

**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, 2024

**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, 2024

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 Agriculture</u>				
Agriculture and Food Research Initiative (AFRI)	10.310		\$ -	\$ 2,000
Total Department of Agriculture			-	2,000
<u>Department of Defense</u>				
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	27,791
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	5,630
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	48,856
Total Department of Defense			-	82,277
<u>Department of Interior</u>				
Plant Conservation and Restoration Management	15.245		-	4,237
Total Department of Interior			-	4,237
<u>National Science Foundation</u>				
Computer and Information Science and Engineering	47.070		-	10,653
Computer and Information Science and Engineering	47.070		-	70,195
Computer and Information Science and Engineering	47.070		-	48,723
Computer and Information Science and Engineering	47.070		-	37,051
Pass-through from University of Texas at El Paso (UTEP)				
Computer and Information Science and Engineering	47.070	226100998L	-	48,835
Computer and Information Science and Engineering	47.070	226101090P	-	105,445
Pass-through from University of CSULB Research Foundation				
Computer and Information Science and Engineering	47.070	SG254122110DH-FND	-	52,975
Pass-through from Northeastern IL University				
Computer and Information Science and Engineering	47.070	21049-211729-CSUDH	-	63,392
Total Computer and Information Science and Engineering			-	437,269
Biological Sciences	47.074		-	36,497
Biological Sciences	47.074		-	199,849
Total Biological Sciences			-	236,346
Social, Behavioral, and Economic Sciences	47.075		-	59,799
Social, Behavioral, and Economic Sciences	47.075		-	1,620
Total Social, Behavioral, and Economic Sciences			-	61,419

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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
STEM Education	47.076		-	59,860
STEM Education	47.076		210,865	252,264
STEM Education	47.076		-	363,655
STEM Education	47.076		-	53,792
STEM Education	47.076		-	138,639
STEM Education	47.076		-	64,407
Pass-through from University Corporation at Monterey Bay				
STEM Education	47.076	5052101A-11062018-A	-	360,365
Pass-through from University of Texas at El Paso (UTEP)				
STEM Education	47.076	226101163C	-	2,390
Pass-through from CSU Sacramento				
STEM Education	47.076	533064	-	19,962
Total STEM Education			<u>210,865</u>	<u>1,315,334</u>
Total National Science Foundation			<u>210,865</u>	<u>2,050,368</u>
 <u>Department of Energy</u>				
Office of Science Financial Assistance Program	81.049		-	69,088
Pass-through from Infranergy LLC				
Office of Science Financial Assistance Program	81.049	SBIR Program Subaward Agreement	-	605
Total Department of Energy			<u>-</u>	<u>69,693</u>
 <u>Department of Education</u>				
Higher Education Institutional Aid	84.031		-	25,835
Higher Education Institutional Aid	84.031		-	432,968
Higher Education Institutional Aid	84.031		-	786,130
Higher Education Institutional Aid	84.031		<u>19,022</u>	<u>975,366</u>
Total Higher Education Institutional Aid			<u>19,022</u>	<u>2,220,299</u>
Minority Science and Engineering Improvement	84.120		-	99,949
Minority Science and Engineering Improvement	84.120		<u>-</u>	<u>204,794</u>
Total Minority Science and Engineering Improvement			<u>-</u>	<u>304,743</u>
Child Care Access Means Parents in School	84.335		-	28,572
Child Care Access Means Parents in School	84.335		<u>-</u>	<u>333,383</u>
Total Child Care Access Means Parents in School			<u>-</u>	<u>361,955</u>
Total Department of Education			<u>19,022</u>	<u>2,886,997</u>

California State University, Dominguez Hills
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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 Health and Human Services</u>				
Mental Health Research Grants	93.242		-	62,182
Mental Health Research Grants	93.242		38,877	147,084
Total Mental Health Research Grants			38,877	209,266
 Pass-through from University of California, San Francisco				
Occupational Safety and Health Program	93.262	14639sc	-	1,521
Alcohol Research Programs	93.273		-	45,574
 Pass-through from University of Southern California				
Minority Health and Health Disparities Research	93.307	SCON-00002858	-	(23)
Minority Health and Health Disparities Research	93.307	SCON-00002857	-	(3,682)
 Pass-through from Washington University				
Minority Health and Health Disparities Research	93.307	WU-22-0459	-	(35,122)
Minority Health and Health Disparities Research	93.307	WU-23-0120	-	58,726
Total Minority Health and Health Disparities Research			-	19,899
 Trans-NIH Research Support	93.310		-	141,770
Trans-NIH Research Support	93.310		-	118,201
Total Trans-NIH Research Support			-	259,971
 Cardiovascular Diseases Research	93.837		-	16,015
Biomedical Research and Research Training	93.859		-	113,742
Biomedical Research and Research Training	93.859		-	2,853
Biomedical Research and Research Training	93.859		-	77,939
Biomedical Research and Research Training	93.859		-	245,535
 Pass-through from CSU Long Beach Research Foundation				
Biomedical Research and Research Training	93.859	SG26932210CSIDH-FND	-	8,291
Total Biomedical Research and Research Training			-	448,360
 Pass-through from Rutgers University				
Aging Research	93.866	RCMAR	-	13,594
Total Department of Health and Human Services			38,877	1,014,200
Total Research and Development Cluster			268,764	6,109,772
 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	SUB20-015	-	84,495

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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
Department of Commerce				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SUB# A22-0055-S015	-	58,312
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SUB16-054	-	103
Total SNAP Cluster			-	142,910
Total Department of Agriculture			-	142,910
Connecting Minority Communities Pilot Program	11.028		-	1,826,529
Total Department of Commerce			-	1,826,529
Department of Justice				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	34,711
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	44,884
Total Department of Justice			-	79,595
Department of State				
Pass-through from The International Research & Exchanges Board (IREX)				
Academic Exchange Programs - Undergraduate Programs	19.009	FY23-YALI-AEI-CSUDH-01	10,000	14,700
Public Diplomacy Programs	19.040		-	1,677
Total Department of the State			10,000	16,377
Department of Transportation				
Highway Training and Education	20.215		-	1,450
Highway Training and Education	20.215		-	5,550
Highway Training and Education	20.215		-	1,100
Highway Training and Education	20.215		-	1,050
Total Department of Transportation			-	9,150
Department of the Treasury				
Pass-through from California State University Northridge				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	A16-0069-S004-A01	-	12,394
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	A16-0069-S004-A01	-	664
Total Volunteer Income Tax Assistance (VITA) Matching Grant Program			-	13,058
Pass-through from California Office of Planning and Research				
Coronavirus State and Local Fiscal Recovery Funds	21.027	CCSFRF004	23,500	888,312
Total Department of the Treasury			23,500	901,370

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Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Expenditures
<u>National Endowment for the Humanities</u>				
Promotion of the Humanities Research	45.161		-	53,068
Total National Endowment for the Humanities			-	53,068
 <u>Department of Education</u>				
TRIO Cluster				
TRIO_Student Support Services	84.042		-	325,084
TRIO_Student Support Services	84.042		-	200,737
Total TRIO_Student Support Services			-	525,821
TRIO_Talent Search	84.044		-	316,486
TRIO_Talent Search	84.044		-	324,611
Total TRIO_Talent Search			-	641,097
TRIO_Upward Bound	84.047		-	246,004
TRIO_Upward Bound	84.047		-	(340)
TRIO_Upward Bound	84.047		-	(75)
TRIO_Upward Bound	84.047		-	284,633
TRIO_Upward Bound	84.047		-	282,997
TRIO_Upward Bound	84.047		-	252,338
TRIO_Upward Bound	84.047		-	264,203
Total TRIO_Upward Bound			-	1,329,760
TRIO_McNair Post-Baccalaureate Achievement	84.217		-	223,884
Total TRIO Cluster			-	2,720,562
 Fund for the Improvement of Postsecondary Education	84.116		-	276,120
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	486,587
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	737,112
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	724,184
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	533,888
Total Gaining Early Awareness and Readiness for Undergraduate Programs			-	2,481,771
 Teacher Quality Partnership Grants	84.336		-	1,681,803
English Language Acquisition State Grants	84.365		-	491,265

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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
Pass through from University of California, Office of the President				
Supporting Effective Instruction State Grants	84.367	ESSA19-CMP-Dominguez Hills	-	59,267
Supporting Effective Educator Development Program	84.423		-	366,039
Total Department of Education			-	8,076,827
 <u>National Archives and Records Administration</u>				
National Historical Publications and Records Grants	89.003		-	88,064
Total National Archives and Records Administration			-	88,064
 <u>Department of Health and Human Services</u>				
Congressional Directives	93.493		-	3,643
Pass-through from University of California - Berkeley				
Foster Care Title IV-E	93.658	00010498	-	833,718
Pass-through from UCLA				
Foster Care Title IV-E	93.658	1187SZA118	-	78,340
Total Foster Care Title IV-E			-	912,058
Total Department of Health and Human Services			-	915,701
 <u>Corporation for National and Community Service (CNCS)</u>				
Pass-through from JumpStart for Young Children, Inc.				
AmeriCorps State and National	94.006	3350230	-	91,461
Pass-through from JusticeCorp University Partnership				
AmeriCorps State and National	94.006	MOU#2022-204	-	9,738
Total AmeriCorps State and National			-	101,199
Total Corporation for National and Community Service (CNCS)			-	101,199
 <u>Department of Homeland Security</u>				
Scientific Leadership Awards	97.062		-	54,731
Total Department of Homeland Security			-	54,731
 Total Other Programs				33,500
 Total Expenditures of Federal Awards				\$ 302,264
				\$ 18,375,293

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, 2024**

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, 2024. 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 (*Government Auditing Standards*), 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, 2024, and the related notes to the financial statements, which collectively comprise TAP's basic financial statements, and have issued our report thereon dated December 23, 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 2024-001 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.



Los Angeles, California
December 23, 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, 2024. 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, 2024.

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, 2024, and the related notes to the financial statements, which collectively comprise TAP's basic financial statements. We issued our report thereon dated December 23, 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 23, 2024

California State University, Dominguez Hills
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Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

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	Research and Development Cluster
11.028	Connecting Minority Communities Pilot Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.336	Teacher Quality Partnership Grants
93.658	Foster Care Title IV-E

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, 2024**

Section II - Financial Statement Findings

Finding No. 2024-001

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, 2024, 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

To correctly record grant operations in the proper periods, audit adjustments of \$1,257,953 for the year ended June 30, 2024 were required to decrease grants and contracts revenues and research expenditures and audit adjustments of \$63,513 were required to increase accounts receivable and accounts payable and accrued liabilities.

Repeat Finding

Yes, see prior year finding 2023-001

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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