

**CSU FULLERTON  
AUXILIARY SERVICES CORPORATION**

**SINGLE AUDIT REPORT  
JUNE 30, 2013  
(With Independent Auditors' Report Thereon)**

# CSU FULLERTON AUXILIARY SERVICES CORPORATION

## Table of Contents

|  |       |
|--|-------|
| Independent Auditor's Report on Internal Control over<br>Financial Reporting and on Compliance and Other Matters<br>Based on an Audit of Financial Statements Performed<br>In Accordance with <i>Government Auditing Standards</i> | 1 - 2 |
| Independent Auditor's Report on Compliance for Each Major<br>Program and On Internal Control Over Compliance<br>Required by OMB Circular A-133   | 3 - 5 |
| Schedule of Expenditures of Federal Awards   | 6 -10 |
| Notes to Schedule of Expenditures of Federal Awards  | 11-13 |
| Schedule of Findings and Questioned Costs  | 14-15 |

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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***

To the Board of Directors  
CSU Fullerton  
Auxiliary Services Corporation  
Fullerton, 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 CSU Fullerton Auxiliary Services Corporation (A California State University Auxiliary Organization) (ASC) which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 30, 2013.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered ASC's internal control over financial reporting (internal control) 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 ASC's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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.

## **Internal Control over Financial Reporting (Continued)**

Our consideration of the 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 the ASC's financial statements are free of 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*.

We noted certain other matters that we reported to management of ASC in a separate letter dated August 30, 2013.

## **Purpose of Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Guzman & Gray CPAs  
Long Beach, CA  
August 30, 2013

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors  
CSU Fullerton  
Auxiliary Services Corporation  
Fullerton, California

### Report on Compliance for Each Major Federal Program

We have audited CSU Fullerton Auxiliary Services Corporation's (A California State University Auxiliary Organization) (ASC) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of ASC's major federal programs for the year ended June 30, 2013. ASC'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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of ASC'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 ASC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

## **Auditor's Responsibility (Continued)**

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 ASC's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, ASC complied, in all material respects, with the types of compliance requirements referred to above that that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

## **Report on Internal Control over Compliance**

Management of ASC 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 ASC'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 OMB Circular A-133, 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 ASC'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 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 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.

## Schedule of Expenditures of Federal Awards

We have audited the financial statements of ASC as of and for the year ended June 30, 2013, and have issued our report thereon dated August 30, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Guzman & Gray CPAs  
Long Beach, CA  
August 30, 2013

**CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2013**

| Federal Grantor/Pass-Through Agent/Program Title                            | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Pass-Through<br>Entity Identifying<br>Number | Total Federal<br>Expenditures |
|---|---|--|-------------------------------|
| <i>Research and Development Cluster:</i>                                    |   |  |                               |
| <b>Department of Agriculture National Institute of Food and Agriculture</b> |   |  |                               |
| Direct Program:   |   |  |                               |
| Higher Education Grants   | 10.217  | 2011-38411-30536                             | \$ 104,377                    |
| Hispanic Serving Institutions Education Grants                              | 10.223  | 2011-38422-30838                             | 103,500                       |
| Hispanic Serving Institutions Education Grants                              | 10.223  | 2011-38422-30839                             | 60,562                        |
| <i>Total Department of Agriculture</i>                                      |   |  | <b>268,439</b>                |
| <b>Department of Commerce</b>   |   |  |                               |
| Pass-through program from:  |   |  |                               |
| State Coastal Conservancy   | 11.463  | 11-107                                       | 51,248                        |
| <i>Total Department of Agriculture</i>                                      |   |  | <b>51,248</b>                 |
| <b>Department of Defense:</b>   |   |  |                               |
| Direct Program:   |   |  |                               |
| Basic and Applied Scientific Research                                       | 12.300  | N32398-11-P-0274                             | 1,222                         |
| Department of Army Army Research & Material Command                         | 12.420  | W81XWH-08-1-0025                             | 113,801                       |
| Department of Army Army Research & Material Command                         | 12.420  | W81XWH-09-1-0682                             | 427,330                       |
| Department of Army Army Research & Material Command                         | 12.420  | W81XWH-11-1-0765                             | 59,182                        |
| Pass-through program from:  |   |  |                               |
| Psomas and Associates   | 12.100  | 2SA1020100                                   | 36,142                        |
| BAE Systems   | 12.602  | 825624 Prime #HQ0147-07-C-0196               | 6,211                         |
| University of Colorado, Colorado Springs                                    | 12.800  | C-5357                                       | 33,758                        |
| <i>Total Department of Defense</i>  |   |  | <b>677,646</b>                |
| <b>Department of Interior:</b>  |   |  |                               |
| Direct Program  |   |  |                               |
| Geological Survey   | 15.808  | G09 AC00415 Amendment #001                   | 19,749                        |
| National Park Service   | 15.AAM  | H8093090025 Amend 002                        | 8,635                         |
| National Park Service   | 15.923  | H 8760070011                                 | 250                           |
| Pass-through program from:  |   |  |                               |
| University of California Santa Cruz   | 15.423  | Subaward No. S0182977                        | 49,485                        |
| <i>Total Department of Interior</i>   |   |  | <b>78,119</b>                 |
| <b>National Aeronautics &amp; Space Administration:</b>                     |   |  |                               |
| Direct program:   |   |  |                               |
| NASA  | 43.001  | NNJ00 HD94G                                  | 39,152                        |
| Pass-through programs from:   |   |  |                               |
| NASA, Jet Propulsion Laboratory   | 43.001  | Prime # NM0710831/ SubContract #1307910      | 136,726                       |
| United Negro College Fund Special Programs Corporation                      | 43.002  | Training Grant # NNA 06 CB 14 H              | 7,923                         |
| CAL TECH/NASA   | 43.001  | Prime NASA # NNX09AC35G Sub# 65D-1086904     | 22,329                        |
| <i>Sub-Total National Aeronautics &amp;Space Administration</i>             |   |  | <b>206,130</b>                |

See accompanying notes to schedule of expenditures of federal awards



**CSU Fullerton Auxiliary Service Corporation**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ending June 30, 2013**

| Federal Grantor/Pass-Through Agent/Program Title          | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Pass-Through<br>Entity Identifying<br>Number | Total Federal<br>Expenditures |
|---|---|--|-------------------------------|
| <b>National Science Foundation:</b>                       |   |  |                               |
| Direct programs:  |   |  |                               |
| Engineering Grants  | 47.041  | 10324701                                     | \$ 66,102                     |
| Engineering Grants  | 47.041  | ECCS-1150507                                 | 11,259                        |
| Engineering Grants  | 47.041  | MCB-1245471                                  | 112,978                       |
| Mathematical & Physical Sciences                          | 47.049  | AST-1211213                                  | 2,607                         |
| Mathematical & Physical Sciences                          | 47.049  | PHY-1255650                                  | 4,849                         |
| Mathematical & Physical Sciences                          | 47.049  | CHE-0844110 Amend#2                          | 21,544                        |
| Mathematical & Physical Sciences                          | 47.049  | PHY-0965793                                  | 114,053                       |
| Mathematical & Physical Sciences                          | 47.049  | PHY-0970147                                  | 83,370                        |
| Mathematical & Physical Sciences                          | 47.049  | PHY-0968874                                  | 22,129                        |
| Mathematical & Physical Sciences                          | 47.049  | CHE-1012994                                  | 91,572                        |
| Geosciences   | 47.050  | EAR-1203549                                  | 62,922                        |
| Geosciences   | 47.050  | EAR-1002649                                  | 4,247                         |
| Geosciences   | 47.050  | EAR-1140116                                  | 16,018                        |
| Geosciences   | 47.050  | GEO-1201821                                  | 19,126                        |
| Computer and Information Science and Engineering          | 47.070  | DUE-0966068                                  | 75,685                        |
| Biological Sciences                                       | 47.074  | IOS-0818981                                  | 7,512                         |
| Biological Sciences                                       | 47.074  | MCB-0920127                                  | 8,201                         |
| Biological Sciences                                       | 47.074  | DBI-1041203-001                              | 186,484                       |
| Biological Sciences                                       | 47.074  | MCB-1021187                                  | 45,506                        |
| Biological Sciences                                       | 47.074  | IOS-1122256                                  | 82,782                        |
| Biological Sciences                                       | 47.074  | IOS-1146993                                  | 285,686                       |
| Biological Sciences                                       | 47.074  | DBI-1147176                                  | 24,236                        |
| Social, Behavioral & Economic Sciences                    | 47.075  | SES-0721126                                  | 24,091                        |
| Social, Behavioral & Economic Sciences                    | 47.075  | SES-1212373                                  | 15,177                        |
| Social, Behavioral & Economic Sciences                    | 47.075  | BCS-1143571                                  | 33,558                        |
| Education & Human Resources                               | 47.076  | HRD-1209200                                  | 20,962                        |
| Education & Human Resources                               | 47.076  | DUE-0757113-02                               | 175,519                       |
| Education & Human Resources                               | 47.076  | DUE-0630425                                  | 59,319                        |
| Education & Human Resources                               | 47.076  | DUE-0716291                                  | 3,191                         |
| Education & Human Resources                               | 47.076  | DUE-0757113                                  | 449,424                       |
| Education & Human Resources                               | 47.076  | DUE-0817335                                  | 24,545                        |
| Education & Human Resources                               | 47.076  | DUE-1035315                                  | 490,487                       |
| Education & Human Resources                               | 47.076  | DUE-1044049                                  | 35,976                        |
| Education & Human Resources                               | 47.076  | DGE-1144473                                  | 3,750                         |
| Education & Human Resources                               | 47.076  | DUE-1122823                                  | 121,269                       |
| Education & Human Resources                               | 47.076  | HRD-1135573                                  | 39,220                        |
| Trans-NSF Recovery Act Research Support RECOVERY          | 47.082  | DUE-0934910                                  | 130,898                       |
| Trans-NSF Recovery Act Research Support RECOVERY          | 47.082  | DUE-0929076                                  | 369,517                       |
| Pass-through programs from:                               |   |  |                               |
| Virginia Polytechnic Inst and State Univ-NSF              | 47.041  | 4785758-19978                                | 10,590                        |
| University of Wisconsin, Milwaukee Prime: NSF PHY-0600953 | 47.049  | 12305520                                     | 66,780                        |
| University of Wisconsin, Milwaukee                        | 47.049  | 123405533                                    | 71,754                        |
| University of Southern California                         | 47.050  | Y83119                                       | 1,754                         |
| UCI   | 47.070  | 2013-2908                                    | 3,973                         |
| CSU Sacramento State University Enterprlses Corporation   | 47.076  | HRD 0802628-521641                           | 2,000                         |
| CSU Sacramento State University Enterprlses Corporation   | 47.076  | HRD 0802628-5153                             | 54,453                        |
| University of Las Vegas/Prime: NSF                        | 47.076  | Prime NSF DUE-1023048                        | 5,200                         |
| CSU SC/Prime NSF  | 47.076  | HRD 0802628-515301, Amendment #515303        | 4,457                         |
| <i>Sub-Total National Science Foundation</i>              |   |  | <b>3,566,732</b>              |
| <i>Total NASA &amp; NSF</i>                               |   |  | <b>3,772,862</b>              |
| <b>Department of Energy:</b>                              |   |  |                               |
| Direct program:   |   |  |                               |
| US Department of Energy                                   | 81.049  | DE-FG02-04ER1557                             | 98,000                        |
| <i>Total Department of Energy</i>                         |   |  | <b>98,000</b>                 |

See accompanying notes to schedule of expenditures of federal awards

**CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2013**

| Federal Grantor/Pass-Through Agent/Program Title               | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Pass-Through<br>Entity Identifying<br>Number | Total Federal<br>Expenditures |
|--|---|--|-------------------------------|
| <b>Department of Health &amp; Human Services:</b>              |   |  |                               |
| Direct programs:   |   |  |                               |
| Centers for Disease Control & Prevention                       | 93.068  | 1 H75 DP001814                               | \$ 48,781                     |
| Centers for Disease Control & Prevention                       | 93.068  | 1 H75 DP001814-02                            | 68                            |
| Minority Health and Health Disparities Research                | 93.307  | 5T37M001368-15 REV                           | 19,453                        |
| Minority Health and Health Disparities Research                | 93.307  | 5TS7MD001368-14                              | 146,698                       |
| Cancer Cause and Prevention Research                           | 93.393  | 5R01-CA 149324-03                            | 410,850                       |
| Cancer Cause and Prevention Research                           | 93.393  | 3R01CA149324-03S1                            | 48,395                        |
| Cancer Cause and Prevention Research                           | 93.393  | 5 R01 CA 149324-02                           | 124,380                       |
| Cancer Centers Support Grants                                  | 93.397  | 5U54CA-153458-03                             | 575,879                       |
| Cancer Centers Support Grants                                  | 93.397  | 3U54CA153458-03S1                            | 28,590                        |
| Cancer Centers Support Grants                                  | 93.397  | 1P20CA174292-01                              | 98,842                        |
| Cancer Centers Support Grants                                  | 93.397  | 3 U54 CA 153458-01S1                         | 395                           |
| Cancer Centers Support Grants                                  | 93.397  | 5 U54CA153458-02; 3U54CA153458-02S1          | 278,284                       |
| Cancer Centers Support Grants                                  | 93.397  | 1U54CA153458-02                              | 19,401                        |
| Assets for Independence Demonstration Program                  | 93.602  | 90EI0692/01                                  | 9,932                         |
| Trans-NIH Recovery Act Research Support RECOVERY               | 93.701  | 3 U01 CA114591-05S3                          | 20,976                        |
| Extramural Research Programs in the Neurosciences & Neurologic | 93.853  | 1R15NS070774                                 | 89,548                        |
| Allergy, Immunology and Transplantation Research               | 93.855  | 2 R 15 A 1047115-03                          | 106,567                       |
| Biomedical Research and Research Training                      | 93.859  | 1R15GM090169-01                              | 40,479                        |
| Biomedical Research and Research Training                      | 93.859  | 5 T34 GM08612-15                             | 14,226                        |
| Biomedical Research and Research Training                      | 93.859  | 2T34GM008612-17                              | 364,266                       |
| Biomedical Research and Research Training                      | 93.859  | 2T34GM008612-18                              | 11,205                        |
| Biomedical Research and Research Training                      | 93.859  | 1R15GM100464-01A1                            | 121,163                       |
| Child Health and Human Development Extramural Research         | 93.865  | 1G11HD076483-01                              | 5,480                         |
| Medical Library Assistance                                     | 93.879  | 1 G13 LM009716-2                             | 29,818                        |
| Pass-through programs from:                                    |   |  |                               |
| AltaMed Health Services Corporation                            | 93.110  | Subcontract Agreement H59MC22656-001         | 42,700                        |
| Public Health Foundation Enterprises, Inc. (PHFE)              | 93.701  | Prime Award No. RR031404                     | 51,691                        |
| University of Illinois at Urbana- Champaign                    | 93.859  | 2009-06358-02 CODEA1030                      | 3,928                         |
| <i>Total Department of Health and Human Services</i>           |   |  | <b>2,711,995</b>              |
| <b>Environmental Protection Agency</b>                         |   |  |                               |
| Direct Program:  |   |  |                               |
| Office of Air and Radiation                                    | 66.034  | Assistance ID No.:XA-83498901-0              | 850                           |
| <i>Total Environmental Protection Agency</i>                   |   |  | <b>850</b>                    |
| <b>Total Research and Development Cluster</b>                  |   |  | <b>7,659,159</b>              |
| <b>Major Federal Programs</b>                                  |   |  |                               |
| <b>Small Business Administration</b>                           |   |  |                               |
| Direct programs:   |   |  |                               |
| Small Business Development Center                              | 59.037  | OPAS   | 681,379                       |
| Small Business Development Center                              | 59.037  | 1-603001-Z-0111                              | 371,251                       |
| Small Business Development Center                              | 59.037  | 2-603001-Z-0066                              | 1,784,824                     |
| <i>Total Small Business Administration-Major Direct</i>        |   |  | <b>2,837,454</b>              |
| <b>Department of Education:</b>                                |   |  |                               |
| Direct programs:   |   |  |                               |
| TRIO-Upward Bound  | 84.047A   | P 047 A 121423                               | 211,080                       |
| TRIO-Upward Bound  | 84.047A   | P 047 A 080613-11                            | 146,706                       |
| <i>Total Department of Education-Major Direct</i>              |   |  | <b>357,786</b>                |
| <b>Total Major Programs</b>                                    |   |  | <b>3,195,240</b>              |

See accompanying notes to schedule of expenditures of federal awards

**CSU Fullerton Auxiliary Service Corporation**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ending June 30, 2013**

| Federal Grantor/Pass-Through Agent/Program Title                     | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Pass-Through<br>Entity Identifying<br>Number | Total Federal<br>Expenditures |
|--|---|--|-------------------------------|
| <b>Other Federal Programs</b>  |   |  |                               |
| <b>Department of Homeland Security:</b>                              |   |  |                               |
| Pass-through programs from:  |   |  |                               |
| California Emergency MGMT Agency                                     | 97.067  | Grant #2012-0085 Sub # X00212-FLAUX          | \$ 5,328                      |
| Trustees of the California State University/Prime: Homeland Security | 97.067  | X0020109-FLAUX                               | 26,027                        |
| University of Maryland   | 97.067  | Z905703                                      | 77,973                        |
| <i>Total Department of Homeland Security</i>                         |   |  | <b>109,328</b>                |
| <br><b>Department of Education:</b>                                  |   |  |                               |
| Direct programs:   |   |  |                               |
| Higher Education Institutional Aid                                   | 84.031C   | P031C110116                                  | 845,961                       |
| Higher Education Institutional Aid                                   | 84.031C   | P031C110116                                  | 780,926                       |
| Higher Education Institutional Aid                                   | 84.031M   | P031 M105074-11                              | 321,183                       |
| Higher Education Institutional Aid                                   | 84.031M   | P031 M105074-11                              | 232,039                       |
| TRIO-Student Support Services  | 84.042A   | P042 A100911                                 | 308,668                       |
| Trio Talent Search   | 84.044A   | P044 A110175                                 | 231,422                       |
| Office Of Postsecondary Education                                    | 84.116Z   | P 116 Z 090218                               | 1,393                         |
| Office Of Postsecondary Education                                    | 84.116Z   | P 116 Z 100226                               | 98,889                        |
| Office Of Postsecondary Education                                    | 84.116Z   | P 116 Z 100225                               | 33,972                        |
| Office Of Postsecondary Education                                    | 84.116V   | P 116 V 090042                               | 4,000                         |
| Office Of Postsecondary Education                                    | 84.116G   | P 116 G 100185                               | 76,847                        |
| Business & International Education                                   | 84.153A   | P153 A060061-07                              | 88                            |
| Graduate Assistance in Areas of National Need                        | 84.200A   | P 200 A 090206                               | 141,510                       |
| TRIO-McNair Post-Baccalaureate Achievement                           | 84.217A   | P217 A080308                                 | 229,949                       |
| Office of Special Education & Rehabilitative Services                | 84.325K   | H 325 K 090416-11                            | 199,344                       |
| Office of Special Education & Rehabilitative Services                | 84.325T   | H 325 T 100018                               | 241,873                       |
| Gaining Early Awareness and Readiness for Undergrad Programs         | 84.334A   | P 33A 080257-11, Action #06                  | 1,147,898                     |
| Gaining Early Awareness and Readiness for Undergrad Programs         | 84.334A   | P33A110266                                   | 783,983                       |
| Child Care Access Means Parents in School                            | 84.335A   | P 335 A 090109-11                            | 399,602                       |
| Transition to Teaching   | 84.350A   | U 350 A 060024-10                            | 18,125                        |
| Transition to Teaching   | 84.350A   | U350A110044                                  | 423,463                       |
| Pass-through programs from:  |   |  |                               |
| Rancho Santiago Community College District Prime: Dept of Ed         | 84.031C   | DO-12-1666 Prime Award #: P03C110183         | 78,286                        |
| Rancho Santiago Community College District Prime: Dept of Ed         | 84.031C   | DO-11-036 Prime Award #: P03C1101083         | 155,553                       |
| Department of Rehabilitation   | 84.126A   | 28140  | 102,384                       |
| Placentia-Yorba Linda USD/US DoEducation                             | 84.215X   | Sub #S-4905/Prime #U215X090203               | 29,771                        |
| Regents of the University of California-California Subject Matter    | 84.215X   | 09-CSMP-CISP-FULLERTON                       | 2,046                         |
| Placentia-Yorba Linda USD/US DoEducation                             | 84.215X   | C-4967                                       | 4,902                         |
| Fullerton School District  | 84.351D   | C-5057                                       | 54,909                        |
| Fullerton School District  | 84.351D   | C-5057                                       | 44,961                        |
| Fullerton School District  | 84.351D   | Sub C-5057, Prime # U351D100103              | 358                           |
| Fullerton School District  | 84.351D   | C-5057                                       | 59,742                        |
| Centralia School District  | 84.366B   | N/A  | 27,504                        |
| University of California Los Angeles                                 | 84.367  | 1010 GPB116                                  | 42,883                        |
| University of California, Office of the President                    | 84.367  | NCLB9-CISP-FULLERTON                         | 48,180                        |
| University of California, Office of the President                    | 84.367  | 11CSMP-CMP-FULLERTON                         | 499                           |
| University of California, Office of the President                    | 84.367  | NCLB-CMP-FULLERTON                           | 27,953                        |
| University of Southern California                                    | 84.367  | ITQ-09-605-156244                            | 8,141                         |
| <i>Total Department of Education</i>                                 |   |  | <b>7,209,207</b>              |

See accompanying notes to schedule of expenditures of federal awards

**CSU Fullerton Auxiliary Service Corporation  
Schedule of Expenditures of Federal Awards  
For the Year Ending June 30, 2013**

| <u>Federal Grantor/Pass-Through Agent/Program Title</u>                               | <u>Catalog of<br/>Federal<br/>Domestic<br/>Assistance<br/>Number</u> | <u>Pass-Through<br/>Entity Identifying<br/>Number</u>           | <u>Total Federal<br/>Expenditures</u> |
|---|--|---|---------------------------------------|
| <b>Department of Health &amp; Human Services:</b>                                     |  |   |                                       |
| Direct programs:  |  |   |                                       |
| Nurse Anesthetist Traineeships  | 93.124   | 1A22HP24541-01-00   | \$ 30,336                             |
| Nursing Workforce Diversity   | 93.178   | 5 D19 HP14616-03-00, Grant #: D19HP14616                        | 117,878                               |
| Family and Community Violence Prevention Program                                      | 93.910   | 1YEPMP120069-01-00  | 174,812                               |
| Pass-through programs from:   |  |   |                                       |
| San Diego State University Research Foundation/Prime: HRSA                            | 93.249   | 56483C P1364 7804 212/E0010332<br>Prime: 5UB6HP20202-03-00      | 20,980                                |
| San Diego State University Research Foundation/Prime: HRSA                            | 93.249   | Sub#56483B P1364 7804 212,<br>Prime Award No. 1UB6HP20202-01-00 | 51,368                                |
| Pacific Institute for Research & Evaluation -PIRE                                     | 93.273   | Sub #540-02-03  | (1,552)                               |
| The Regents of The University of California-Berkeley                                  | 93.658   | 00007937 Prime:12-2011  | 929,364                               |
| The Regents of The University of California-Berkeley                                  | 93.658   | Agreement #: 00007799, Purchase Order : 2000080224              | 17,696                                |
| California Department of Health Services (CDHS)                                       | 93.994   | Agreement Number 10-95127                                       | 10,131                                |
| <i>Total Department of Health &amp; Human Services</i>                                |  |   | <b>1,351,013</b>                      |
| <b>Corporation for National and Community Service</b>                                 |  |   |                                       |
| Pass-through programs from:   |  |   |                                       |
| San Francisco State University/ Prime: Corporation for National & Community Service   | 94.005   | S10-0034/Prime: 09LHPCA001                                      | 1,830                                 |
| California Volunteers   | 94.006   | 06 AFHY15-F126  | 13,122                                |
| California Volunteers   | 94.006   | 510200  | 62,949                                |
| California Volunteers   | 94.006   | 510200  | 15,086                                |
| <i>Total Corporation for National and Community Service</i>                           |  |   | <b>92,987</b>                         |
| <b>Department of Labor:</b>   |  |   |                                       |
| Pass-through programs from:   |  |   |                                       |
| State of California Employment Development Department, CalGRILL                       | 17.259   | K182090   | 260,278                               |
| City of Santa Ana   | 17.268   | H-1B OC B2E   | 41,700                                |
| <i>Total Department of Labor</i>  |  |   | <b>301,978</b>                        |
| <b>Department of Transportation:</b>  |  |   |                                       |
| Direct programs:  |  |   |                                       |
| Highway Training and Education  | 20.215   | DTFH64-12G-00154 thru 00158                                     | 29,596                                |
| <i>Total Department of Transportation</i>   |  |   | <b>29,596</b>                         |
| <b>Institute of Museum and Library Services</b>                                       |  |   |                                       |
| Pass-through programs from:   |  |   |                                       |
| California State Library  | 45.310   | Award No. 40-7904/ IMLS # LS-00-11-0005-11                      | 1,445                                 |
| <i>Total Institute of Museum and Library Services</i>                                 |  |   | <b>1,445</b>                          |
| <b>United States Agency for International Development</b>                             |  |   |                                       |
| Direct programs:  |  |   |                                       |
| ACE/HED: American Council on Education/Higher Education for International Development | 98.012   | AEG-A-00-05-00007-00  | (384)                                 |
| <i>Total US Agency for International Development</i>                                  |  |   | <b>(384)</b>                          |
| <b>Total Other Programs</b>   |  |   | <b>9,095,170</b>                      |
| <b>Total Federal Awards Expended</b>  |  |   | <b>\$ 19,949,569</b>                  |

See accompanying notes to schedule of expenditures of federal awards

**CSU FULLERTON AUXILIARY SERVICES CORPORATION**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**1. GENERAL**

The accompanying schedule of expenditures of federal awards (the schedule) presents the activity of the federal award programs of CSU Fullerton Auxiliary Services Corporation (ASC). The schedule includes federal awards programs of ASC received directly from federal agencies as well as federal awards passed through other agencies. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

**2. BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

**3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying schedule agree in all material respects with the amounts reported in the related federal financial reports.

**4. SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, ASC provided federal awards to subrecipients as follows:

| Program Title  | CFDA Number | Amount<br>Provided to<br>Subrecipients |
|--|-------------|--|
| ABI Innovation: Shape Analysis for Phenomics<br>with 3D Imaging Data               | 11.463      | \$ 8,522                               |
| STEM2 (Strengthening Transfer Education and<br>Matriculation in STEM)              | 84.031C     | 309,075                                |
| A PAP Test Intervention to Enhance Decision<br>Making Among Pacific Islander Women | 93.393      | 259,416                                |
| Weaving An Islander Network for Cancer<br>Awareness, Research, Training            | 93.397      | 419,905                                |
| Health Asian and Pacific Islander Youth (HAPIY)                                    | 93.910      | 120,286                                |
| OC/Inland Empire Regional SBDC Network   | 59.037      | 417,674                                |

**CSU FULLERTON AUXILIARY SERVICES CORPORATION**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**4. SUBRECIPIENTS (Continued)**

| Program Title  | CFDA Number | Amount<br>Provided to<br>Subrecipients |
|--|-------------|--|
| Test Up: Talent Expansion  | 47.076      | \$ 288,366                             |
| EAGAR: Xylem Embolism Repair   | 47.074      | (8,270)                                |
| Math Teachers Fellowship Project   | 47.076      | 16,915                                 |
| Native American Math Undergrad   | 47.076      | 26,641                                 |
| OLMEC Household- Los Soldados  | 47.075      | 8,421                                  |
| Water In Air Out: RUI  | 47.074      | 43,500                                 |
| ABI Innovation: Shape Analysis for Phenomics<br>with 3D Imaging Data               | 47.074      | 14,000                                 |
| PWS: Nutrition & Exercise  | 12.420      | 21,019                                 |
| PWS: Active Play at Home   | 12.420      | 156,877                                |
| OC/IE Regional SBDC Network  | 59.037      | 371,251                                |
| Childhood Obesity & Nutrition  | 10.217      | 14,357                                 |
| Urban Agri Research  | 10.223      | 7,500                                  |
| 2012 OC/IE SBDC Network  | 59.037      | 1,507,229                              |
| GEAR-UP 2012/2013  | 84.334A     | 18,005                                 |
| STEM2 2011-2012  | 84.031C     | 293,049                                |
| Manganese Metabolism In C. elegans   | 93.859      | 21,563                                 |
| PAP Test Intervention  | 93.393      | 72,394                                 |
| WINCART 2011/12  | 93.397      | 212,754                                |
| Monitoring The Dynamics of Rocky Shore<br>Populations in Urban Southern California | 15.423      | 22,453                                 |
| Teacher Pathway Project  | 17.259      | 212,134                                |
| <b>Subtotal with CFDA#</b>   |             | <b>4,855,036</b>                       |
| TASEL-M Phase 2  | 47.082      | 321,228.52                             |
| SCI Apps Int Corp - Frederick  | 99.999      | 1,590.56                               |
| <b>Subtotal Recovery Fund</b>  |             | <b>322,819.08</b>                      |

**CSU FULLERTON AUXILIARY SERVICES CORPORATION**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**4. SUBRECIPIENTS (Continued)**

| Program Title   | CFDA Number | Amount<br>Provided to<br>Subrecipients |
|---|-------------|--|
| BSCR Program @CSFU 11/12  |             | \$ 7,450.00                            |
| SBDC Start Up Boot Camp   |             | 21,001.00                              |
| Equilibrium Dynamics and Binding Kinetics of<br>Intrinsically Disordered Cancer Proteins by<br>EPR Spectroscopy |             | 256.00<br>256.00<br>256.00             |
| CSF-TPP STEM Summer Inst 2012   |             | 15,317.89                              |
| Stem Cell Train 2012-2013   |             | 28,210.00                              |
| <b>Subtotal without CFDA #</b>  |             | <b>72,746.89</b>                       |
| <b>Total Sub-Recipient for FY 12/13</b>   |             | <b><u>\$ 5,250,602</u></b>             |

**CSU FULLERTON AUXILIARY SERVICES CORPORATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FOR THE YEAR ENDED JUNE 30, 2013**

**Section I-Summary of Auditor's Results**

1. The auditors' report expresses an unmodified opinion on the financial statements of CSU Fullerton Auxiliary Services Corporation.
2. No significant deficiencies or material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of CSU Fullerton Auxiliary Services Corporation, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal controls over major federal award programs were disclosed during the audit.
5. The auditors' report on compliance for the major federal award programs for CSU Fullerton Auxiliary Services Corporation expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs included:

| Program Title  | CFDA Number |
|--|-------------|
| Small Business Development Center                            | 59.037      |
| Gaining Early Awareness and Readiness for Undergrad Programs | 84.334A     |
| The Regents of The University of California - Berkley        | 93.658      |

8. The threshold used for distinguishing between Type A and Type B programs was \$598,487.
9. CSU Fullerton Auxiliary Services Corporation was determined to be a low-risk auditee.



**CSU FULLERTON AUXILIARY SERVICES CORPORATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**Section II-Financial Statement Findings**

There were no financial statement findings.

**Section III-Federal Award Findings and Questioned Costs**

There were no federal award findings or questioned costs.