

# **SINGLE AUDIT REPORTS**

2020-2021





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# INDEPENDENT AUDITORS' REPORT







KPMG LLP  
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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 California State University (the University), an agency of the State of California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated June 15, 2022.

Our report includes a reference to other auditors who audited the financial statements of 90 of the 92 aggregate discretely presented component units, which represent 97% of total assets and 99% of the total net position as of June 30, 2021, and 96% of total revenues for the year then ended of the aggregate discretely presented component units totals, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those 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 opinions 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 University'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  
June 15, 2022





KPMG LLP  
Suite 1500  
550 South Hope Street  
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**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**

We have audited the California State University's (the University) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the University's major federal program for the year ended June 30, 2021. The University's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The University's basic financial statements include the operations of the University's discretely presented component units, which expended federal awards totaling \$387,116,348, which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2021. Our audit, described below, did 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).

*Management's Responsibility*

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

*Auditors' Responsibility*

Our responsibility is to express an opinion on compliance for the University's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the University's compliance.





### *Opinion on Each Major Federal Program*

In our opinion, the California State University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

### *Other Matters*

The results of our auditing procedures disclosed an instance 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 item 2021-001. Our opinion on the major federal program is not modified with respect to this matter.

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

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

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.





The University's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address the audit finding included in our auditors' report. The University's response and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response 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, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon dated June 15, 2022, 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.

**KPMG LLP**

Los Angeles, California  
June 15, 2022



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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 June 30, 2021

**Student Financial Assistance Cluster:**

Federal Grantor Agency	Assistance Listing Number	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 Assistance	Federal Supplemental Educational Opportunity Grants (FSEOG)	Direct Award		\$ 23,853,996	\$ -
	84.033	Student Financial Assistance	Federal Work-Study Program (FWS)	Direct Award		16,761,898	-
	84.038	Student Financial Assistance	Federal Perkins Loan Program (PERKINS LOAN advanced and ACA)	Direct Award		42,491,399	-
	84.063	Student Financial Assistance	Federal Pell Grant Program (PELL)	Direct Award		1,065,880,369	-
	84.268	Student Financial Assistance	Federal Direct Student Loans (DIRECT LOAN)	Direct Award		1,132,930,805	-
	84.379	Student Financial Assistance	Teacher Education Assistance for College and Higher Education Grants (TEACH)	Direct Award		2,167,351	-
	84.408	Student Financial Assistance	Postsecondary Education Scholarships for Veteran's Dependents (VETERANS)	Direct Award		9,560	-
<b>Department of Education Total</b>						<b>2,284,095,378</b>	<b>-</b>
Department of Health and Human Services	93.364	Student Financial Assistance	Nursing Student Loans (NURSING LOAN)	Direct Award		2,640,640	-
<b>Department of Health and Human Services Total</b>						<b>2,640,640</b>	<b>-</b>
<b>Student Financial Assistance Cluster Total</b>						<b>\$ 2,286,736,018</b>	<b>\$ -</b>

**Other Programs and Clusters:**

Federal Grantor Agency	Assistance Listing Number	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	10.001		Agricultural Research Basic and Applied Research	Direct Award		\$ 61,015	\$ -
	10.223		Hispanic Serving Institutions Education Grants	Direct Award		922	-
	10.558		Child and Adult Care Food Program	Pass-through California Department of Education	04346-CACFP-12-HU-CS	28,805	-
	10.561	SNAP CLUSTER	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Pass-through CSU Chico State Enterprises	SUB18-018	24,467	-
					SUB18-043	41,965	-
					SUB18-046	22,794	-
					SUB18-027	69,886	-
		<b>SNAP CLUSTER Total</b>				159,112	-
	<b>10.561 Total</b>					159,112	-
<b>U.S. Department of Agriculture Total</b>						<b>249,854</b>	<b>-</b>
U.S. Department of Commerce	11.420		Coastal Zone Management Estuarine Research Reserves	Direct Award		95,433	92,458
	11.429		Marine Sanctuary Program	Direct Award		26,960	-
	11.999		Marine Debris Program	Direct Award		25,315	-
<b>U.S. Department of Commerce Total</b>						<b>147,708</b>	<b>92,458</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	262,439	-
					0054-SFSU-8-SSC-280-PO10	31,000	-
					0054-SFSU-8-SSC-280-PO6	17,300	-
					0054-SFSU-8-SSC-280-PO7	29,300	-
					0054-SFSU-8-TT-280-PO9	4,532	-
					BOR21-SFSU-7-CHN-PO1	16,010	-
	<b>12.550 Total</b>					360,581	-
	12.U01		U.S. Department of Defense (not classified elsewhere)	Direct Award		185,417	-
<b>U.S. Department of Defense Total</b>						<b>545,998</b>	<b>-</b>
U.S. Department of the Interior	15.904		Historic Preservation Fund Grants-In-Aid	Pass-through Office of Historic Preservation (OHP)	C1910014	11,000	-
					C8964511	1,000	-
	<b>15.904 Total</b>					12,000	-
	15.944		Natural Resource Stewardship	Direct Award		89,482	-
	15.945		Cooperative Research and Training Programs – Resources of the National Park System	Direct Award		27,874	-
<b>U.S. Department of the Interior Total</b>						<b>129,356</b>	<b>-</b>
U.S. Department of Justice	16.922		Equitable Sharing Program	Pass-through Orange County Sheriff's Department - Regional Narcotics Suppression Program	RSNP 07252013	28,413	-
<b>U.S. Department of Justice Total</b>						<b>28,413</b>	<b>-</b>
U.S. Department of State	19.415		Professional and Cultural Exchange Programs - Citizen Exchanges	Pass-through International Research and Exchange Board (IREX)	FY19/YLAI/San Francisco State University/01	12,500	-
<b>U.S. Department of State Total</b>						<b>12,500</b>	<b>-</b>
U.S. Department of Transportation	20.819		Ballast Water Treatment Technologies	Direct Award		3,586	-
<b>U.S. Department of Transportation Total</b>						<b>3,586</b>	<b>-</b>
U.S. Department of the Treasury	21.019		COVID-19 Coronavirus Relief Fund	Pass-through County of San Diego	County Contract #562508	3,367,325	3,367,325
<b>U.S. Department of the Treasury Total</b>						<b>3,367,325</b>	<b>3,367,325</b>
Office of Personnel Management	27.011		Intergovernmental Personnel Act (IPA) Mobility Program	Direct Award		172,152	-
<b>Office of Personnel Management Total</b>						<b>172,152</b>	<b>-</b>

CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2021

Federal Grantor Agency	Assistance Listing Number	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
National Aeronautics and Space Administration	43.001		Science	Pass-through Association of Universities for Research in Astronomy, Inc.	STI-509915	28,322	-
	43.008		Office of Stem Engagement (OSTEM)	Direct Award		110	-
<b>National Aeronautics and Space Administration Total</b>						<b>28,432</b>	<b>-</b>
National Endowment for the Arts	45.024		Promotion of the Arts Grants to Organizations and Individuals	Direct Award		18,262	-
				Pass-through County of Sonoma (Non-SCOE)	9.15.2020 AGREEMENT	15,000	-
<b>45.024 Total</b>						<b>33,262</b>	<b>-</b>
	45.025		Promotion of the Arts Partnership Agreements	Pass-through Western States Arts Federation	TW20200116	2,500	-
					TW20200170	500	-
<b>45.025 Total</b>						<b>3,000</b>	<b>-</b>
<b>National Endowment for the Arts Total</b>						<b>36,262</b>	<b>-</b>
National Endowment for the Humanities	45.129		Promotion of the Humanities Federal/State Partnership	Pass-through California Humanities	HFAP19-67	3,247	-
					HFAQ19-156	574	-
<b>45.129 Total</b>						<b>3,821</b>	<b>-</b>
	45.149		Promotion of the Humanities Division of Preservation and Access	Direct Award		5,874	-
	45.169		Promotion of the Humanities Office of Digital Humanities	Direct Award		6,150	-
<b>National Endowment for the Humanities Total</b>						<b>15,845</b>	<b>-</b>
National Science Foundation	47.049		Mathematical and Physical Sciences	Direct Award		9,644	-
	47.050		Geosciences	Pass-through Connecticut	322618	10,554	-
	47.076		Education and Human Resources	Pass-through Missouri State University	16043-007	29,148	-
				Pass-through CSU University Enterprises, Inc. (Sacramento)	533003	2,000	-
<b>47.076 Total</b>						<b>31,148</b>	<b>-</b>
<b>National Science Foundation Total</b>						<b>51,346</b>	<b>-</b>
U.S. Department of Environment Protection Agency	66.461		Regional Wetland Program Development Grants	Direct Award		143,178	-
<b>U.S. Department of Environment Protection Agency Total</b>						<b>143,178</b>	<b>-</b>
U.S. Department of Energy	81.087		Renewable Energy Research and Development	Direct Award		5,334	-
	81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	Direct Award		198,174	-
<b>U.S. Department of Energy Total</b>						<b>203,508</b>	<b>-</b>
U.S. Department of Education	84.031		Higher Education Institutional Aid	Direct Award		3,685,885	83,041
				Pass-through Ventura County Community College District	P0103046	121,566	-
				Pass-through San Mateo County Community College District	681233	48,808	-
					P031S160245	150,676	-
<b>84.031 Total</b>						<b>4,006,935</b>	<b>83,041</b>
	84.042	TRIO CLUSTER	TRIO Student Support Services	Direct Award		1,645,589	-
	84.044	TRIO CLUSTER	TRIO Talent Search	Direct Award		678,180	-
	84.047	TRIO CLUSTER	TRIO Upward Bound	Direct Award		1,986,647	-
	84.103	TRIO CLUSTER	TRIO Staff Training Program	Direct Award		507,670	-
	84.217	TRIO CLUSTER	TRIO McNair Post-Baccalaureate Achievement	Direct Award		553,278	-
<b>TRIO CLUSTER Total</b>						<b>5,371,364</b>	<b>-</b>
	84.129		Rehabilitation Long-Term Training	Direct Award		498,419	-
	84.325		Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	Direct Award		809,246	-
	84.326		Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	Direct Award		542,027	-
	84.335		Child Care Access Means Parents in School	Direct Award		640,290	-
	84.365		English Language Acquisition State Grants	Direct Award		375,311	-
	84.367		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State	Pass-through Regents of the University of California	ESSA18-CMP-STANISLAUS	276	-
					ESSA20-CGEP-STANISLAUS	30,000	-
					ESSA20-CMP-SONOMA	26,018	-
					ESSA20-CWP-STANISLAUS	39,938	-
<b>84.367 Total</b>						<b>96,232</b>	<b>-</b>
	84.382		Strengthening Minority-Serving Institutions	Direct Award		238,360	-
	84.411		Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	Direct Award		775,424	33,370
	84.425E		COVID-19 Higher Education Emergency Relief Fund-Student Aid Portion	Direct Award		292,204,188	-
	84.425F		COVID-19 Higher Education Emergency Relief Fund-Institutional Portion	Direct Award		560,580,175	-
	84.425L		COVID-19 Higher Education Emergency Relief Fund-Minority Serving Institutions	Direct Award		75,719,605	-
<b>U.S. Department of Education Total</b>						<b>941,857,576</b>	<b>116,411</b>



CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2021

Federal Grantor Agency	Assistance Listing Number	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
U.S. Department of Health and Human Services	93.157		Centers of Excellence	Pass-through Regents of the University of California, San Francisco	11245sc	30,240	-
	93.575		Child Care and Development Block Grant	Pass-through California Department of Education	CCTR-0045	53,606	-
					G-1801CACCDF	256,690	-
				Pass-through City & County of San Francisco	P170053	424,606	-
	93.575 Total					734,902	-
	93.596		Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Pass-through California Department of Education	CCTR-0045	117,450	-
	93.600		Head Start	Pass-through California Department of Education	15291, 15292, 15492	132,230	-
	93.658		Foster Care Title IV-E	Pass-through Regents of the University of California	20-3019	1,126,279	-
				Pass-through Regents of the University of California, Berkeley	9898	37	-
					10507	997,666	-
	93.658 Total					2,123,982	-
	93.732		Mental and Behavioral Health Education and Training Grants	Pass-through Regents of the University of California, Berkeley	9668	88,422	-
	93.859		Biomedical Research and Research Training	Direct Award		246,710	-
U.S. Department of Health and Human Services Total						3,473,936	-
Corporation for National and Community Service	94.006		AmeriCorps	Direct Award		54,713	-
				Pass-through Jumpstart for Young Children, Inc.	94.006-JS-SITE #322	340,323	-
				Pass-through California Volunteers	17AFHY26-PG99	51,997	-
					ACY26-F211	163,528	-
	94.006 Total					610,561	-
	94.013		Volunteers in Service to America	Direct Award		19,926	-
Corporation for National and Community Service Total						630,487	-
U.S. Department of Homeland Security	97.039		Hazard Mitigation Grant	Pass-through California Governor's Office of Emergency Services (CalOES)	4344-194-42F	82,870	-
					4344-PJ0176-008	189,816	-
					DR4353-PL0149	159,700	-
	97.039 Total					432,386	-
U.S. Department of Homeland Security Total						432,386	-
Other Programs and Clusters Total						\$ 951,529,848	\$ 3,576,194

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

Federal Grantor Agency	Assistance Listing Number	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 Regents of the University of California, Davis	A20-1464-S001-A01	\$ 37,414	-
	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	748,956	-
	10.664	Research and Development	Cooperative Forestry Assistance	Direct Award		58,466	-
	10.699	Research and Development	Partnership Agreements	Direct Award		8,516	-
	<b>U.S. Department of Agriculture Total</b>					<b>853,352</b>	-
U.S. Department of Commerce	11.012	Research and Development	Integrated Ocean Observing System (IOOS)	Pass-through Monterey Bay Aquarium Research Institute	1611290	59,347	-
	11.417	Research and Development	Sea Grant Support	Pass-through Regents of the University of California	A21-1572-S003	16,656	-
				Pass-through Regents of the University of California, San	R/HCE-10	1,360	-
	<b>11.417 Total</b>					18,016	-
	11.420	Research and Development	Coastal Zone Management Estuarine Research Reserves	Direct Award		827,533	-
				Pass-through Merkel & Associates, Inc.	1305M319FNFFP0234	2,544	-
					3002.19.065658	2,606	-
<b>U.S. Department of Commerce Total</b>						<b>832,683</b>	-
U.S. Department of Defense	12.300	Research and Development	Basic and Applied Scientific Research	Direct Award		51,950	-
				Pass-through Regents of the University of California	A18-0896-S001-P06921	40,980	-
				Pass-through University of St. Andrews	112717 AGREEMENT	660	-
	<b>12.300 Total</b>					93,590	-
	12.431	Research and Development	Basic Scientific Research	Direct Award		163,334	-
	12.630	Research and Development	Basic, Applied, and Advanced Research in Science and Engineering	Direct Award		500,656	-
	12.631	Research and Development	Science, Technology, Engineering and Mathematics (STEM) Educational Program: Science, Mathematics And Research for Transformation (SMART)	Direct Award		1,967	-
	12.U02	Research and Development	U.S. Department of Defense (not classified elsewhere)	Pass-through Regents of the University of California, Santa	A20-0287-S001	12,722	-
	<b>U.S. Department of Defense Total</b>					<b>772,269</b>	-

CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2021

Federal Grantor Agency	Assistance Listing Number	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
U.S. Department of the Interior	15.232	Research and Development	Joint Fire Science Program	Direct Award		20,238	-
	15.246	Research and Development	Threatened and Endangered Species	Direct Award		32,863	-
	15.512	Research and Development	Central Valley Improvement Act, Title XXXIV	Direct Award		21,081	-
	15.564	Research and Development	Central Valley Project Conservation	Direct Award		120,841	-
	15.608	Research and Development	Fish and Wildlife Management Assistance	Direct Award		89,014	24,461
	15.615	Research and Development	Cooperative Endangered Species Conservation Fund	Pass-through California Department of Fish and Wildlife	P1680007	1,879	-
	15.657	Research and Development	Endangered Species Recovery Implementation	Direct Award		84,392	-
				Pass-through Fish & Wildlife, Department of (DFW)	F18AC00359	1,183	-
	<b>15.657 Total</b>					<b>85,575</b>	<b>-</b>
	15.670	Research and Development	Adaptive Science	Pass-through CSU Chico State Enterprises	SUB19-009	23,615	-
	15.807	Research and Development	Earthquake Hazards Program Assistance	Direct Award		10	-
	15.808	Research and Development	U.S. Geological Survey Research and Data Collection	Direct Award		74,846	-
	15.945	Research and Development	Cooperative Research and Training Programs – Resources of the National Park System	Direct Award		1,593	-
<b>U.S. Department of the Interior Total</b>						<b>471,555</b>	<b>24,461</b>
U.S. Department of Justice	16.560	Research and Development	National Institute of Justice Research, Evaluation, and Development Project Grants	Direct Award		15,282	-
<b>U.S. Department of Justice Total</b>						<b>15,282</b>	<b>-</b>
National Aeronautics and Space Administration	43.001	Research and Development	Science	Direct Award		681,924	310,564
				Pass-through Smithsonian Astrophysical Observatory	GO9-20082A	8,385	-
				Pass-through The Washington University	WU-21-274	29,932	-
				Pass-through Children's Creativity Museum	09/06/18 AGREEMENT	40	-
				Pass-through Science Museum of Minnesota	LETTER 06/08/20	15,001	-
				Pass-through The Regents of the University of Colorado	1559320	82,957	-
				Pass-through University of New Hampshire	L0082	256,101	9,782
	<b>43.001 Total</b>					<b>1,074,340</b>	<b>320,346</b>
<b>National Aeronautics and Space Administration Total</b>						<b>1,074,340</b>	<b>320,346</b>
National Endowment for the Humanities	45.129	Research and Development	Promotion of the Humanities Federal/State Partnership	Pass-through California Humanities	HFAP17-11	1,500	-
<b>National Endowment for the Humanities Total</b>						<b>1,500</b>	<b>-</b>
National Science Foundation	47.041	Research and Development	Engineering	Direct Award		243,435	-
				Pass-through Regents of the University of California, Berkeley	10631	4,932	-
	<b>47.041 Total</b>					<b>248,367</b>	<b>-</b>
	47.049	Research and Development	Mathematical and Physical Sciences	Direct Award		518,235	-
				Pass-through CSU San Jose State Research Foundation	21-1504-6047	22,292	-
	<b>47.049 Total</b>					<b>540,527</b>	<b>-</b>
	47.050	Research and Development	Geosciences	Direct Award		824,852	-
				Pass-through Yale University	GR104085(CON-80001397)	7,716	-
	<b>47.050 Total</b>					<b>832,568</b>	<b>-</b>
	47.070	Research and Development	Computer and Information Science and Engineering	Direct Award		189,092	-
	47.074	Research and Development	Biological Sciences	Direct Award		1,092,529	88,854
				Pass-through Oregon State University	S2210A-A	340	-
				Pass-through Regents of the University of California, San Francisco	9807sc	428,446	-
	<b>47.074 Total</b>					<b>1,521,315</b>	<b>88,854</b>
	47.075	Research and Development	Social, Behavioral, and Economic Sciences	Direct Award		313,732	-
	47.076	Research and Development	Education and Human Resources	Direct Award		3,709,889	595,112
				Pass-through Northeastern University	502277-78050	7,745	-
				Pass-through Smith-Kettlewell Eye Research Institute	8201301-SFSU	9,255	-
				Pass-through University of Texas at El Paso	226100998E	89,794	-
					226100955B	185,886	-
				Pass-through CSU Cal Poly Corporation	2018-2-51273	5,849	-
				Pass-through Regents of the University of California, San Diego	1726932	14	-
				Pass-through CSU East Bay Foundation	W1206-411	24,241	-
				Pass-through Regents of the University of California, Irvine	2018-3646	7,007	-
				Pass-through CSU University Enterprises, Inc. (Sacramento)	532843	14,106	-
					1826490/532851	12,534	-
	<b>47.076 Total</b>					<b>4,066,320</b>	<b>595,112</b>
<b>National Science Foundation Total</b>						<b>7,711,921</b>	<b>683,966</b>



CALIFORNIA STATE UNIVERSITY  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2021

Federal Grantor Agency	Assistance Listing Number	Cluster Name	Federal Program Name	Direct Award or Pass-through Entity	Pass-through Entity Identifying Number	Amount Expended	Amounts Provided to Subrecipients
U.S. Department of Energy	81.049	Research and Development	Office of Science Financial Assistance Program	Direct Award		208,153	-
	81.117	Research and Development	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	Pass-through Regents of the University of California, Berkeley	7403049	28,284	-
<b>U.S. Department of Energy Total</b>						<b>236,437</b>	<b>-</b>
U.S. Department of Education	84.031	Research and Development	Higher Education Institutional Aid	Direct Award		624,762	-
<b>U.S. Department of Education Total</b>						<b>624,762</b>	<b>-</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 Regents of the University of California, Davis	A18-0612-S004	324	-
				Pass-through Regents of the University of California, Riverside	S-001163	1,903	-
					S-001314	22,771	-
	<b>93.084 Total</b>					<b>24,998</b>	<b>-</b>
	93.103	Research and Development	Food and Drug Administration Research	Pass-through Children's Hospital of Los Angeles	RGF011519-D	19,766	-
	93.110	Research and Development	Maternal and Child Health Federal Consolidated Programs	Pass-through National Birth Equity Collaborative	TAT-11324	10,000	-
	93.173	Research and Development	Research Related to Deafness and Communication Disorders	Pass-through Trustees of Boston University	4500003762	12,628	-
	93.242	Research and Development	Mental Health Research Grants	Direct Award		751,943	130,778
				Pass-through Trustees of Boston University	4500003259	22,842	-
	<b>93.242 Total</b>					<b>774,785</b>	<b>130,778</b>
	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	12,040	-
	93.273	Research and Development	Alcohol Research Programs	Pass-through Columbia University	1(GG014711-01)	51,235	-
	93.310	Research and Development	Trans-NIH Research Support	Direct Award		3,728,200	832,796
	93.353	Research and Development	21st Century Cures Act - Beau Biden Cancer Moonshot	Pass-through Regents of the University of California, San Francisco	12519sc	21,974	-
	93.433	Research and Development	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	Pass-through Smith-Kettlewell Eye Research Institute	8100204-SFSU	24,395	-
	93.837	Research and Development	Cardiovascular Diseases Research	Direct Award		546,476	212,066
	93.847	Research and Development	Diabetes, Digestive, and Kidney Diseases Extramural Research	Pass-through Regents of the University of California, San Francisco	12378sc	36,174	-
	93.855	Research and Development	Allergy and Infectious Diseases Research	Direct Award		145,674	82,200
				Pass-through University of Pittsburgh	CNVA00056912 (131728-1)	204,314	-
	<b>93.855 Total</b>					<b>349,988</b>	<b>82,200</b>
	93.859	Research and Development	Biomedical Research and Research Training	Direct Award		2,960,675	25,925
				Pass-through Regents of the University of California, San Francisco	10339sc	100,598	-
	<b>93.859 Total</b>					<b>3,061,273</b>	<b>25,925</b>
	93.865	Research and Development	Child Health and Human Development Extramural Research	Direct Award		12,027	-
	93.866	Research and Development	Aging Research	Pass-through Stanford University	61593292-45510	41,035	-
					61933281-133224	85,127	-
				Pass-through University of South Carolina	20-3976	177,112	-
				Pass-through Regents of the University of California, San Francisco	10295sc	49,067	-
					9913SC	63,798	-
					11635sc	194,499	-
	<b>93.866 Total</b>					<b>610,638</b>	<b>-</b>
	93.879	Research and Development	Medical Library Assistance	Pass-through Stanford University	61100260-12656-A	13	-
<b>U.S. Department of Health and Human Services Total</b>						<b>9,296,610</b>	<b>1,283,765</b>
<b>Research and Development (R&amp;D) Cluster Total</b>						<b>\$ 21,968,074</b>	<b>\$ 2,312,538</b>
<b>Total expenditures of federal awards</b>						<b>\$ 3,260,233,940</b>	<b>\$ 5,888,732</b>

See accompanying notes to schedule of expenditures of federal awards and the 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*



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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, 2021

### (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 \$34,146,970 and \$2,222,595, respectively, at June 30, 2021. 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, 2021.

### (4) Administrative Cost Allowances

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

Federal Pell Grant Program	\$ 847,180
Federal Work-Study Program	1,188,270
Federal Supplemental Educational Opportunity Grant Program	315,074
Total administrative cost allowances	<u>\$ 2,350,524</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.



# SCHEDULE OF FINDINGS AND QUESTIONED COSTS





**CALIFORNIA STATE UNIVERSITY**  
Schedule of Findings and Questioned Costs  
Year ended June 30, 2021

**(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: **None Reported**
- (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 Program

<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

- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$9,780,702**
- (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, 2021

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

**Finding 2021-001**

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

**Campus:** Pomona

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

**Federal Assistance Listing Number:** 84.425F HEERF Institutional Portion

**Federal Agency:** Department of Education

**Passed through entity:** None

**Award Year:** July 1, 2020 - June 30, 2021

**Criteria:** Per the Coronavirus Aid, Relief, and Economic Security (CARES) Act Section 18004(c), for the institutional portion, allowable expenditures incurred and liquidated prior to December 27, 2020 must have been "to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus, so long as such costs do not include payment to contractors for the provision of pre-enrollment recruiting activities; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.

**Condition and Context:** During our testwork over 60 institutional expenditures during the year, we identified one expenditure that was incorrectly charged twice to the CARES Act grant.

**Isolated or Systemic:** Systemic.

**Cause and Effect:** The University's control failed in detecting that unallowable expenses were charged to the CARES Act grant.

**Questioned Costs:** \$171.24 known error. Costs were calculated by recalculating the amount overcharged to the grant. The likely questioned costs are greater than \$25,000.

**Repeat Finding:** No

**Recommendation:** We recommend the University enhance its internal controls so that appropriate controls are in place to ensure allowable costs are accurately charged to the CARES Act grant.

**Views of Responsible Officials:** The University concurs with the recommendation. The University will review and enhance its procedures and internal controls, to ensure allowable costs are accurately charged to the CARES Act grant.



**CSU** The California State University

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