

**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, 2021

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, 2021**

Federal Grantor/Program Name and Cluster	Catalog of Federal Domestic Assistance Number	PassThrough Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
OTHER AWARDS:					
U.S. Department of Agriculture					
SNAP Cluster					
CFDA # 10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					
CalFresh Outreach Plan	10.561	CSU Chico Research Foundation	SUB18-021	\$ -	\$ 11,319
Subtotal CFDA # 10.561				<u>-</u>	<u>11,319</u>
Subtotal U.S. Department of Agriculture				<u>-</u>	<u>11,319</u>
Subtotal SNAP Cluster				<u>-</u>	<u>11,319</u>
U.S. Department of Defense					
CFDA # - Per Funding Agency, No CFDA No.					
19-20 Mentor Protégé Program	No CFDA No.	Northrup Grumman	PO 3045947	-	63,231
Mentor Protégé Program	No CFDA No.	Northrup Grumman	PO 5000119841	-	32,259
Subtotal CFDA				<u>-</u>	<u>95,490</u>
Subtotal U.S. Department of Defense				<u>-</u>	<u>95,490</u>
U.S. Department of Justice					
CFDA # 16.820 - Post-Conviction Testing of DNA Evidence					
Post-Conviction DNA Testing	16.820			214,859	393,231
Post-Conviction DNA Testing	16.820			-	40,523
Subtotal CFDA # 16.820				<u>214,859</u>	<u>433,754</u>
Subtotal U.S. Department of Justice				<u>214,859</u>	<u>433,754</u>
U.S. Department of Transportation					
CFDA # 20.215 - Highway Training and Education					
Ladders of Opportunity	20.215	California Department of Transportation	50A0054	57,751	172,070
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,392
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,460
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	(168)
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	8,500
Subtotal CFDA # 20.215				<u>57,751</u>	<u>183,254</u>
Subtotal U.S. Department of Transportation				<u>57,751</u>	<u>183,254</u>
U.S. Department of the Treasury					
CFDA # 21.009 - Volunteer Income Tax Assistance (VITA) Matching Grant Program					
2018-2019 CSULA Volunteer Income Tax Assistance Program	21.009			-	21,692
2020-2021 CSULA Volunteer Income Tax Assistance Program	21.009			-	15,816
Subtotal CFDA # 21.009				<u>-</u>	<u>37,508</u>
Subtotal U.S. Department of the Treasury				<u>-</u>	<u>37,508</u>
National Endowment for the Humanities					
CFDA # 45.129 - Promotion of the Humanities - Federal/State Partnership					
ADVANCE Partnership: From the Classroom to the Field: Improving the Workplace in the Geosciences	45.129			-	4,772
Subtotal CFDA # 45.129				<u>-</u>	<u>4,772</u>
Subtotal National Endowment for the Humanities				<u>-</u>	<u>4,772</u>
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	-	71,780
Exitto - Building Student Support and Faculty Quality	84.031S			-	107,401
Subtotal CFDA# 84.031 through 84.031S				<u>-</u>	<u>179,181</u>

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Grantor/Program Name and Cluster	Catalog of Federal Domestic Assistance Number	PassThrough Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 84.047 - TRIO - Upward Bound					
Trio Cluster					
Upward Bound Regular-Pasadena	84.047A			-	528,519
Upward Bound Regular-Los Angeles	84.047A			-	368,513
Upward Bound Math/Science Los Angeles	84.047M			-	311,545
Upward Bound Math/Science Pasadena	84.047M			-	340,162
Subtotal CFDA # 84.047A through CFDA # 84.047M				-	1,548,739
Subtotal Trio Cluster				-	1,548,739
CFDA # 84.116 - Fund for the Improvement of Postsecondary Education					
STEM Education Consortium	84.116F			24,334	64,568
Subtotal CFDA # 84.116F				24,334	64,568
CFDA # 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States					
19-20 CA Career Innovations	84.126	California Department of Rehabilitation	30834	286,575	597,441
20-21 Workability IV (WAIV)	84.126A	California Department of Rehabilitation	31158	-	117,912
Subtotal CFDA # 84.126 through 84.126A				286,575	715,353
CFDA # 84.235 - Rehabilitation Services Demonstration and Training Programs					
Braille Brain: A Braille Training Program for pre/in-service Teachers	84.235E			-	86,742
Subtotal CFDA # 84.235E				-	86,742
CFDA # 84.325 - Special Education Personnel Development to Improve Services and Results for Children with Disabilities					
Project START UP (Special Education Teacher Education and Research on Teaching Urban Population)	84.325D			-	145,398
Project PEDS: Preparing Effective Dual Specialists to Serve Children with Visual Impairments	84.325K			-	324,576
Project PISCES: Partners in Improving Social Communication in Early Childhood Special Education	84.325K			-	324,656
Program Improvement and Personnel Preparation (PIPP) of Experts working with School Aged Students who are Blind or Visually Impaired	84.325K			-	346,339
Subtotal CFDA # 84.325D through 84.325K				-	1,140,969
CFDA # 84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs					
LAUSD - Go Central City GEARUP 4LA	84.334	LA Unified School District	4400005612	-	57,340
LAUSD-GEAR UP 4 LA-Southeast	84.334	LA Unified School District	4400007123	-	37,991
LAUSD-GEAR UP 4 LA-Central	84.334	LA Unified School District	4400007141	-	31,032
LAUSD - GEAR UP 5 @ Cal State LA	84.334	LA Unified School District	4400008270	-	6,208
Subtotal CFDA # 84.334				-	132,571
CFDA # 84.336 - Teacher Quality Partnership Grants					
Los Angeles Urban Teacher Residency Program Transformation Initiative	84.336S			314,618	392,414
Subtotal CFDA # 84.336S				314,618	392,414
Subtotal U.S. Department of Education				625,527	2,711,798
U.S. Department of Health and Human Services					
CFDA # 93.247 - Advanced Education Nursing Grant Program					
ANEW (Advanced Nursing Education Workforce)	93.247	AltaMed	T94HP32883	-	49,175
Subtotal CFDA # 93.247				-	49,175
CFDA # 93.658 - Foster Care - Title IV-E					
2019-2020 CalSWEC 1 FT and PT	93.658	Regents of the University of California	00009912 Amendment 1	-	69,872
19-20 Training & Staff Dev & Ma	93.658	Regents of the University of California	1187SWA298 Amendment 1	-	(7,374)
CalSWEC 1 Full-Time and Part-Time Training Program (2020-2021)	93.658	Regents of the University of California	00010492	-	1,226,288
Subtotal CFDA # 93.658				-	1,288,786
Subtotal U.S. Department of Health and Human Services				-	1,337,961

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Grantor/Program Name and Cluster	Catalog of Federal Domestic Assistance Number	PassThrough Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 93.778 - Medical Assistance Program					
Medicaid Cluster					
Local Dental Pilot Project	93.778	Department of Health Care Services	16-93566	1,066,960	3,885,145
Subtotal CFDA # 93.778				1,066,960	3,885,145
Subtotal Medicaid Cluster Awards				1,066,960	3,885,145
Corporation for National and Community Service					
CFDA # 94.006 - AmeriCorps					
Jumpstart - East Los Angeles 2018-2019	94.006	JumpStart for Young Children, Inc.	230200	-	(11,854)
Jumpstart - East Los Angeles 2019-2020	94.006	JumpStart for Young Children, Inc.	3270200	-	33,284
Americorps LA/SELA Fellows Grant - State 2020-2021	94.006	California Volunteers	ACY26-F205	-	260,788
Americorps LA/SELA Fellows Grant - Federal 2020-2021	94.006	California Volunteers	17AFHY26-F205	-	95,614
Americorps Planning Grant	94.006	California Volunteers	17AFHY26-PG94	-	48,973
Jumpstart East Los Angeles 2020-2021	94.006	JumpStart for Young Children, Inc.	3270200	-	60,251
Subtotal CFDA # 94.006				-	487,056
Subtotal Corporation for National and Community Service				-	487,056
Total Other Awards				1,965,097	10,736,796
RESEARCH AND DEVELOPMENT AWARDS (R&D Cluster):					
U.S. Department of Agriculture					
CFDA # 10.223 - Hispanic Serving Institutions Education Grants					
Growing Food in the City: Urban Food Gardens for Research and Education	10.223			-	22,818
Subtotal CFDA # 10.223				-	22,818
CFDA # 10.310 - Agriculture and Food Research Initiative (AFRI)					
Improving the Sensory Attribute	10.310			(90)	(132)
Subtotal CFDA # 10.310				(90)	(132)
Subtotal U.S. Department of Agriculture				(90)	22,686
U.S. Department of Commerce					
CFDA # 11.020 - Cluster Grants					
LA BioStart BioScience Entrepreneur	11.020			-	7,219
Subtotal CFDA # 11.020				-	7,219
CFDA # 11.432 - Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes					
CIMEC Education Outreach	11.432	UC San Diego	12656360	-	1,200
Subtotal CFDA # 11.020				-	1,200
Subtotal U.S. Department of Commerce				-	8,419
U.S. Department of Defense					
CFDA # 12.300 - Basic and Applied Scientific Research					
Naval STEM Program at Cal State LA	12.300			-	110,995
Subtotal CFDA # 12.300				-	110,995
CFDA # 12.431 - Basic Scientific Research					
Understanding the Interplays of Mechanical and Chemical Interactions	12.431			-	244,729
Subtotal CFDA # 12.431				-	244,729

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Grantor/Program Name and Cluster	Catalog of Federal Domestic Assistance Number	PassThrough Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 12.630 - Basic, Applied, and Advanced Research in Science and Engineering					
Multifunctional Metal-Organic Frameworks for Efficient Degradation of Chemical Warfare Agents: Mechanism and Synthesis	12.630			-	171,732
Subtotal CFDA # 12.630				-	171,732
CFDA # 12.800 - Air Force Defense Research Sciences Program					
Theoretical/Computational Studies of High-Temperature Superconductivity from Quantum Magnetism	12.800			-	36,413
Subtotal CFDA # 12.800				-	36,413
Subtotal U.S. Department of Defense				-	563,869
U.S. Department of Justice					
CFDA # 16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants					
Evaluation of Services for Victims of Crime	16.560			96,697	325,909
Subtotal CFDA # 16.560				96,697	325,909
Subtotal U.S. Department of Justice				96,697	325,909
U.S. Department of Transportation					
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	-	254,919
Subtotal CFDA # 20.701				-	254,919
Subtotal U.S. Department of Transportation				-	254,919
National Aeronautics and Space Administration					
CFDA # 43.001 - Science					
Telescope Moon Trek	43.001	Jet Propulsion Laboratory	1636844	-	7,905
The SOFIA Archive Protostar Catalog: Connecting High and Low Mass Star Formation	43.001	University of Maryland	80738-Z6219201	-	49,025
Collaborative Technology and Student Development in Thermo-Fluid Sciences	43.001	Jet Propulsion Laboratory	1645190	-	16,693
Subtotal CFDA # 43.001				-	73,623
CFDA # 43.007 - Space Operations					
17-17 PSHE-0009 Spurious Grain Formation in Alloys Directionally Solidified	43.007	Cleveland State University	200001507	-	31,027
Subtotal CFDA # 43.007				-	31,027
CFDA # 43.008 - Education					
Data Intensive Research & Education Center for Science, Technology, Engineering and Mathematics (DIRECT-STEM)	43.008			30,397	413,129
Subtotal CFDA # 43.008				30,397	413,129
CFDA # 43.012 - Space Technology					
Additively Manufactured Deployable Radiator with Oscillating Heat Pipes (AMDROHP)	43.012			5,129	119,611
Subtotal CFDA # 43.012				5,129	119,611
Subtotal National Aeronautics and Space Administration				35,526	637,390
National Science Foundation					
CFDA # 47.041 - Engineering Grants					
PFI-TT: Developing Antifreeze Polypeptide-Based Systems for Organ Preservation	47.041			3,525	8,814
REU Site: Collaborative Proposals	47.041			-	24,000
I-Corps: AI Platform to Provide	47.041			-	10,535
Subtotal CFDA # 47.041				3,525	43,349

Cal State L.A. University Auxiliary Services, Inc.
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Year Ended June 30, 2021

Federal Grantor/Program Name and Cluster	Catalog of Federal Domestic Assistance Number	PassThrough Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 47.049 - Mathematical and Physical Sciences					
PREM: Cal State LA & Penn State Partnership for Materials Research and Education Development	47.049			4,470	276,188
RUI: Graph Coloring and Choosability	47.049			-	18,151
RUI: Collaborative Research on the Role of Singlet	47.049			-	771
MRI: Acquisition of a Rheometer for Research and Research Training in Science and Engineering at CSULA	47.049			-	4,827
Collaborative Research: LSC Center for Coatings Research	47.049			(30,310)	(30,310)
RUI: Multiscale Analysis of Adhesion and Friction Coupling Enabled by Bio-Inspired Anisotropic Fibrillar Adhesives	47.049			-	46,392
Collaborative Research: Overcoming	47.049	Temple University	260472-CTI	-	3,338
CSU Alliance for PUMP-Prep Undergrad	47.049	San Diego State University Research Foundation	21-1504-6047	-	4,500
CAREER: Dev of New Plasmonic	47.049			-	4,610
Subtotal CFDA # 47.049				(25,840)	328,467
CFDA # 47.070- Computer and Information Science and Engineering					
Spokes: Medium: Collaborative: Big Data to Promote Community Learning and Impact	47.070			59,804	219,713
SpecEES: Collaborative Research: DroTerNet: Coexistence between Drone and Terrestrial Wireless Networks	47.070			-	27,173
NRI: FDN: Communicate, Share	47.070			-	591
Subtotal CFDA # 47.070				59,804	247,477
CFDA # 47.074 - Biological Sciences					
Collaborative Research: RUI Sink or Swim: Phenomic and Transcriptomic Diversification of Sculpins (Teleostel: Cottidae) Endemic to Lake Baikal, Russia	47.074			-	23,385
Collaborative Research: Dimensions: Desiccation and Diversity in Dryland Mosses	47.074			-	1,703
CAREER: Elucidating the Spatiotemporal Dynamics of the Cyanobacterial circadian clock	47.074			-	64,193
CAREER: Water movement in leaves and roots of C3 and C4 grasses: mechanisms, coordination	47.074			-	23,233
CAREER: Ontogeny and evolution of avian locomotion: the functional significance of rudimentary structures	47.074			-	49,908
Subtotal CFDA # 47.074				-	162,422
CFDA # 47.076 - Education and Human Resources					
CREST Center for Energy and Sustainability at California State University, Los Angeles	47.076			-	579,776
CREST Center for Energy and Sustainability at California State University, Los Angeles	47.076			-	15,035
Collaborative Research: First Year Experience for Engineering, Computer Science and Technology	47.076			-	27,024
CREST Suppl: Cntr for Energy & Science	47.076			-	23,500
LSAMP BD: California State University, Los Angeles, CSU-LSAMP-BD Cohort 15	47.076	University Enterprises, Inc., CSU Sacramento	532201A	-	31,258
CREST Supplement: Advancing Water Sustainability in Mediterranean Climate Urban Areas	47.076			-	8,344
2019-2020 CSU Louis Stokes STEM	47.076	University Enterprises, Inc., CSU Sacramento	533122	-	2,823
Transforming STEM Education using an Asset-based Ecosystem Model (The Eco-STEM)	47.076			-	80,807
NSF INCLUDES Planning Grant: An NSF CREST	47.076			-	61,723
2020-2021 Louis Stokes STEM	47.076	University Enterprises, Inc., CSU Sacramento	533123 Amend 3	-	14,645
ADVANCE Partnership: From the Classroom to the Field: Improving the Workplace in the Geosciences	47.076			-	13,968
Culturally Adaptive Pathway to Success (CAPS)	47.076			-	181,025
Using Virtual Reality Mathematics	47.076			-	146,134
Subtotal CFDA # 47.076				-	1,186,062
CFDA # 47.082 - Trans-NSF Recovery Act Research Support					
MOEBIUS-Mathematics On Education Based Integrated Understanding Scholars	47.082			-	(5,700)
Subtotal CFDA # 47.082				-	(5,700)
Subtotal National Science Foundation				37,489	1,962,077

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Grantor/Program Name and Cluster	Catalog of Federal Domestic Assistance Number	PassThrough 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 2018-2019	81.049	Princeton University	ORPA001784 Amend 10	-	33,501
Subtotal CFDA # 81.049				-	33,501
Subtotal U.S. Department of Energy				-	33,501
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	84.116F	San Jose State University	21-2000-5532-CSULA 2015	-	10,425
Subtotal CFDA # 84.116F				-	10,425
CFDA # 84.335A - Child Care Access Means Parents in School					
Child Care Access Means Parents in Schools (CCAMPIS)	84.335A			-	228,772
Subtotal CFDA # 84.335A				-	228,772
Subtotal U.S. Department of Education				-	239,197
U.S. Department of Health and Human Services					
CFDA # 93.173 - Research Related to Deafness and Communication Disorders					
Profiles & Progress in Spanish	93.173	Temple University	263001-CSLA Amend 1	-	51,743
Perception of Dysarthric Speech: An Objective Model	93.173	Arizona State University	ASU00000487	-	42,972
Subtotal CFDA # 93.173				-	94,715
CFDA # 93.394 - Cancer Detection and Diagnosis Research					
Linking Churches with Parks to Increase Activity Among Latinos	93.394	RAND Corporation	9920180082	-	44,539
Subtotal CFDA # 93.394				-	44,539
CFDA # 93.433 - ACL National Institute on Disability, Independent Living, and Rehabilitation Research					
The Disability, Rehabilitation, Engineering Access for Minorities (DREAM) Project 2018-2019	93.433			-	14,608
Subtotal CFDA # 93.433				-	14,608
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-555249-16/17	-	8,747
Subtotal CFDA # 93.847				-	8,747
CFDA # 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders					
Provide new insights in alpha-synuclein	93.853			-	30,945
Subtotal CFDA # 93.853				-	30,945

Cal State L.A. University Auxiliary Services, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2021

Federal Grantor/Program Name and Cluster	Catalog of Federal Domestic Assistance Number	PassThrough Grantor	Pass Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 93.859 - Biomedical Research and Research Training					
Bridges To The Future	93.859			-	234
Identification and Molecular Basis for Efficient Antifreeze Protein Enhancers	93.859			-	11,949
L.A. Basin Bridges to the PhD Program 2016-2017	93.859			-	229,310
Investigating if Mad Linker Phosphorylations can control BMP Receptor Turnover	93.859			-	32,267
AK4 Expression Coordinates Dual	93.859			-	20,368
Research Initiative for Scientific Enhancement (RISE)	93.859			-	1,797,610
The Role of Zinc Ions for RNA Binding and Catalytic Function of the DYW-deaminase	93.859			-	27,296
Bridges To The Future	93.859			17,340	217,837
2018-2019 Uplift:UCLA Postdocs' Longitudinal in Faculty Training	93.859	Regents of the University of California	1445 G UA813 Amendment 2	-	37,380
MARC Undergraduate Student Training in Academic Research 2019-2020	93.859			-	31,964
2020-2021 MARC Undergraduate Student Training in Academic Research	93.859			-	431,579
Cal State LA Enhance Evaluation Capacity	93.859			-	72,377
Identification and Molecular Basis for Efficient Antifreeze Proteion Enhancers	93.859			-	37,031
2021-2022 CSLA MARC U Star	93.859			-	16,780
Subtotal CFDA # 93.859				17,340	2,963,982
CFDA # 93.865 - Child Health and Human Development Extramural Research					
SPROUT: Human Development & Disability	93.865			6,989	81,638
Subtotal CFDA # 93.865				6,989	81,638
CFDA # 93.867 - Vision Research					
Detection of Disease Progression in Advanced Glaucoma	93.867	Regents of the University of California	1850 G XC937	-	28,052
A High Resolution Tactile Display	93.867	Regents of the University of California	0190 G XB283	-	21,396
Subtotal CFDA # 93.867				-	49,448
Subtotal U.S. Department of Health and Human Services				24,329	3,288,622
Total Research and Development Awards				193,951	7,336,589
Total Expenditures of Federal Awards				\$ 2,159,048	\$ 18,073,385

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, 2021**

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, 2021. 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 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 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 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"), which comprise the statement of net position as of June 30, 2021, and the related statements of revenues, expenses and change in net position and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 20, 2021.

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 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 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 20, 2021

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

We have audited Cal State L.A. University Auxiliary Services, Inc.'s ("UAS") compliance with the types of compliance requirements described 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, 2021. UAS's major federal program is 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* (the "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, 2021.

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, 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, 2021, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements. We issued our report thereon dated September 20, 2021, 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.

CohnReznick LLP

Los Angeles, California
October 21, 2021

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

Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

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:

CFDA Number(s)
93.778

Name of Federal Program or Cluster
Medicaid Cluster

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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