

**California State University, Dominguez Hills
Toro Auxiliary Partners**

**Schedule of Expenditures of Federal Awards
and Independent Auditor's Reports Required by
the Uniform Guidance**

Year Ended June 30, 2023

**California State University, Dominguez Hills
Toro Auxiliary Partners**

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**California State University, Dominguez Hills
Toro Auxiliary Partners**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Expenditures
Research and Development Cluster				
<u>Department of Defense</u>				
Basic, Applied, and Advanced Research in Science and Engineering	12.630		\$ -	\$ 492,624
Total Department of Defense			-	492,624
<u>National Science Foundation</u>				
Computer and Information Science and Engineering	47.070		-	36,896
Computer and Information Science and Engineering	47.070		-	117
Computer and Information Science and Engineering	47.070		-	22,486
Pass-through from University of Texas at El Paso (UTEP)				
Computer and Information Science and Engineering	47.070	226100958B	-	55,801
Computer and Information Science and Engineering	47.070	226100998L	-	39,052
Pass-through from University of CSULB Research Foundation				
Computer and Information Science and Engineering	47.070	SG254122110DH-FND	-	69,080
Pass-through from Northeastern IL University				
Computer and Information Science and Engineering	47.070	21049-211729-CSUDH	-	26,437
Total Computer and Information Science and Engineering			-	249,869
Biological Sciences	47.074		-	23,249
Biological Sciences	47.074		-	47,910
Biological Sciences	47.074		-	109,131
Total Biological Sciences			-	180,290
STEM Education	47.076		-	65,241
STEM Education	47.076		-	45,814
STEM Education	47.076		-	72
STEM Education	47.076		-	76,761
STEM Education	47.076		47,316	311,989
STEM Education	47.076		-	640,625
Pass-through from University Corporation at Monterey Bay				
STEM Education	47.076	5052101A-11062018-A	-	323,156
Pass-through from University Enterprises, Inc.				
STEM Education	47.076	533061	-	15,000
STEM Education	47.076	5328.91	-	19,095
Total STEM Education			47,316	1,497,753
Total National Science Foundation			47,316	1,927,912

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Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Expenditures
<u>Department of Energy</u>				
Office of Science Financial Assistance Program	81.049		-	71,402
Total Department of Energy			-	71,402
<u>Department of Education</u>				
Higher Education Institutional Aid	84.031S		-	399,087
Higher Education Institutional Aid	84.031C		669	491,159
Higher Education Institutional Aid	84.031C		-	315,358
Total Department of Education			669	1,205,604
<u>Department of Health and Human Services</u>				
Mental Health Research Grants	93.242		125,345	163,588
Mental Health Research Grants	93.242		41,381	182,001
Total Mental Health Research Grants			166,726	345,589
Alcohol Research Programs	93.273		-	210,580
Pass-through from Carnegie Mellon University				
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	1090547-412579	-	(13,654)
Pass-through from University of Southern California				
Minority Health and Health Disparities Research	93.307	SCON-00002857	-	(2,900)
Trans-NIH Research Support	93.310		6,665	363,716
Congressional Directives	93.493		-	69,959
Biomedical Research and Research Training	93.859		2,000	433,970
Biomedical Research and Research Training	93.859		-	93,558
Biomedical Research and Research Training	93.859		1,000	58,031
Biomedical Research and Research Training	93.859		-	73,601
Pass-through from CSU Long Beach Research Foundation				
Biomedical Research and Research Training	93.859	SG26932210CSIDH-FND	-	4,683
Total Biomedical Research and Research Training			3,000	663,843
Total Department of Health and Human Services			176,391	1,637,133
Total Research and Development Cluster			224,376	5,334,675

**California State University, Dominguez Hills
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**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Expenditures
Other Programs				
<u>Department of Agriculture</u>				
SNAP Cluster				
Pass-through from CSU Chico Research Foundation				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SUB 16-054	-	2,949
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SUB A22-0055-S015	-	32,515
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SUB 20-015	-	45,258
Total SNAP Cluster			-	80,722
Total Department of Agriculture			-	80,722
 <u>Department of Commerce</u>				
Connecting Minority Communities Pilot Program	11.028		-	283,047
Total Department of Commerce			-	283,047
 <u>Department of Interior</u>				
Plant Conservation and Restoration Management	15.245		-	42,919
Preservation of Japanese American Confinement Sites	15.933		15,000	13,621
Total Department of Interior			15,000	56,540
 <u>Department of Justice</u>				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	71,866
Total Department of Justice			-	71,866
 <u>Department of State</u>				
Pass-through from The International Research & Exchanges Board (IREX)				
Academic Exchange Programs - Undergraduate Programs	19.009	FY23-YALI-AEI-CSUDH-01	10,000	153,196
Total Department of the Treasury			10,000	153,196
 <u>Department of Transportation</u>				
Highway Training and Education	20.215		-	950
Highway Training and Education	20.215		-	4,400
Highway Training and Education	20.215		-	13,038
Total Department of Transportation			-	18,388

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<u>Department of the Treasury</u>				
Pass-through from California State University Northridge				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	A19-0069-S004-A01	-	6,826
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	A19-0042-S014	-	33,261
Total Volunteer Income Tax Assistance (VITA) Matching Grant Program			-	40,087
 Pass-through from OPR/CA. Volunteers				
Coronavirus State and Local Fiscal Recovery Funds	21.027	CCSFRF004	18,000	1,131,752
Total Department of the Treasury			18,000	1,171,839
 <u>National Endowment for the Humanities</u>				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	102
Promotion of the Humanities Research	45.161		90,570	168,779
Total National Endowment for the Humanities			90,570	168,881
 <u>Department of Education</u>				
Higher Education Institutional Aid	84.031S		-	462,508
TRIO Cluster				
TRIO_Student Support Services	84.042A		-	312,263
TRIO_Student Support Services	84.042A		-	201,077
Total TRIO_Student Support Services			-	513,340
 TRIO_Talent Search	84.044A		-	(470)
TRIO_Talent Search	84.044A		-	245,340
TRIO_Talent Search	84.044A		-	295,071
Total TRIO_Talent Search			-	539,941
 TRIO_Upward Bound	84.047A		-	102,482
TRIO_Upward Bound	84.047A		-	164,822
TRIO_Upward Bound	84.047A		-	114,013
TRIO_Upward Bound	84.047A		-	170,753
TRIO_Upward Bound	84.047A		-	150,377
TRIO_Upward Bound	84.047A		-	174,284
TRIO_Upward Bound	84.047A		-	114,107
TRIO_Upward Bound	84.047A		-	150,444
TRIO_Upward Bound	84.047A		-	110,960
Total TRIO_Upward Bound			-	1,252,242

**California State University, Dominguez Hills
Toro Auxiliary Partners**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Expenditures
TRIO_McNair Post-Baccalaureate Achievement	84.217A		-	146,833
TRIO_McNair Post-Baccalaureate Achievement	84.217A		-	166,829
Total TRIO_McNair Post-Baccalaureate Achievement			-	313,662
Total TRIO Cluster			-	2,619,185
Fund for the Improvement of Postsecondary Education	84.116K		-	44,992
Minority Science and Engineering Improvement	84.120A		-	277,288
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	84.325K		-	45,403
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		-	505,492
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		-	513,530
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		-	1,062,673
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		-	606,464
Total Gaining Early Awareness and Readiness for Undergraduate Programs			-	2,688,159
Child Care Access Means Parents in School	84.335A		-	410,094
Child Care Access Means Parents in School	84.335A		-	182,389
Total Child Care Access Means Parents in School			-	592,483
Teacher Quality Partnership Grants	84.336S		-	1,580,564
English Language Acquisition State Grants	84.365Z		-	194,633
Pass through from University of California, Office of the President				
Supporting Effective Instruction State Grants	84.367A	ESSA19-CMP-Dominguez Hills	-	47,353
Supporting Effective Educator Development Program	84.423A		-	1,280,630
Total Department of Education			-	9,833,198
<u>National Archives and Records Administration</u>				
National Historical Publications and Records Grants	89.003		-	47,298
Total National Archives and Records Administration			-	47,298

**California State University, Dominguez Hills
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**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Expenditures
<u>Department of Health and Human Services</u>				
Pass-through from University of California - Berkeley				
Foster Care Title IV-E	93.658	00009910	-	(143,274)
Foster Care Title IV-E	93.658	00009910	-	333,697
Foster Care Title IV-E	93.658	00009910	-	746,997
Pass-through from UCLA				
Foster Care Title IV-E	93.658	1187 S WA193	-	(17,949)
Foster Care Title IV-E	93.658	1187 SZA 118	-	93,406
Total Foster Care Title IV-E			-	1,012,877
Total Department of Health and Human Services			-	1,012,877
<u>Corporation for National and Community Service (CNCS)</u>				
Pass-through from JumpStart for Young Children, Inc.				
AmeriCorps State and National	94.006	CFDA-94.006-JS-SITE # 335 Federal	-	860
AmeriCorps State and National	94.006	CFDA-94.006-JS-SITE # 335 Federal	-	23,402
AmeriCorps State and National	94.006	CFDA-94.006-JS-SITE # 335 Private	-	1,676
AmeriCorps State and National	94.006	3350230	-	99,002
Total AmeriCorps State and National			-	124,940
Total Corporation for National and Community Service (CNCS)			-	124,940
Total Other Programs			133,570	13,022,792
Total Expenditures of Federal Awards			\$ 357,946	\$ 18,357,467

See Notes to Schedule of Expenditures of Federal Awards

**California State University, Dominguez Hills
Toro Auxiliary Partners**

**Notes to Schedule of Expenditures of Federal Awards
June 30, 2023**

Note 1 - Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards ("Schedule") presents the activity of all federal award programs of the California State University, Dominguez Hills Toro Auxiliary Partners ("TAP") under programs of the federal government for the year ended June 30, 2023. 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 TAP, it is not intended to and does not present the financial position, changes in net position or cash flows of TAP.

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

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

Note 4 - Subrecipients

TAP passes certain financial awards received to other governments or not-for-profit agencies (subrecipients). As Note 2 describes, TAP 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
California State University, Dominguez Hills Toro Auxiliary Partners
(A California State University Auxiliary Organization)

We have audited, in accordance with 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 the business-type activities and the aggregate remaining fund information of California State University, Dominguez Hills Toro Auxiliary Partners ("TAP") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise TAP's basic financial statements, and have issued our report thereon dated December 19, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered TAP'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of TAP's internal control. Accordingly, we do not express an opinion on the effectiveness of TAP'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether TAP'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*.

TAP's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on TAP's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. TAP's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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
December 19, 2024

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
California State University, Dominguez Hills Toro Auxiliary Partners
(A California State University Auxiliary Organization)

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited California State University, Dominguez Hills Toro Auxiliary Partners' ("TAP") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* that could have a direct and material effect on each of TAP's major federal programs for the year ended June 30, 2023. TAP's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, TAP complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("Government Auditing Standards"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of TAP and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of TAP's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to TAP's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on TAP's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about TAP's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding TAP's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of TAP's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 TAP's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material

weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the business-type activities and the aggregate remaining fund information of TAP as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise TAP's basic financial statements. We issued our report thereon dated December 19, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Los Angeles, California
December 19, 2024

California State University, Dominguez Hills
Toro Auxiliary Partners

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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? ☒ yes ☐ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ 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:

Assistance Listing Number(s)

Name of Federal Program or Cluster

Various
21.027
Various

Research and Development Cluster
Coronavirus State and Local Fiscal Recovery Funds
TRIO Cluster

Dollar threshold used to distinguish between type A and B programs

\$750,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no

California State University, Dominguez Hills
Toro Auxiliary Partners

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section II - Financial Statement Findings

Finding No. 2023-001

Criteria

Internal controls should be in place to provide reasonable assurance that the financial statements are prepared in accordance with U.S. GAAP.

Condition / Context

During the year ended June 30, 2023, it was identified that expenditures related to grants and contracts were improperly excluded from revenues and expenses in the current and prior period.

Cause

Proper controls were not in place to ensure that grant and contract expenditures and related revenues were recorded in the proper period.

Effect

Audit adjustments of \$1,321,466 for the year ended June 30, 2023 were required to increase accounts receivable, accounts payable and accrued liabilities, grants and contracts revenues, and research expenditures to correctly record grant operations in the proper periods.

Repeat Finding

Yes, see prior year finding 2022-001

Auditor's Recommendation

TAP should reinforce existing policies and update policies to reflect all the processes regarding proper cut-off of grant and contract operations.

Management Response

Management has reviewed TAP's existing policies and related internal controls, and implemented controls to ensure all processes regarding the proper recognition of expenses and revenues are accurately recorded to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

Section III - Federal Award Findings and Questioned Costs

None reported.



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