

**CSU** The California  
State University

# SINGLE AUDIT REPORTS

2021-2022



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# INDEPENDENT AUDITORS' REPORT

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KPMG LLP  
Suite 1500  
550 South Hope Street  
Los Angeles, CA 90071-2629

**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**

The Board of Trustees  
California State University:

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 the business-type activities and the aggregate discretely presented component units of the California State University (the University), which comprise the University's statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 15, 2023.

Our report includes a reference to other auditors who audited the financial statements of 91 of the 93 aggregate discretely presented component units, which represent 96.5% and 94.4%, respectively, of the assets and revenues of the aggregate discretely presented component units as of June 30, 2022 and for the year then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as they relate to the amounts included for 91 discretely presented component units, is based solely on the reports of the other auditors.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

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

**KPMG LLP**

Los Angeles, California  
March 15, 2023



KPMG LLP  
Suite 1500  
550 South Hope Street  
Los Angeles, CA 90071-2629

**Independent Auditors' 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**

The Board of Trustees  
California State University:

**Report on Compliance for Each Major Federal Program**

*Opinion on Each Major Federal Program*

We have audited California State University's (the University) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2022. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University 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, 2022.

*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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University 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 the University's compliance with the compliance requirements referred to above.

*Other Matter – Federal Expenditures Not Included in the Compliance Audit*

The University's basic financial statements include the operations of the University's discretely presented component units, which expended federal awards totaling \$408,957,564, which are not included in the University's schedule of expenditures of federal awards for the year ended June 30, 2022. Our compliance audit, described in the Opinion on Each Major Federal Program section of our report does not include the operations of these component units because the component units engaged other auditors to perform audits in accordance with the 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).

*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 the University's federal programs.



### *Auditors' 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 the University'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 the University'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 the University'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 the University'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 the University'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.

### *Other Matters*

The results of our auditing procedures disclosed certain instances of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.



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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be significant deficiencies.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

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 discretely presented component units of the University, an agency of the State of California, as of and for the year ended June 30, 2022, and have issued our report thereon dated March 15, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

**KPMG LLP**

Los Angeles, California  
March 15, 2023



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# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended of June 30, 2022

**Student Financial Assistance Cluster:**

Federal Grantor Agency	ALN	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
Department of Education	84.007	Student Financial Aid	Federal Supplemental Educational Opportunity Grants (FSEOG)	Direct Award		\$ 25,379,038.00	\$ -
	84.033	Student Financial Aid	Federal Work-Study Program (FWS)	Direct Award		20,142,074	-
	84.038	Student Financial Aid	Federal Perkins Loan Program (PERKINS LOAN advanced and ACA)	Direct Award		34,149,843	-
	84.063	Student Financial Aid	Federal Pell Grant Program (PELL)	Direct Award		1,025,310,082	-
	84.268	Student Financial Aid	Federal Direct Student Loans (DIRECT LOAN)	Direct Award		1,141,336,489	-
	84.379	Student Financial Aid	Teacher Education Assistance for College and Higher Education Grants (TEACH)	Direct Award		2,086,534	-
	84.408	Student Financial Aid	Postsecondary Education Scholarships for Veteran's Dependents (VETERANS)	Direct Award		12,248	-
<b>Department of Education Total</b>						<b>2,248,416,308</b>	<b>-</b>
Department of Health and Human Services	93.364	Student Financial Aid	Nursing Student Loans (NURSING LOAN)	Direct Award		2,392,127	-
<b>Department of Health and Human Services Total</b>						<b>2,392,127</b>	<b>-</b>
<b>Student Financial Assistance Cluster Total</b>						<b>\$ 2,250,808,435.00</b>	<b>\$ -</b>

**Other Programs and Clusters:**

Federal Grantor Agency	ALN	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Sum of Amount	Amounts Provided to Subrecipients	
U.S. Department of Agriculture	10.223	N/A	Hispanic Serving Institutions Education Grants	Direct Award		\$ 44,593.00	\$ -	
	10.558		Child and Adult Care Food Program	Pass-through California Department of Education	04346-CACFP-12-HU-CS	29,754	-	
	10.561	N/A	SNAP CLUSTER	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Pass-through CSU Chico Research Foundation	A22-0055-S014	2,363	-
				State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Pass-through CSU Chico Research Foundation	SUB18-018	2,002	-
					Sub 18-027	33,170	-	
					Sub18-043	30,741	-	
					A22-0055-S036	107,865	-	
					Pass-through Chico State Enterprises	SUB18-046	8,155	-
				A22-0055-S042	6,546	-		
	<b>SNAP CLUSTER Total</b>						<b>188,479</b>	<b>-</b>
<b>10.561 Total</b>						<b>190,842</b>	<b>-</b>	
<b>U.S. Department of Agriculture Total</b>						<b>265,189</b>	<b>-</b>	
U.S. Department of Commerce	11.419	N/A	Coastal Zone Management Administration Awards	Pass-through San Francisco State University	S22-0002	1,896	-	
			Coastal Zone Management Administration Awards	Pass-through The Regents of the University of Michigan	SUBK00014140	44,519	18,897	
	<b>11.419 Total</b>						<b>46,415</b>	<b>18,897</b>
	11.429	N/A	Marine Sanctuary Program	Direct Award		39,390	-	
<b>U.S. Department of Commerce Total</b>						<b>85,805</b>	<b>18,897</b>	
U.S. Department of Defense	12.550		The Language Flagship Grants to Institutions of Higher Education	Pass-through Institute of International Education	0054-SFSU-8-CHN-280-PO8	138	-	
					0054-SFSU-8-SSC-280-PO10	73,000	-	
					0054-SFSU-8-TT-280-PO9	55,696	-	
					BOR21-SFSU-7-CHN-PO1	275,043	-	
	<b>12.550 Total</b>						<b>403,877</b>	<b>-</b>
	12.630		Basic, Applied, and Advanced Research in Science and Engineering	Pass-through National Science Teaching Association	22-871-038	13,366	-	
	12.900		Language Grant Program	Direct Award		120,499	-	
<b>U.S. Department of Defense Total</b>						<b>537,742</b>	<b>-</b>	
ALN Not Found	12.UNK	N/A	ALN Not Found	Direct Award		167,085	-	
<b>ALN Not Found Total</b>						<b>167,085</b>	<b>-</b>	
U.S. Department of the Interior	15.224	N/A	Cultural and Paleontological Resources Management	Direct Award		25,029	-	
	15.904	N/A	Historic Preservation Fund Grants-In-Aid	Pass-through Historic Preservation, Office of (OHP)	C8965531	1,000	-	
				Pass-through Office of Historic Preservation	P21AF10887	1,000	-	
	<b>15.904 Total</b>						<b>2,000</b>	<b>-</b>
		15.944	N/A	Natural Resource Stewardship	Direct Award		33,252	-
	15.945	N/A	Cooperative Research and Training Programs – Resources of the National Park System	Direct Award		41,467	-	
<b>U.S. Department of the Interior Total</b>						<b>101,748</b>	<b>-</b>	
U.S. Department of Justice	16.525	N/A	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	Direct Award		12,848	-	
	16.922	N/A	Equitable Sharing Program	Pass-through Orange County Sheriff's Department - Regional Narcotics Suppression Program	RSNP 07252013	16,018	-	
<b>U.S. Department of Justice Total</b>						<b>28,866</b>	<b>-</b>	
U.S. Department of the Treasury	21.019	N/A	Coronavirus Relief Fund	Pass-through County of San Diego	County Contract #562508	1,786,476	1,786,476	
	21.027		Coronavirus State and Local Fiscal Recovery Funds	Pass-through California Volunteers, Office of the Governor	CCSFRF011	25,159	-	

CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended of June 30, 2022

Federal Grantor Agency	ALN	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
<b>U.S. Department of the Treasury Total</b>						<b>1,811,635</b>	<b>1,786,476</b>
Office of Personnel Management	27.011	N/A	Intergovernmental Personnel Act (IPA) Mobility Program	Direct Award		45,736	-
<b>Office of Personnel Management Total</b>						<b>45,736</b>	<b>-</b>
National Endowment for the Arts	45.024	N/A	Promotion of the Arts Grants to Organizations and Individuals	Pass-through County of Sonoma (Non-SCOE)	AGREEMENT 6.8.2021	4,000	-
			Promotion of the Arts Grants to Organizations and Individuals	Direct Award		12,840	-
<b>45.024 Total</b>						<b>16,840</b>	<b>-</b>
	45.025	N/A	Promotion of the Arts Partnership Agreements	Pass-through Western States Arts Federation	TW20200170	2,000	-
<b>National Endowment for the Arts Total</b>						<b>18,840</b>	<b>-</b>
National Endowment for the Humanities	45.129	N/A	Promotion of the Humanities Federal/State Partnership	Pass-through California Humanities	HFAP19-67 RP-2052	1,673	-
<b>45.129 Total</b>						<b>13,896</b>	<b>-</b>
	45.149		Promotion of the Humanities Division of Preservation and Access	Direct Award		665	-
	45.160	N/A	Promotion of the Humanities Fellowships and Stipends	Direct Award		30,066	-
				Pass-through Association of Tribal Archives, Libraries & Museums	27	4,507	-
<b>45.160 Total</b>						<b>34,573</b>	<b>-</b>
	45.164	N/A	Promotion of the Humanities Public Programs	Direct Award		11,916	-
<b>National Endowment for the Humanities Total</b>						<b>62,723</b>	<b>-</b>
National Science Foundation	47.076	N/A	Education and Human Resources	Pass-through Missouri State University	16043-007	3,622	-
<b>National Science Foundation Total</b>						<b>3,622</b>	<b>-</b>
Small Business Administration	59.075	N/A	Shuttered Venue Operators Grant Program	Direct Award		5,342,357	-
<b>59.075 Total</b>						<b>5,342,357</b>	<b>-</b>
<b>Small Business Administration Total</b>						<b>5,342,357</b>	<b>-</b>
U.S. Department of Environment Protection Agency	66.461	N/A	Regional Wetland Program Development Grants	Direct Award		97,841	-
			Regional Wetland Program Development Grants	Pass-through Association of Bay Area Governments	CD 99T93501	11,444	-
<b>66.461 Total</b>						<b>109,285</b>	<b>-</b>
<b>U.S. Department of Environment Protection Agency Total</b>						<b>109,285</b>	<b>-</b>
U.S. Department of Energy	81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	Direct Award		280,906	-
<b>U.S. Department of Energy Total</b>						<b>280,906</b>	<b>-</b>
U.S. Department of Education	84.031	N/A	Higher Education Institutional Aid	Direct Award		2,996,049	60,951
				Pass-through San Mateo County Community College District	681233	42,434	-
					P031S160245	75,966	-
<b>84.031 Total</b>						<b>3,114,449</b>	<b>60,951</b>
	84.042	TRIO CLUSTER	TRIO Student Support Services	Direct Award		1,574,427	-
	84.044	TRIO CLUSTER	TRIO Talent Search	Direct Award		810,086	-
	84.047	TRIO CLUSTER	TRIO Upward Bound	Direct Award		2,432,447	-
	84.103	TRIO CLUSTER	TRIO Staff Training Program	Direct Award		796,028	-
	84.217	TRIO CLUSTER	TRIO McNair Post-Baccalaureate Achievement	Direct Award		432,228	-
<b>TRIO CLUSTER Total</b>						<b>6,045,216</b>	<b>-</b>
	84.129		Rehabilitation Long-Term Training	Direct Award		469,692	-
	84.235		Rehabilitation Services Demonstration and Training Programs	Direct Award		234,361	-
	84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	Direct Award		685,415	-
	84.326		Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	Direct Award		557,068	-
	84.335		Child Care Access Means Parents in School	Direct Award		946,390	-
	84.365	N/A	English Language Acquisition State Grants	Direct Award		497,429	-
	84.367	N/A	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Pass-through Regents of the University of California	ESSA18-CMP-STANISLAUS	1,381	-
					0070-S-ZB859	30,373	-
					ESSA21-CMP-SONOMA	26,019	-
					ESSA19-CMP-STANISLAUS	33,508	-
					ESSA21-CWP-STANISLAUS	35,114	-
					ESSA21-CGEP-STANISLAUS	29,773	-
<b>84.367 Total</b>						<b>156,168</b>	<b>-</b>
	84.382		Strengthening Minority-Serving Institutions	Direct Award		158,005	-
	84.411	N/A	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	Direct Award		698,616	198,410

CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended of June 30, 2022

Federal Grantor Agency	ALN	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
	84.425E	N/A	COVID-19 Higher Education Emergency Relief Fund-Student Aid Portion	Direct Award		727,029,926	-
	84.425F	N/A	COVID-19 Higher Education Emergency Relief Fund-Institutional Portion	Direct Award		830,820,435	-
	84.425L	N/A	COVID-19 Higher Education Emergency Relief Fund-Minority Serving Institutions	Direct Award		80,762,911	-
<b>U.S. Department of Education Total</b>						<b>1,652,176,081</b>	<b>259,361</b>
U.S. Department of Health and Human Services	93.157		Centers of Excellence	Pass-through The Regents of The University of California, San Francisco	11245sc	18,160	-
	93.354	N/A	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Pass-through CA Department of Public Health	21-11049	29,887	-
	93.575		Child Care and Development Block Grant	Pass-through California Department of Education	CCTR-1050	53,606	-
				Pass-through City & County of San Francisco	P170053	462,049	-
<b>93.575 Total</b>						<b>515,655</b>	<b>-</b>
	93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Pass-through California Department of Education	CCTR-1050	116,614	-
	93.600		Head Start	Pass-through California Department of Education	15291, 15292, 15492	118,225	-
	93.658	N/A	Foster Care Title IV-E	Pass-through Regents of the University of California	9207	1,034	-
			Foster Care Title IV-E	Pass-through The Regents of The University of California, Berkeley	10504	1,180,090	-
					10507	1,097,865	-
<b>93.658 Total</b>						<b>2,278,989</b>	<b>-</b>
	93.732		Mental and Behavioral Health Education and Training Grants	Direct Award		437,349	-
				Pass-through The Regents of The University of California, Berkeley	9668	89,190	-
<b>93.732 Total</b>						<b>526,539</b>	<b>-</b>
<b>U.S. Department of Health and Human Services Total</b>						<b>3,604,069</b>	<b>-</b>
Corporation for National and Community Service	94.006	N/A	AmeriCorps	Pass-through California Volunteers	17AFHY26-F211	4,351	-
			AmeriCorps	Pass-through Jumpstart for Young Children, Inc.	20AFHY27-F211	64,598	-
					ALN-94.006-JS-SITE #322	313,774	-
<b>94.006 Total</b>						<b>382,723</b>	<b>-</b>
	94.013	N/A	Volunteers in Service to America	Direct Award		29,637	-
<b>Corporation for National and Community Service Total</b>						<b>412,360</b>	<b>-</b>
U.S. Department of Homeland Security	97.039	N/A	Hazard Mitigation Grant	Pass-through California Governor's Office of Emergency Services (CalOES)	4344-PJ0176-008	40,779	-
				Pass-through CA Office of Emergency Services	4344-PJ0194-42F	15,358	-
					DR4353-PL0149	159,700	-
<b>97.039 Total</b>						<b>215,837</b>	<b>-</b>
<b>U.S. Department of Homeland Security Total</b>						<b>215,837</b>	<b>-</b>
<b>Other Programs and Clusters Total</b>						<b>\$ 1,665,269,886</b>	<b>\$ 2,064,734</b>

**Research and Development (R&D) Cluster:**

Federal Grantor Agency	ALN	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Sum of Amount	Amounts Provided to Subrecipients
U.S. Department of Agriculture	10.226	Research and Development	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	Pass-through The Regents of The University of California, Davis	A20-1464-S001-A02	\$ 32,997.00	\$ -
	10.561	Research and Development	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Pass-through California Department of Public Health/Nutrition Education Obesity Prevention Branch	18-10419	519,140	-
	10.664	Research and Development	Cooperative Forestry Assistance	Direct Award		28,245	-
	10.699	Research and Development	Partnership Agreements	Direct Award		42	-
<b>U.S. Department of Agriculture Total</b>						<b>580,424</b>	<b>-</b>
U.S. Department of Commerce	11.012	Research and Development	Integrated Ocean Observing System (IOOS)	Pass-through Monterey Bay Aquarium Research Institute	1611290	37,994	-
					2111126	24,490	-
<b>11.012 Total</b>						<b>62,484</b>	<b>-</b>
	11.417	Research and Development	Sea Grant Support	Pass-through Regents of the University of California	A21-1572-S003	77,007	-
				Pass-through The Regents of The University of California, San Diego	115695621 (S9002320)	26,888	-
<b>11.417 Total</b>						<b>103,895</b>	<b>-</b>
	11.419	Research and Development	Coastal Zone Management Administration Awards	Pass-through The Regents of the University of Michigan	SUBK00016848	76,370	-
	11.420	Research and Development	Coastal Zone Management Estuarine Research Reserves	Direct Award		839,470	-
				Pass-through Merkel & Associates, Inc.	1305M319FNFFP0234	13,742	-
					3002.19.065658	165,419	-

CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended of June 30, 2022

Federal Grantor Agency	ALN	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
	<b>11.420 Total</b>					1,018,631	-
	11.454	Research and Development	Unallied Management Projects	Direct Award		44,036	-
	11.999	Research and Development	Marine Debris Program	Direct Award		30,776	-
<b>U.S. Department of Commerce Total</b>						<b>1,336,192</b>	-
U.S. Department of Defense	12.006	Research and Development	National Defense Education Program	Direct Award		4,241	-
	12.300	Research and Development	Basic and Applied Scientific Research	Direct Award		37,989	-
				Pass-through Regents of the University of California	A18-0896-S001-P06921	26,055	-
	<b>12.300 Total</b>					64,044	-
	12.431	Research and Development	Basic Scientific Research	Direct Award		153,618	-
	12.630	Research and Development	Basic, Applied, and Advanced Research in Science and Engineering	Direct Award		139,304	-
<b>U.S. Department of Defense Total</b>						<b>361,207</b>	-
ALN Not Found	12.UNK	Research and Development	ALN Not Found	Pass-through University of California, Santa Cruz	A20-0287-S001	69,638	-
<b>ALN Not Found Total</b>						<b>69,638</b>	-
U.S. Department of the Interior	15.232	Research and Development	Joint Fire Science Program	Direct Award		3,408	-
	15.246	Research and Development	Threatened and Endangered Species	Direct Award		37,177	-
	15.512	Research and Development	Central Valley Improvement Act, Title XXXIV	Direct Award		18,757	-
	15.564	Research and Development	Central Valley Project Conservation	Direct Award		45,180	-
	15.608	Research and Development	Fish and Wildlife Management Assistance	Direct Award		49,071	21,679
	15.657	Research and Development	Endangered Species Recovery Implementation	Direct Award		80,608	-
				Pass-through Fish & Wildlife, Department of (DFW)	F18AC00359	13,676	-
	<b>15.657 Total</b>					94,284	-
	15.664	Research and Development	Fish and Wildlife Coordination and Assistance	Direct Award		22,093	-
	15.670	Research and Development	Adaptive Science	Pass-through CSU Chico Research Foundation	Sub 19-009	1,777	-
	15.808	Research and Development	U.S. Geological Survey Research and Data Collection	Direct Award		68,274	-
	15.810	Research and Development	National Cooperative Geologic Mapping	Direct Award		7,640	-
	15.945	Research and Development	Cooperative Research and Training Programs – Resources of the National Park System	Direct Award		9,623	-
<b>U.S. Department of the Interior Total</b>						<b>357,284</b>	<b>21,679</b>
U.S. Department of Justice	16.560	Research and Development	National Institute of Justice Research, Evaluation, and Development Project Grants	Direct Award		107,075	-
<b>U.S. Department of Justice Total</b>						<b>107,075</b>	-
National Aeronautics and Space Administration	43.001	Research and Development	Science	Direct Award		1,368,215	632,309
				Pass-through Smithsonian Astrophysical Observatory	GO9-20082A	29,502	-
				Pass-through The Washington University	WU-21-274	81,760	-
				Pass-through Children's Creativity Museum	09/06/18 AGREEMENT	63	-
				Pass-through The Regents of the University of Colorado	1559320	62,322	-
				Pass-through University of New Hampshire	L0082	252,659	33,358
				Pass-through Secor Strategoes LLC	AWARD LETTER 1.7.22	1,564	-
	<b>43.001 Total</b>					1,796,085	665,667
	43.008	Research and Development	Office of Stem Engagement (OSTEM)	Pass-through Regents of the University of California	AWARD NOTICE 8.18.21	15,000	-
					AWARD NOTICE 4.11.22	1,204	-
	<b>43.008 Total</b>					16,204	-
<b>National Aeronautics and Space Administration Total</b>						<b>1,812,289</b>	<b>665,667</b>
National Endowment for the Humanities	45.161	Research and Development	Promotion of the Humanities Research	Direct Award		5,102	-
<b>National Endowment for the Humanities Total</b>						<b>5,102</b>	-
National Science Foundation	47.041	Research and Development	Engineering	Direct Award		1,016,980	34,733
				Pass-through The Regents of The University of California, Berkeley	10631	27,731	-
	<b>43.041 Total</b>					1,044,711	34,733
	47.049	Research and Development	Mathematical and Physical Sciences	Direct Award		302,279	-
				Pass-through Regents of the University of California	0757 G YA149	230,993	-
	<b>47.049 Total</b>					533,272	-
	47.050	Research and Development	Geosciences	Direct Award		330,208	-
				Pass-through Yale University	GR104085(CON-80001397)	22,035	-
				Pass-through University of Connecticut	322618	9,508	-
				Pass-through The Regents of The University of California	10619	6,853	-
	<b>47.050 Total</b>					368,604	-

CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended of June 30, 2022

Federal Grantor Agency	ALN	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
	47.070	Research and Development	Computer and Information Science and Engineering	Direct Award		235,152	-
				Pass-through Lawrence Livermore Labs	B645313	57,036	-
	<b>47.070 Total</b>					292,188	-
	47.074	Research and Development	Biological Sciences	Direct Award		1,119,654	74,167
				Pass-through The Regents of The University of California, San Francisco	9807sc	474,456	-
				Pass-through Oregon State University	S2210A-A	2,301	-
	<b>47.074 Total</b>					1,596,411	74,167
	47.075	Research and Development	Social, Behavioral, and Economic Sciences	Direct Award		269,433	-
				Pass-through The Regents of the University of Colorado	1559878	34,292	-
	<b>47.075 Total</b>					303,725	-
	47.076	Research and Development	Education and Human Resources	Direct Award		4,447,574	621,999
				Pass-through The University of Texas at El Paso	226100998E	62,171	-
				Pass-through University Enterprises, Inc. Sacramento State	532843	894	-
					532844	12,527	-
				Pass-through University of Texas at El Paso	226100955	208,316	-
				Pass-through CSU Fresno Foundation	SC351056-21-02	3,499	-
				Pass-through University Enterprises, Inc	533041	6,422	-
				Pass-through Mathematical Association of America	3-8-710-953	22,574	-
				Pass-through California State University Fresno Foundation	SC351056-21-03	1,001	-
				Pass-through University Enterprises	532851	5,958	-
	<b>47.076 Total</b>					4,770,936	621,999
<b>National Science Foundation Total</b>						<b>8,909,847</b>	<b>730,899</b>
U.S. Department of Energy	81.049	Research and Development	Office of Science Financial Assistance Program	Direct Award		146,413	-
	81.117	Research and Development	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	Pass-through The Regents of The University of California, Lawrence Berkeley National Laboratory	7403049	1,723	-
<b>U.S. Department of Energy Total</b>						<b>148,136</b>	<b>-</b>
U.S. Department of Education	84.031	Research and Development	Higher Education Institutional Aid	Direct Award		127,128	-
	84.365	Research and Development	English Language Acquisition State Grants	Direct Award		150,849	23,865
<b>U.S. Department of Education Total</b>						<b>277,977</b>	<b>23,865</b>
U.S. Department of Health and Human Services	93.084	Research and Development	Prevention of Disease, Disability, and Death by Infectious Diseases	Pass-through The Regents of The University of California, Riverside	S-001314	2,131	-
					S-001457	25,000	-
	<b>93.084 Total</b>					27,131	-
	93.173	Research and Development	Research Related to Deafness and Communication Disorders	Pass-through Trustees of Boston University	4500003762	1,228	-
					4500003318	630	-
	<b>93.173 Total</b>					1,858	-
	93.242	Research and Development	Mental Health Research Grants	Direct Award		516,911	262,067
				Pass-through The Regents of The University of California, San Francisco	13294sc	10,023	-
				Pass-through Trustees of Boston University	4500003259	38,217	-
	<b>93.242 Total</b>					565,151	262,067
	93.243	Research and Development	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Pass-through Regents of the University of California	10989sc	6,647	-
	93.273	Research and Development	Alcohol Research Programs	Pass-through Columbia University	1(GG014711-01)	31,043	-
	93.307	Research and Development	Minority Health and Health Disparities Research	Pass-through The Board of Trustees of the University of Illinois	17233	48,038	-
	93.310	Research and Development	Trans-NIH Research Support	Direct Award		3,300,279	575,358
	93.353	Research and Development	21st Century Cures Act - Beau Biden Cancer Moonshot	Pass-through The Regents of The University of California, San Francisco	12519sc	20,851	-
	93.393	Research and Development	Cancer Cause and Prevention Research	Pass-through University of Southern California	SCON-00002499	79,918	-
	93.394	Research and Development	Cancer Detection and Diagnosis Research	Pass-through The Regents of The University of California, San Francisco	13147sc	17,719	-
	93.837	Research and Development	Cardiovascular Diseases Research	Direct Award		659,612	187,829
	93.847	Research and Development	Diabetes, Digestive, and Kidney Diseases Extramural Research	Pass-through The Regents of The University of California, San Francisco	12378sc	97,014	-

CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended of June 30, 2022

Federal Grantor Agency	ALN	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
	93.855	Research and Development	Allergy and Infectious Diseases Research	Direct Award		49,017	11,057
				Pass-through University of Pittsburgh	CNVA00056912 (131728-1)	158,329	-
	<b>93.855 Total</b>					207,346	11,057
	93.859	Research and Development	Biomedical Research and Research Training	Direct Award		2,943,230	25,754
				Pass-through The Regents of The University of California, San Francisco	10339sc	74,226	-
	<b>93.859 Total</b>					3,017,456	25,754
	93.865	Research and Development	Child Health and Human Development Extramural Research	Direct Award		23,434	-
	93.866	Research and Development	Aging Research	Pass-through The Regents of The University of California, San Francisco	10295sc	92,594	-
					9913SC	16,295	-
					13029sc	51,716	-
				Pass-through Stanford University	61933281-133224	95,500	-
				Pass-through University of South Carolina	20-3976	61,988	-
	<b>93.866 Total</b>					318,093	-
<b>U.S. Department of Health and Human Services Total</b>						<b>8,421,590</b>	<b>1,062,065</b>
<b>Research and Development (R&amp;D) Cluster Total</b>						<b>\$ 22,386,761</b>	<b>\$ 2,504,175</b>
<b>Total expenditures of federal awards</b>						<b>\$ 3,938,465,082</b>	<b>\$ 4,568,909</b>

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# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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**CALIFORNIA STATE UNIVERSITY**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

**(1) General**

The accompanying schedule of expenditures of federal awards (Schedule) presents the activity of all federal award programs of the California State University (the University). The University does not consider itself a subrecipient of federal funds when those funds are received as payments for services rendered to individual auxiliary organizations mostly foundations, which are discretely presented component units in the basic financial statements of the University. Accordingly, these amounts are not reflected in the accompanying Schedule.

For purposes of the Schedule, federal awards include all grants; and contracts entered into directly between the University and agencies and departments of the federal government and pass-through agencies. The awards are classified into program categories in accordance with the provisions of the Uniform Guidance.

**(2) Basis of Accounting**

The information in the accompanying Schedule is prepared on the accrual basis of accounting and is also presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**(3) Loan Programs**

Total loans outstanding under the Federal Perkins Loan Program and the Nursing Student Loan Program are \$23,337,493 and \$2,086,712, respectively, at June 30, 2022. The amounts included in the accompanying Schedule consist of the beginning balances of the loans, loans advanced to students during the year and the administrative cost allowance for the year ended June 30, 2022.

**(4) Administrative Cost Allowances**

Administrative cost allowances included in the accompanying Schedule are summarized as follows:

Federal Pell Grant Program	\$	801,215
Federal Work-Study Program		1,147,266
Federal Supplemental Educational Opportunity Grant Program		316,438
Total administrative cost allowances	\$	<u>2,264,919</u>

**(5) Indirect Cost Rate**

The University did not elect to use the 10% de minimis indirect cost rate as discussed in the Uniform Guidance Section 200.414. For all sponsored programs where indirect costs are allowed to be claimed, the rates approved by the University's cognizant agency were used.

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# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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**CALIFORNIA STATE UNIVERSITY**  
 Schedule of Findings and Questioned Costs  
 Year ended June 30, 2022

**(1) Summary of Auditors' Results**

- (a) Type of report issued on whether the financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the financial statements:
  - Material weaknesses: **No**
  - Significant deficiencies: **No**
- (c) Noncompliance material to the financial statements: **No**
- (d) Internal controls deficiencies over major programs disclosed by the audit:
  - Material weaknesses: **No**
  - Significant deficiencies: **Yes**
- (e) Type of report issued on compliance for major programs: **Unmodified**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major Programs

<u>Federal Assistance Listing Number</u>	<u>Name of federal program or cluster</u>
84.425E, 84.425F, and 84.425L	COVID-19 - Higher Education Emergency Relief Fund
Various	Research and Development Cluster

- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$11,815,395**
- (i) Auditee qualified as low-risk auditee? **Yes**

**(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

None.

**CALIFORNIA STATE UNIVERSITY**

Schedule of Findings and Questioned Costs

Year ended June 30, 2022

**(3) Federal Awards Findings and Questioned Costs**

**Finding 2022-001**

**Compliance Requirement:** Reporting - Significant Deficiency in Internal Control and Instance of Noncompliance

**Campus:** Northridge, San Bernardino, San Francisco

**Cluster name/program:** COVID 19 - Higher Education Emergency Relief Fund (HEERF)

**Federal Assistance Listing Number:** 84.425E HEERF Student Aid Portion and 84.425F HEERF Institutional Portion

**Federal Agency:** U.S. Department of Education

**Passed through entity:** None

**Award Year:** July 1, 2021 - June 30, 2022

**Criteria:** Per the Coronavirus Aid, Relief, and Economic Security (CARES) Act Section 18004(3), institutions receiving funds under Section 18004 of the Act are directed to submit a report to the Secretary of Education (the Secretary) describing the use of funds distributed from the Higher Education Emergency Relief Fund (HEERF). The Department has directed each HEERF participating institution to post certain information on the institution's primary website. The information must appear in a format and a location that are easily accessible to the public 30 days after the date when the institution receives its allocation under 18004(a)(1) and must be updated every 45 days thereafter.

Per the 2022 OMB Compliance Supplement, the following are identified as critical information for the Quarterly Public Reporting for Student Aid Portion for CARES (a)(1) subprogram and the CRRSAA and ARP (a)(1) subprograms: 1) the total amount of Emergency Financial Aid Grants distributed to students as of the date of submission for each program, 2) the estimated total number of students at the institution that are eligible to receive Emergency Financial Aid Grants to Students under each program 3) the total number of students who have received an Emergency Financial Aid Grant to students under each program, and 4) the method(s) used by the institution to determine which students receive Emergency Financial Aid Grants and how much they would receive under each program.

**Condition and Context:** During our testwork over student and institutional reports during the year, we identified five reports out of 28 tested that were inaccurately reported or not submitted on a timely basis in accordance with the CARES Act reporting requirements. For two of the reports inspected, the University did not post the student aid and institutional aid information to the University's website within the required timeframe and did not have supporting documentation that agreed to the total amount of emergency grant, estimated total number of students, and the total students who have received emergency grants. Two of the quarterly reports tested included total emergency grant amounts distributed to students for a nine-month and twelve-month period instead of only the quarter period being reported. One of the quarterly reports did not include the estimated total number of students at the institution that were eligible to receive emergency aid grants.

**CALIFORNIA STATE UNIVERSITY**

Schedule of Findings and Questioned Costs

Year ended June 30, 2022

<b>Cause and Effect:</b>	The University's control failed in detecting that student and institutional reports were not reported timely or accurately.
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	No
<b>Recommendation:</b>	We recommend the University enhance its internal controls so that appropriate controls are in place to ensure student and institutional reporting is accurate and timely in accordance with requirements set forth in the HEERF grant agreements.
<b>Views of Responsible Officials:</b>	The University concurs with the recommendation. The University will review and enhance its procedures and internal controls, to ensure reporting requirements related to the HEERF grants are met and information is reported timely and accurately.

**CALIFORNIA STATE UNIVERSITY**  
Schedule of Findings and Questioned Costs  
Year ended June 30, 2022

**Finding 2022-002**

<b>Compliance Requirement:</b>	<b>Equipment and Real Property Management - Significant Deficiency in Internal Control and Instance of Noncompliance</b>
<b>Campus:</b>	San Francisco
<b>Cluster name/program:</b>	Research and Development (R&D) Cluster
<b>Federal Assistance Listing Number:</b>	Various
<b>Federal Agency:</b>	Various
<b>Passed through entity:</b>	Various
<b>Award Year:</b>	July 1, 2021 - June 30, 2022
<b>Criteria:</b>	An institution must conduct a physical inventory of equipment and real property at least once every two years with results reconciled with the equipment and property records (2 CFR Section 200.313(d)(2)).
<b>Condition and Context:</b>	During our testwork over equipment and real property management, we requested support from management relating to their physical inventory of equipment and real property acquired with federal funds. We noted management was unable to produce such records for one of the two campuses tested, as a physical inventory of federal equipment and real property had not been conducted within the required two-year period.
<b>Cause and Effect:</b>	There was a lapse in the University's internal controls surrounding monitoring the physical inventory of equipment and real property acquired with federal funds. The University did not conduct their physical inventory of equipment and real property acquired with federal funds within the required two-year period.
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	No
<b>Recommendation:</b>	We recommend the University enhance its internal controls surrounding monitoring the physical inventory of equipment and real property acquired with federal funds to ensure the physical inventory is performed at least once during each two-year period.
<b>Views of Responsible Officials:</b>	The University concurs with the recommendation. The University will review and enhance its procedures and internal controls surrounding physical inventory of equipment and real property acquired with federal funds to ensure the physical inventory is performed at least biennially to meet the two-year requirement.



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