

**CSU FULLERTON
AUXILIARY SERVICES CORPORATION**

**SINGLE AUDIT REPORT
JUNE 30, 2014
(With Independent Auditors' Report Thereon)**

CSU FULLERTON AUXILIARY SERVICES CORPORATION

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Guzman & Gray

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Mark Gray, C.P.A.
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INDEPENDENT AUDITORS' REPORT

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

Report on the Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of CSU Fullerton Auxiliary Services Corporation (A California State University Auxiliary Organization) (ASC) for the year ended June 30, 2014, and the related notes (the financial statement).

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit 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 the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

INDEPENDENT AUDITORS' REPORT (Continued)


Auditors' Responsibility (Continued)

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of CSU Fullerton Auxiliary Services Corporation for the year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in cursive script, appearing to read "Guzman & Gray".

Guzman & Gray CPAs
Long Beach, CA
September 3, 2014

Guzman & Gray

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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, 2014, 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 September 3, 2014.

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.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (Continued)

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 September 3, 2014.

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
September 3, 2014

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INDEPENDENT AUDITORS' 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, 2014. ASC's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' 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.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133 (Continued)

Auditors' 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, 2014.

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.

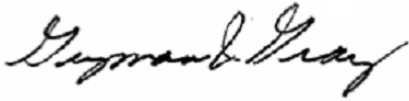
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement 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.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133 (Continued)

Report on Internal Control over Compliance (Continued)

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.

A handwritten signature in cursive script, appearing to read "Guzman & Gray".

Guzman & Gray CPAs
Long Beach, CA
September 3, 2014

**CSU Fullerton Auxiliary Service Corporation
Schedule of Expenditures of Federal Awards
For the Year Ending June 30, 2014**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
Research and Development Cluster:			
Department of Agriculture National Institute of Food and Agriculture			
Direct Program:			
Higher Education Grants	10.217	2011-38411-30536	\$ 70,229
Hispanic Serving Institutions Education Grants	10.223	2011-38422-30838	120,963
Hispanic Serving Institutions Education Grants	10.223	2013-38422-20952	68,144
Hispanic Serving Institutions Education Grants	10.223	2011-38422-30839	106,568
Total Department of Agriculture			365,904
Department of Commerce			
Pass-through program from:			
State Coastal Conservancy	11.463	11-107	21,139
Total Department of Commerce			21,139
Department of Defense:			
Direct Program:			
Department of Army Army Research & Material Comm	12.420	W81XWH-08-1-0025	24,550
Department of Army Army Research & Material Comm	12.420	W81XWH-09-1-0682	336,544
Department of Army Army Research & Material Comm	12.420	W81XWH-11-1-0765	265,996
Pass-through program from:			
Psomas and Associates	12.100	2SA1020100	(142)
Science Applications International Corporation	12.100	P010144597	35,617
BAE Systems	12.602	825624 Prime #HQ0147-07-C-0196	65,084
California Institute of Technology	12.800	52-1093840	17,770
Total Department of Defense			745,419
Department of Interior:			
Direct Program			
Geological Survey	15.808	G09 AC00415 Amendment #001	4,788
Pass-through program from:			
University of California Santa Cruz	15.423	Subaward No. S0182977	51,498
Total Department of Interior			56,286
Department of Justice:			
Direct Program			
National Institute of Justice Research, Evaluation & Dvpt	16.560	2013-MU-CX-0038	24,492
Total Department of Justice			\$ 24,492

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, 2014**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
National Aeronautics & Space Administration:			
Direct program:			
NASA	43.001	NNJ00 HD94G	\$ 2,221
Pass-through programs from:			
NASA, Jet Propulsion Laboratory	43.001	Prime # NM0710831/ SubContract #1307910	137,631
CAL TECH/NASA	43.001	Prime NASA # NNX09AC35G Sub# 65D-1086904	9,261
Total National Aeronautics &Space Administration			149,113
National Science Foundation:			
Direct programs:			
Engineering Grants	47.041	10324701	21,839
Engineering Grants	47.041	ECCS-1150507	67,421
Engineering Grants	47.041	IIP-1414545	22,157
Mathematical & Physical Sciences	47.049	AST-1211213	51,513
Mathematical & Physical Sciences	47.049	PHY-1307489	20,539
Mathematical & Physical Sciences	47.049	PHY-1307545	11,304
Mathematical & Physical Sciences	47.049	1321339	287,536
Mathematical & Physical Sciences	47.049	DMS-1401316	36,864
Mathematical & Physical Sciences	47.049	CHE-0844110 Amend#2	20,003
Mathematical & Physical Sciences	47.049	PHY-0965793	99,726
Mathematical & Physical Sciences	47.049	PHY-0970147	20,660
Mathematical & Physical Sciences	47.049	PHY-0968874	27,170
Mathematical & Physical Sciences	47.049	CHE-1012994	46,426
Geosciences	47.050	EAR-1203549	32,521
Geosciences	47.050	EAR-1140116	25,514
Biological Sciences	47.074	IOS-0818981	18,282
Biological Sciences	47.074	MCB-1245471	14,804
Biological Sciences	47.074	DEB-1355230	5,934
Biological Sciences	47.074	DBI-1041203-001	160,694
Biological Sciences	47.074	MCB-1021187	48,847
Biological Sciences	47.074	IOS-1122256	85,639
Biological Sciences	47.074	IOS-1146993	273,034
Biological Sciences	47.074	DBI-1147176	16,681
Social, Behavioral & Economic Sciences	47.075	SES-0721126	58,642
Social, Behavioral & Economic Sciences	47.075	BCS-1143571	9,911
Education & Human Resources	47.076	HRD-1209200	54,882
Education & Human Resources	47.076	DUE-0716291	1,248
Education & Human Resources	47.076	DUE-0757113	75,717
Education & Human Resources	47.076	DUE-0817335	9,320
Education & Human Resources	47.076	DUE-1035315	415,527
Education & Human Resources	47.076	DUE-1044049	19,383
Education & Human Resources	47.076	HRD-1135573	29,131
Office of International and Integrative Activities	47.079	PHY-1255650	120,068
Trans-NSF Recovery Act Research Support RECOVER	47.082	DUE-0934910	69,043
Trans-NSF Recovery Act Research Support RECOVER	47.082	DUE-0929076	\$ 175,939

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, 2014**

Federal Grantor/Pass-Through Agent/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
National Science Foundation (Continued):			
Pass-through programs from:			
Virginia Polytechnic Inst and State Univ-NSF	47.041	4785758-19978	\$ 52,821
University of Wisconsin, Milwaukee	47.049	123405533	122,390
University of Southern California	47.050	Y83119	6,927
UCI	47.070	2013-2908	44,293
Simbiotic Software (NSF Prime)	47.070	1227245	1,165
Total National Science Foundation			2,681,515
Department of Energy:			
Direct program:			
US Department of Energy	81.049	DE-FG02-04ER1557	94,696
Total Department of Energy			94,696
Department of Health & Human Services:			
Direct programs:			
Minority Health and Health Disparities Research	93.307	5T37M001368-15 REV	212,343
Minority Health and Health Disparities Research	93.307	5TS7MD001368-14	46,131
Cancer Cause and Prevention Research	93.393	5R01-CA 149324-03	74,290
Cancer Cause and Prevention Research	93.393	5R01-CA 149324-04	370,578
Cancer Cause and Prevention Research	93.393	3R01CA149324-03S1	71,439
Cancer Cause and Prevention Research	93.393	3R01CA149324-04S2	33,082
Cancer Cause and Prevention Research	93.393	5 R01 CA 149324-02	1,462
Cancer Centers Support Grants	93.397	5U54CA-153458-03	187,512
Cancer Centers Support Grants	93.397	5U54CA-153458-04	450,523
Cancer Centers Support Grants	93.397	3U54CA153458-03S1	21,482
Cancer Centers Support Grants	93.397	1P20CA174292-01	121,047
Cancer Centers Support Grants	93.397	3U54-CA153458-04SI	53,816
Cancer Centers Support Grants	93.397	3U54CA153458-04S2	29,887
Cancer Centers Support Grants	93.397	1P20CA174292-02	41,555
Cancer Centers Support Grants	93.397	1P20CA174292-02	19,642
Extramural Research Programs in the Neurosciences & 1	93.853	1R15NS070774	39,580
Allergy, Immunology and Transplantation Research	93.855	2 R 15 A 1047115-03	89,960
Allergy, Immunology and Transplantation Research	93.855	1 R00AI101167-02	135,924
Biomedical Research and Research Training	93.859	1R15GM090169-01	77,026
Biomedical Research and Research Training	93.859	2T34GM008612-17	52,277
Biomedical Research and Research Training	93.859	2T34GM008612-18	334,214
Biomedical Research and Research Training	93.859	2T34GM008612-18	9,603
Biomedical Research and Research Training	93.859	1R15GM100464-01A1	113,674
Pass-through programs from:			
AltaMed Health Services Corporation	93.110	Subcontract Agreement H59MC22656-001	34,597
Public Health Foundation Enterprises, Inc. (PHFE)	93.701	Prime Award No. RR031404	27,475
University of Illinois at Urbana- Champaign	93.859	2009-06358-02 CODEA1030	7,879
Total Department of Health and Human Services			\$ 2,656,998

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, 2014**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
Department of Homeland Security:			
Pass-through programs from:			
University of Maryland	97.R	Z905703	\$ 24,406
University of Maryland	97.R	Z940601	48,194
University of Maryland	97.R	Z905903	61,869
University of Maryland	97.R	79202H	2,038
Total Homeland security Agency			136,507
Total Research and Development Cluster			6,932,069
Other Federal Programs			
National Science Foundation:			
Direct programs:			
Computer and Information Science and Engineering	47.070	DUE-0966068	89,849
Education & Human Resources	47.076	DUE-1122823	110,327
Pass-through programs from:			
CSU Sacramento State University Enterprises Corporati	47.076	HRD 0802628-5153	3,535
CSU Sacramento State University Enterprises Corporati	47.076	HRD 0802628-5153	21,961
CSU Sacramento State University Enterprises Corporati	47.076	523801	15,000
University of Las Vegas/Prime: NSF	47.076	Prime NSF DUE-1023048	4,317
Total National Science Foundation			244,989
Department of Education:			
Direct programs:			
Higher Education Institutional Aid	84.031C	P031C110116	437,717
Higher Education Institutional Aid	84.031C	P031C110116	678,249
Higher Education Institutional Aid	84.031M	P031 M105074-11	169,884
Higher Education Institutional Aid	84.031M	P031 M105074-11	269,710
Office Of Postsecondary Education	84.116Z	P 116 Z 100226	49,261
Office Of Postsecondary Education	84.116Z	P 116 Z 100225	137,478
Office Of Postsecondary Education	84.116G	P 116 G 100185	103,158
Office of Special Education & Rehabilitative Services	84.325K	H 325 K 130403	150,322
Office of Special Education & Rehabilitative Services	84.325K	H 325 K 090416-11	101,041
Office of Special Education & Rehabilitative Services	84.325T	H 325 T 100018	253,764
Gaining Early Awareness and Readiness for Undergrad	84.334A	P 334 A 990686	410
Gaining Early Awareness and Readiness for Undergrad	84.334A	P 33A 080257-11, Action #06	1,439,309
Gaining Early Awareness and Readiness for Undergrad	84.334A	P334A110266	825,993
Gaining Early Awareness and Readiness for Undergrad	84.334A	P334A110266	246,600
Child Care Access Means Parents in School	84.335A	P 335 A 090109-11	26,431
Transition to Teaching	84.350A	U350A110044	\$ 509,852

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, 2014**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
Department of Education (Continued):			
Pass-through programs from:			
Rancho Santiago Community College District Prime: De	84.031C	DO-12-1666 Prime Award #: P03C110183	\$ 208,746
Department of Rehabilitation	84.126A	28140	1,509
Department of Rehabilitation	84.126A	28910	130,391
Placentia-Yorba Linda USD/US DoEducation	84.215X	Sub #S-4905/Prime #U215X090203	(147)
Fullerton School District	84.351D	C-5057	17,603
Fullerton School District	84.351D	C-5057	59,216
Centralia School District	84.366B	N/A	(180)
University of California, Office of the President	84.367	NCLB9-CISP-FULLERTON	(2,606)
University of California, Office of the President	84.367	NCLB 9-CMP-Fullerton	22,500
University of California, Office of the President	84.367	NCLB10-CISP-FULLERTON	45,574
Total Department of Education			5,881,785
Department of Health & Human Services:			
Direct programs:			
Nurse Anesthetist Traineeships	93.124	1 A22HP25964-01-00	30,570
Nursing Workforce Diversity	93.178	5 D19 HP14616-03-00	
		Grant #: D19HP14616	6,766
Nursing Workforce Diversity	93.178	1 D19HP25909-01-00	266,730
Child Health and Human Development Extramural Rese	93.865	1G11HD076483-01	59,951
Family and Community Violence Prevention Program	93.910	1YEPMP120069-01-00	94,356
Family and Community Violence Prevention Program	93.910	1YEPMP120069-02-00	179,216
Pass-through programs from:			
San Diego State University Research Foundation/Prime:	93.249	56483C P1364 7804 212/E0010332	
		Prime: 5UB6HP20202-03-00	39,944
The Regents of The University of California-Berkeley	93.658	00007937 Prime:12-2011	7,613
The Regents of The University of California-Berkeley	93.658	P031C110116-13	1,058,349
Total Department of Health & Human Services			1,743,495
Department of Homeland Security:			
Pass-through programs from:			
CSU Office of the Chancellor	97.067	Grant #2012-0085 Sub # X00212-FLAUX	20,160
Total Homeland security Agency			20,160
Corporation for National and Community Service			
Direct Program:			
Planning and Program Development Grants	94.007		
Pass-through programs from:			
Americorps Jumpstart-Cash Match	94.006		1,801
Jumpstart for Young Children	94.006	510200	14,595
Jumpstart for Young Children	94.006	510200	61,076
Jumpstart for Young Children	94.006	510200	51
Total Corporation for National and Community Service			\$ 77,523

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, 2014**

<u>Federal Grantor/Pass-Through Agent/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
Department of Interior:			
Pass-through program from:			
Office of Historic Preservation	15.904	C8954512	\$ 6,000
Total Department of Interior			6,000
Department of Labor:			
Pass-through programs from:			
City of Santa Ana	17.268	H-1B OC B2E	11,416
Total Department of Labor			11,416
Small Business Administration			
Direct programs:			
Small Business Development Center	59.037	SBAHQ-13-b-0046-0002	38,769
Small Business Development Center	59.037	SBAHQ-13-b-0046-0002	1,312,172
Small Business Development Center	59.037	SBAHQ-14-b-0048	466,657
Small Business Development Center	59.037	1-603001-Z-0111	380,720
Total Small Business Administration-Major Direct			2,198,318
Department of Transportation:			
Direct programs:			
Highway Training and Education	20.215	DTFH64-113-G-00140 thru 00145	28,212
Total Department of Transportation			28,212
United States Agency for International Development			
Direct programs:			
ACE/HED: American Council on Education/Higher Edu	98.012	AEG-A-00-05-00007-00	31,221
Total USAgency for International Development			31,221
Total Other Programs			<u>10,243,119</u>
TRIO Programs			
Department of Education:			
Direct programs:			
TRIO-Upward Bound	84.047A	P 047 A 121423	351,907
TRIO-Student Support Services	84.042A	P042 A100911	286,767
Trio Talent Search	84.044A	P044 A110175	196,946
TRIO-McNair Post-Baccalaureate Achievement	84.217A	P217 A080308	187,782
Total Department of Education			1,023,402
Total TRIO Programs			<u>1,023,402</u>
Total Federal Awards Expended			<u>\$ 18,198,590</u>

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, 2014

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 Provided to Subrecipients
Higher Education – Institution Challenge Grants	10.217	\$ 10,879
Habitat Conservation	11.463	10,897
Military Medical Research and Development Bureau of Ocean Energy Management	12.420	227,488
Environmental Studies Program	15.423	26,764
Mathematical and Physical Sciences	47.049	128,650
Biological Sciences	47.074	84,024
Education and Human Resources	47.076	126,913
NSF Recovery Act Research Support	47.082	73,526
Small Business Development Centers	59.037	1,892,065

CSU FULLERTON AUXILIARY SERVICES CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

4. SUBRECIPIENTS (Continued)

Program Title	CFDA Number	Amount Provided to Subrecipients
College Cost Reduction and Access Act Hispanic-Serving Institutions	84.031C	\$ 420,451
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A	40,934
Cancer Cause and Prevention Research	93.393	302,509
Cancer Centers Support Grants	93.397	556,865
Family and Community Violence Prevention Program	93.910	203,393
USAID Development Partnerships for University Cooperation and Development	98.012	14,000
Subtotal with CFDA#		4,119,358
Other		36,134
Subtotal without CFDA #		36,134
Total Sub-Recipient for FY 13/14		\$ 4,155,492

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

Section I-Summary of Auditors' 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
Higher Education Institutional Aid Trio Cluster	84.031
Upward Bound	84.047
Student Support Services	84.042
Talent Search	84.044
McNair Post-Baccalaureate Achievement	84.217

8. The threshold used for distinguishing between Type A and Type B programs was \$545,958.
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, 2013

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.