFDA # 84.031 - Higher Education Institutional Aid					
STEM Pipeline Los Angeles City College	84.031	Los Angeles Community College District	4500244240	-	83,467
Subtotal CFDA# 84.031				-	83,467
CFDA # 84.047 - TRIO Upward Bound (TRIO Cluster)					
Upward Bound Regular-Pasadena	84.047A			-	621,112
Upward Bound Regular-Los Angeles	84.047A			-	393,339
Upward Bound Math/Science Los Angeles	84.047M			-	329,798
Upward Bound Math/Science Pasadena	84.047M			-	342,020
Subtotal CFDA # 84.047A through CFDA # 84.047M				-	1,686,269
CFDA # 84.116 - Fund for the Improvement of Postsecondary Education					
STEM Education Consortium	84.116F			341,372	707,991
Subtotal CFDA # 84.116F				341,372	707,991

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended June 30, 2019

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 84.126 - Rehabilitation Services Vocational Rehabilitation Grants to States					
Work Ability IV (WAIV) Program 2016-2017	84.126A	California Department of Rehabilitation	30036	\$ -	\$ 24
2017-2018 Workability IV (WAIV)	84.126A	California Department of Rehabilitation	30036 Amendment No. 1	-	6,497
2018-2019 Workability IV (WAIV)	84.126A	California Department of Rehabilitation	30036 Amendment No. 1	-	116,516
Subtotal CFDA # 84.126A				<u>-</u>	<u>123,037</u>
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	-	39,807
Leadership in Special Education for High Need Children in Poverty Schools (Project LEAD)	84.325D			-	99,998
Project START UP (Special Education Teacher Education and Research on Teaching Urban Population)	84.325D			-	247,263
Combined Priority for Personnel Development	84.325K			-	114
Combined Priority for Personnel Development	84.325K			-	144,253
Project PEDS: Preparing Effective Dual Specialists to Serve Children with Visual Impairments	84.325K			-	31,056
Project PISCES: Partners in Improving Social Communication in Early Childhood Special Education	84.325K			-	48,032
Program Improvement and Personnel Preparation (PIPP) of Experts working with School Aged Students who are Blind or Visually Impaired	84.325K			-	55,574
Subtotal CFDA # 84.325 through 84.325K				<u>-</u>	<u>666,097</u>
CFDA # 84.327 - Special Education Educational Technology Media, and Materials for Individuals with Disabilities					
Braille Challenge App	84.327S			-	323,041
Subtotal CFDA # 84.327S				<u>-</u>	<u>323,041</u>
CFDA # 84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs					
LAUSD - Go Central City GEARUP 4LA	84.334	LA Unified School District	4400005612	-	37,333
LAUSD-GEAR UP 4 LA-Southeast	84.334	LA Unified School District	4400007123	-	1,196
LAUSD-GEAR UP 4 LA-Central	84.334	LA Unified School District	4400007141	-	3,156
Subtotal CFDA # 84.334				<u>-</u>	<u>41,685</u>
CFDA # 84.335 - Child Care Access Means Parents in School					
Childcare Access Means Parents in School	84.335A			-	163,537
Subtotal CFDA # 84.335A				<u>-</u>	<u>163,537</u>
CFDA # 84.336 - Teacher Quality Partnership Grants					
Los Angeles Urban Teacher Residency Program Transformation Initiative	84.336S			1,093,642	2,242,714
Subtotal CFDA # 84.336S				<u>1,093,642</u>	<u>2,242,714</u>
CFDA # 84.411 - Investing in Innovation (i3) Fund					
Innovation Validation Grant	84.411B	University of California, Irvine	2014-3025	-	5,689
Subtotal CFDA # 84.411B				<u>-</u>	<u>5,689</u>
CFDA # 84.418 - Promoting Readiness of Minors in Supplemental Security Income					
CaPROMISE: Promoting the Readiness of Minors in Supplemental Security Income 2017-2018	84.418	Department of Rehabilitation	30120 Amendment 1	-	66,036
Subtotal CFDA # 84.418				<u>-</u>	<u>66,036</u>
CFDA # 84.421 - California Career Innovations: Work Based Learning Initiative (CA Innovations - CCI)					
2016-2017 CCI: Work Based Learning Initiative (CA Innovations)	84.421B	Department of Rehabilitation	30274	-	148,876
2018-2019 California Career Innovations	84.421B	Department of Rehabilitation	30834	108,712	159,399
Subtotal CFDA # 84.421B				<u>108,712</u>	<u>308,275</u>
Subtotal U.S. Department of Education				<u>1,543,726</u>	<u>6,417,838</u>

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended June 30, 2019

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services					
CFDA # 93.575 - Child Care and Development Block Grant (CCDF Cluster)					
2018-2019 General Child Care Program	93.575	California Department of Education	15136 CCTR-8068	\$ -	\$ 34,399
2018-2019 CA State Preschool Program	93.575	California Department of Education	15136 CSPP-8158	-	14,083
Subtotal CFDA # 93.575				<u>-</u>	<u>48,482</u>
CFDA # 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)					
2018-2019 General Child Care Program	93.596	California Department of Education	13609 CCTR-8068	-	74,869
2018-2019 CA State Preschool Program	93.596	California Department of Education	13609 CSPP-8158	-	30,687
Subtotal CFDA # 93.596				<u>-</u>	<u>105,556</u>
Subtotal CCDF Cluster				<u>-</u>	<u>154,038</u>
CFDA # 93.658 - Foster Care Title IVE					
CALSWEC 1 Full-Time and Part-Time Training Program 2015-2016	93.658	Regents of the University of California	00008897 (15-IA-00850)	-	6,714
CALSWEC 1 Full-Time and Part-Time Training Program 2016-2017	93.658	Regents of the University of California	00009238 (16-IA-00775)	-	183
CALSWEC 1 Full-Time and Part-Time Training Program 2017-2018	93.658	Regents of the University of California	00009238 (16-IA-00775) Amendment 1	-	372,776
Training and Staff Development and Master of Social Work Internship Program Services	93.658	Regents of the University of California	1187 S WA298	-	524,586
CALSWEC 1 Full-Time and Part Time Training Program 2018-2019	93.658	Regents of the University of California	00009912	-	1,039,674
Subtotal CFDA # 93.658				<u>-</u>	<u>1,943,933</u>
CFDA # 93.778 - Medical Assistance Program					
Local Dental Pilot Project	93.778	Department of Health Care Services	16-93566	1,754,719	3,859,653
2017-18 In-Home Supportive Services (IHSS) La Capacity Building Project	93.778	San Diego State University Research Foundation	SA0000503 Amendment 3	-	9,368
Subtotal CFDA # 93.778				<u>1,754,719</u>	<u>3,869,021</u>
CFDA # 93.865 - Child Health and Human Development Extramural Research					
Nuestros Ninos Program: Promoting School Readiness for English Language Learners	93.865	University of North Carolina at Chapel Hill	1U01HD060299-01	-	(120) *
Subtotal CFDA # 93.865				<u>-</u>	<u>(120)</u>
Subtotal U.S. Department of Health and Human Services				<u>1,754,719</u>	<u>5,966,872</u>
CFDA # 94.006 - AmeriCorps					
Jumpstart - East Los Angeles 2017-2018	94.006	JumpStart for Young Children, Inc.	230200	-	11,823
Jumpstart - East Los Angeles 2018-2019	94.006	JumpStart for Young Children, Inc.	230200	-	46,335
Subtotal CFDA # 94.006				<u>-</u>	<u>58,158</u>
Subtotal AmeriCorps				<u>-</u>	<u>58,158</u>
Total Other Awards				<u>3,340,625</u>	<u>16,022,063</u>
RESEARCH AND DEVELOPMENT AWARDS (R&D Cluster):					
U.S. Department of Agriculture					
CFDA # 10.310 - Agriculture and Food Research Initiative (AFRI)					
Improving the Sensory Attribute	10.310			21,492	96,589
Subtotal CFDA # 10.310				<u>21,492</u>	<u>96,589</u>
Subtotal U.S. Department of Agriculture				<u>21,492</u>	<u>96,589</u>
U.S. Department of Commerce					
CFDA # 11.020 - Cluster Grants					
LA BioStart BioScience Entrepreneur	11.020			58,500	205,428
Subtotal CFDA # 11.020				<u>58,500</u>	<u>205,428</u>
Subtotal U.S. Department of Commerce				<u>58,500</u>	<u>205,428</u>

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended June 30, 2019

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Defense					
CFDA # 12.630 - Basic, Applied, and Advanced Research in Science and Engineering					
Non-Contract Geophysical Methods to Predict Near-Surface Seafloor Soil Properties	12.630			\$ -	\$ 43,933
Multifunctional Metal-Organic Frameworks for Efficient Degradation of Chemical Warfare Agents: Mechanism and Synthesis	12.630			-	62,914
Subtotal CFDA # 12.630				<u>-</u>	<u>106,847</u>
CFDA # 12.800 - Air Force Defense Research Sciences Program					
Theoretical/Computational Studies of High-Temperature Superconductivity from Quantum Magnetism	12.800			-	74,802
Subtotal CFDA # 12.800				<u>-</u>	<u>74,802</u>
Subtotal U.S. Department of Defense				<u>-</u>	<u>181,649</u>
U.S. Department of Interior					
CFDA # 15.530 - Water Conservation Field Services (WCFS)					
Hydrogen Fuel Cell Vehicle Emergency Water Generation	15.530	The Metropolitan Water District of Southern California	179945	-	10,000
Subtotal CFDA # 15.530				<u>-</u>	<u>10,000</u>
Subtotal U.S. Department of Interior				<u>-</u>	<u>10,000</u>
U.S. Department of Justice					
CFDA # 16.818 - Children Exposed to Violence					
OJJDP FY2015 Design Study of Dual System Youth	16.818			87,666	221,601
Subtotal CFDA # 16.818				<u>87,666</u>	<u>221,601</u>
Subtotal U.S. Department of Justice				<u>87,666</u>	<u>221,601</u>
U.S. Department of Transportation					
CFDA # 20.200 - Highway Research and Development Program					
Second Strategic Highway Research Program (SHRP2) Education connection	20.200			-	6,264
Subtotal CFDA # 20.200				<u>-</u>	<u>6,264</u>
CFDA # 20.701 - University Transportation Centers Program					
2017-2018 University Transportation Center for Underground Transportation Infrastructure	20.701	Colorado School of Mines	401208-5801 Amendment No. 1	-	165,758
2018-2019 University Center for Underground Transportation Infrastructure	20.701	Colorado School of Mines	401208-5801 Amendment No. 3	-	43,686
Subtotal CFDA # 20.701				<u>-</u>	<u>209,444</u>
Subtotal U.S. Department of Transportation				<u>-</u>	<u>215,708</u>
National Aeronautics and Space Administration					
CFDA # 43.001 - Science					
Dynamical and Chemical Origins of the Outer Solar System	43.001	Jet Propulsion Laboratory	RSA No. 1606615	-	43,152
Subtotal CFDA # 43.001				<u>-</u>	<u>43,152</u>
CFDA # 43.007 - Space Operations					
Pore-Mushy Zone Interaction during Directional Solidification of Alloys	43.007			27,681	51,592
Subtotal CFDA # 43.007				<u>27,681</u>	<u>51,592</u>
CFDA # 43.008 - Education					
Data Intensive Research & Education Center for Science, Technology, Engineering and Mathematics (DIRECT-STEM)	43.008			215,457	1,028,209
Subtotal CFDA # 43.008				<u>215,457</u>	<u>1,028,209</u>
Subtotal National Aeronautics and Space Administration				<u>243,138</u>	<u>1,122,953</u>

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended June 30, 2019

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
National Science Foundation					
CFDA # 47.041 - Engineering Grants					
EcoCar3: Advancing STEM Education, Innovation, Diversity and Outreach through Advanced Vehicle Technology Competitions	47.041	American Society for Engineering Education	1560873	\$ -	\$ 2,519
PFI-TT: Developing Antifreeze Polypeptide-Based Systems for Organ Preservation	47.041			8,175	47,178
Collaborative Research: Engineering Identity, its Predictors and its Impact on Retention across Educational Stages	47.041	University of Texas at Austin	UTA18-000263	-	4,594
Subtotal CFDA # 47.041				8,175	54,291
CFDA # 47.049 - Mathematical and Physical Sciences					
Synchrony in Metapopulations at Multiple Time-Scales: Theory, Experiments and Field Data	47.049			7,149	7,149
PREM: Cal State LA & Penn State Partnership for Materials Research and Education Development	47.049			72,837	476,993
RUI: Graph Coloring and Choosability	47.049			-	28,409
RUI: Collaborative Research on the Role of Singlet	47.049			-	36,887
MRI: Acquisition of a Rheometer for Research and Research Training in Science and Engineering at CSULA	47.049			-	232,276
MRI: Acquisition of a Surface Plasmon Resonance Microscopy System for Interdisciplinary Research and Research Training	47.049			-	209,745
Subtotal CFDA # 47.049				79,986	991,459
CFDA # 47.070 - Computer and Information Science and Engineering					
I-Corps: Towards Thermally Stable Formulations	47.070			-	38,186
Spokes: Medium: Collaborative: Big Data to Promote Community Learning and Impact	47.070			57,140	152,261
Subtotal CFDA # 47.070				57,140	190,447
CFDA # 47.074 - Biological Sciences					
Collaborative: RUI: ARTS: Revisionary Systematics of Herbivorous Sea Slugs: Identifying Traits that Promote Diversification and Morphological Novelty	47.074			-	10,108
RUI: Collaborative Research: Phylogenomics of Cyprinidinae (Ostracoda): Evolutionary Origins of Bioluminescence and Complex Behavioral Displays	47.074			-	42,348
Collaborative Research: RUI Sink or Swim: Phenomic and Transcriptomic Diversification of Sculpins (Teleostel: Cottidae) Endemic to Lake Baikal, Russia	47.074			-	50,778
Collaborative Research: Dimensions: Desiccation and Diversity in Dryland Mosses	47.074			-	89,628
Digitization TCN: Collaborative Research: Capturing California's Flowers using digital images to investigate phenological change in biodiversity hotspot	47.074			-	16,879
Subtotal CFDA # 47.074				-	209,741
CFDA # 47.076 - Education and Human Resources					
CREST Center for Energy and Sustainability at California State University, Los Angeles	47.076			-	444,060
CREST Center for Energy and Sustainability at California State University, Los Angeles	47.076			-	33,588
Collaborative Research: First Year Experience for Engineering, Computer Science and Technology	47.076			-	90,149
CREST Suppl.Cntr for Energy & Science	47.076			-	18,642
Cal State University Louis Stokes STEM Pathways and Research Alliance	47.076	University Enterprises, Inc., CSU Sacramento	533121	-	9,884
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (Cohort XIII) 2016	47.076	University Enterprises, Inc., CSU Sacramento	528261	-	32,566
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (Cohort XIV) 2017	47.076	University Enterprises, Inc., CSU Sacramento	529851	-	491,309
LSAMP BD: California State University, Los Angeles, CSU-LSAMP-BD Cohort 15	47.076	University Enterprises, Inc., CSU Sacramento	532201A	-	452,185
Subtotal CFDA # 47.076				-	1,572,383
CFDA # 47.079 - Office of International and Integrative Activities					
Collaborative Research: US-Brazil IRES/Analytical Applications of Nanomaterials and Microfluidic Devices	47.079			-	40,268
Subtotal CFDA # 47.079				-	40,268
Subtotal National Science Foundation				145,301	3,058,589

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended June 30, 2019

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Energy					
CFDA # 81.049 - Office of Science Financial Assistance Program					
Design Principles for Quantum Hall States	81.049	Princeton University	ORPA001784	\$ -	\$ 125,168
Subtotal CFDA # 81.049				-	125,168
Subtotal U.S. Department of Energy				-	125,168
U.S. Department of Education					
CFDA # 84.031 - Higher Education Institutional Aid					
Expanding Opportunities for Pre-Health and Life Science Professionals	84.031M			-	823,239
Subtotal CFDA# 84.031M				-	823,239
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	84.116F	San Jose State University	21-2000-5532-CSULA 2015	-	250,789
Subtotal CFDA # 84.116F				-	250,789
CFDA # 84.335A - Child Care Access Means Parents in School					
Child Care Access Means Parents in Schools (CCAMPIS)	84.335A			-	148,150
Subtotal CFDA # 84.335A				-	148,150
Subtotal U.S. Department of Education				-	1,222,178
U.S. Department of Health and Human Services					
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	The University of Texas at Austin	UTA16-000682	-	22,364
Profiles & Progress in Spanish	93.173	Temple University	263001-CSLA	-	53,791
Subtotal CFDA # 93.173				-	76,155
CFDA # 93.310 - Trans-NIH Research Support					
Lifecourse Approach to Developmental Repercussions of Environmental Agents on Metabolic and Respiratory Health	93.310	University of Southern California	80596397 Amendment 1	-	23,590
Subtotal CFDA # 93.310				-	23,590
CFDA # 93.393 - Cancer Cause and Prevention Research					
Epigenetic Damage in Women Living in LA Food-dessert Zip Codes	93.393	Beckman Research Institute, City of Hope	53332.2004159.669202	-	5,408
Subtotal CFDA # 93.393				-	5,408
CFDA # 93.394 - Cancer Detection and Diagnosis Research					
Linking Churches with Parks to Increase Activity Among Latinos	93.394	RAND Corporation	9920180082	-	34,504
Subtotal CFDA # 93.394				-	34,504
CFDA # 93.398 - Cancer Research Manpower					
Improving Patient-Centered Communication & Cancer Care	93.398	Beckman Research Institute City of Hope	51834.2000560.669301	-	1,282
Improving Patient-Centered Communication & Cancer Care	93.398	Beckman Research Institute City of Hope	51834.2000560.669301	-	45,068
Subtotal CFDA # 93.398				-	46,350
CFDA # 93.433 - ACL National Institute on Disability, Independent Living, and Rehabilitation Research					
The Disability, Rehabilitation, Engineering Access for Minorities (DREAM) Project	93.433			-	140
The Disability, Rehabilitation, Engineering Access for Minorities (DREAM) Project	93.433			-	116,094
The Disability, Rehabilitation, Engineering Access for Minorities (DREAM) Project 2018-2019	93.433			-	111,618
Subtotal CFDA # 93.433				-	227,852
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	-	27,623
Subtotal CFDA # 93.847				-	27,623

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards (Continued)
For The Year Ended June 30, 2019

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 93.865 - Child Health and Human Development Extramural Research					
SPROUT: Human Development & Disability	93.865			\$ 6,656.00	\$ 30,619
Subtotal CFDA # 93.865				<u>6,656</u>	<u>30,619</u>
CFDA # 93.859 - Biomedical Research and Research Training					
Research Initiative for Scientific Enhancement (RISE) Option 3	93.859			-	(3,426) *
Bridges To The Future	93.859			-	46,564
Spin Labeled Ice Binding Proteins for Molecular Antifreeze Mechanistic Study	93.859			-	49,325
The Crosstalk Between Arginine Methylation and Science Phosphorylation in Histone H3	93.859			-	89,342
Identification and Molecular Basis for Efficient Antifreeze Protein Enhancers	93.859			-	101,976
L.A. Basin Bridges to the PhD Program 2016-2017	93.859			5,654	301,543
UPLIFT UCLA Postdocs Longitudinal Investment in Faculty Training	93.859	Regents of the University of California	1445 G UA813	-	(10,822) *
Investigating if Mad Linker Phosphorylations can control BMP Receptor Turnover	93.859			-	139,141
AK4 Expression Coordinates Dual AMPK and mTOR Signaling	93.859			-	103,496
CFDA # 93.859 - Biomedical Research and Research Training (Continued)					
MARC Undergraduate Student Training in Academic Research 2017-2018	93.859			-	77,400
Research Initiative for Scientific Enhancement (RISE)	93.859			-	1,522,748
Macromolecular Interactions of t-Darpp and Darpp-32	93.859			-	92,150
The Role of Zinc Ions for RNA Binding and Catalytic Function of the DYW-deaminase	93.859			-	121,390
2017-2018 Uplift: UCLA Postdoc's Longitudinal Investment in Faculty Training	93.859	Regents of the University of California	1445 G UA813 Amendment 1	-	20,325
MARC Undergraduate Student Training in Academic Research 2018-2019	93.859			-	430,588
Bridges To The Future	93.859			-	207,607
2018-2019 Uplift:UCLA Postdocs' Longitudinal in Faculty Training	93.859	Regents of the University of California	1445 G UA813 Amendment 2	-	27,262
MARC Undergraduate Student Training in Academic Research 2019-2020	93.859			-	15,227
Subtotal CFDA # 93.859				<u>5,654</u>	<u>3,331,836</u>
Subtotal U.S. Department of Health and Human Services				<u>12,310</u>	<u>3,803,937</u>
Total Research and Development Awards				<u>568,407</u>	<u>10,263,800</u>
Total Expenditures of Federal Awards				<u>\$ 3,909,032</u>	<u>\$ 26,285,863</u>

* Credit balances represent a transfer of expenses in a previous year to a continuing project in the current fiscal year.

The accompanying notes are an integral part of this schedule.

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

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

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, 2019. 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. UAS' reporting entity is defined in Note 1 to UAS's financial statements. Federal award expenditures agree or can be reconciled with the amounts reported in UAS' basic 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, such as a transfer of expenses incurred in the previous year to a continuing project in the current fiscal year.

3. INDIRECT COST RATE

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

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 an accrual basis.

5. 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.

6. 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.

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CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2019

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? Yes

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)? Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
11.300	Investments for Public Works and Economic Development Facilities (Economic Development Cluster)
84.047	TRIO Upward Bound (TRIO Cluster)
84.116	Fund for the Improvement of Postsecondary Education

Dollar threshold used to distinguish between Type A and Type B programs: \$788,576

Auditee qualified as a low-risk auditee? Yes

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2019

Section II Financial Statement Findings

None noted.

Section III Federal Award Findings and Questioned Costs

Reference Number:	2019-001
Federal Program Title:	Fund for the Improvement of Postsecondary Education
Federal Catalog Number:	84.116
Federal Agency:	Department of Education
Federal Award Number and Year:	P116F150055 - 2015
Category of Finding:	Subrecipient Monitoring

Criteria

In accordance with Title 2 Code of Federal Regulations (CFR) §200.331(a) *Requirements for pass-through entities*, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification.

- (1) Federal Award Identification:
 - (xii) Identification of whether the award is Research and Development (R&D)

Condition

During our review of two (2) subrecipients with active contracts during FY 18-19, we noted that the identification of whether the award is R&D, a required federal award element, was not communicated to the two (2) subrecipients.

Cause

California State University of Los Angeles, University Auxiliary Services, Inc. was unaware that the identification of whether the award is R&D was a requirement to communicate to their subrecipients.

Effect

Failure to provide the required subaward information results in noncompliance with 2 CFR §200.331 (a).

Questioned Costs

Questioned costs were not identified.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2019

Context

In reviewing the population of two (2) subrecipients totaling \$341,372, the identification of whether the award is R&D was not communicated to two (2) subrecipients.

Recommendation

We recommend the following procedures:

1. Provide the subaward information as required by 2 CFR §200.331(a) to subrecipients at the time of the subaward and communicate any changes in subsequent subaward modifications.
2. For the existing subrecipients that were not previously provided the required elements, ensure the required element is communicated prior to the end of FY 19-20.

Management Response and Corrective Action

1. Person responsible for corrective action plan:
Lynne Duong
Post Award & Compliance Manager
(323) 343-6049
2. Corrective action plan:
Cal State L.A. University Auxiliary Services, Inc. communicated with the subrecipients to notify them that the award type is classified as “Other” and not “Research & Development (R&D)”.
3. Anticipated implementation date:
Implemented on March 19, 2020.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2019

There were no audit findings noted for the year ended June 30, 2018.