

CALIFORNIA STATE UNIVERSITY

DOMINGUEZ HILLS FOUNDATION

I.D. No. 952543028

SINGLE AUDIT REPORTS

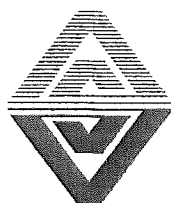
For the Year Ended June 30, 2008

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION

**SINGLE AUDIT REPORTS
For the Year Ended June 30, 2008**

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**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 Directors
California State University Dominguez Hills Foundation

We have audited the financial statements of California State University Dominguez Hills Foundation (the Foundation) as of and for the year ended June 30, 2008 which collectively comprise the Foundation's basic financial statements, and have issued our report thereon dated September 26, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Foundation's internal control over financial reporting as a basis for designing our auditing procedures 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 Foundation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Foundation's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Foundation's financial statements that is more than inconsequential will not be prevented or detected by the Foundation's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Foundation's internal control.

**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***

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

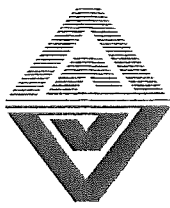
As part of obtaining reasonable assurance about whether the Foundation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material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

This report is intended solely for the information and use of the audit committee, board of directors, management of the Foundation, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vicenti, Lloyd & Stutzman LLP

VICENTI, LLOYD & STUTZMAN LLP

September 26, 2008



**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Board of Directors
California State University Dominguez Hills Foundation

Compliance

We have audited the compliance of California State University Dominguez Hills Foundation (the Foundation) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The Foundation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Foundation's management. Our responsibility is to express an opinion on the Foundation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Foundation'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. Our audit does not provide a legal determination of the Foundation's compliance with those requirements.

In our opinion, the Foundation's complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Internal Control Over Compliance

The management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Foundation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Foundation's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was to the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of California State University Dominguez Hills Foundation as of and for the year ended June 30, 2008, and have issued our report thereon, dated September 26, 2008. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied to the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

This report is intended solely for the information and use of the audit committee, board of directors, management of the Foundation, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vicenti, Lloyd & Stutzman LLP
VICENTI, LLOYD & STUTZMAN LLP

September 26, 2008

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2008**

<u>Federal grantor/pass-through agent/program title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
Research and Development Cluster:		
National Science Foundation		
Passed through University of Wisconsin		
SCALE	47.076	\$ 1,307,437
System Wide Study	47.076	62,070
Passed through University of Massachusetts		
National Chatauqua Workshop	47.076	11,076
Passed through Sacramento State University		
Louis Stokes AMP	47.076	57,278
		<u>1,437,861</u>
Department of Health and Human Services		
Direct Program:		
Minority Biomedical Research Support Program		
RISE	93.859	286,245
SCORE	93.859	456,458
ATM Regulation	93.859	41,239
Passed through Harbor UCLA-REI		
Initiatives for Minorities	93.859	2,500
		<u>786,442</u>
Department of Defense		
Direct Programs:		
Evaluations of Outcomes O&P	12.420	66,457
Instrumentation Support	12.431	4,689
		<u>71,146</u>

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2008**

<u>Federal grantor/pass-through agent/program title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
National Geospatial Intelligence Agency		
Direct Programs:		
IC: Center for Academic Excellence	12.630	49,891
Information Fusion	12.630	56,551
		<u>106,442</u>
National Science Foundation		
Direct Programs:		
Studies of Neutrinos	47.049	33,690
Assessment of MTBE	47.050	66,364
Architecture & Power in Peru	47.075	92,377
Costa Rican Field Research	47.079	10,498
Passed through University of Texas El Paso		
BPC-A Computing Alliance W/HIS	47.070	69,525
		<u>272,454</u>
Environmental Protection Agency		
Direct Program:		
Urban Environmental Research	66.606	131,589
		<u>131,589</u>
Department of Energy		
Direct Program:		
Photoproduction of the Cascade	81.049	33,627
		<u>33,627</u>

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2008**

<u>Federal grantor/pass-through agent/program title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
DHHS/Center for Disease Control		
Direct Program:		
Minority HIV/AIDS Research Initiatives (MARI)	93.943	114,835
DHHS/National Institute of Health		
Direct Programs:		
U*STAR	93.859	(986)
Passed Through American Psychological Association		
Developing Minority BioMed Research	93.880	34,159
Passed through American Society of Microbiologist		
Urban Congregation Capacity	93.865	33,316
Passed through Applied Quantum Medical Corporation		
X-Ray Scatter Density Study	93.172	7,156
Passed through Rand Corporation		
Evaluation of Treatment-HIV Care	93.361	8,195
		<u>196,675</u>
		<u>3,036,236</u>
Total Research and Development Cluster		
Corporation for National and Community Service		
Passed through the Council of Greater City Schools		
Americorps	94.006	4,193
Americorps Justice	94.006	640
		<u>4,833</u>
Department of Labor		
Passed through EDA-Riverside		
Nurses Workforce Initiatives	17.266	435
Passed through Community Colleges of California		
Community Colleges in Logistics	17.269	40,000
		<u>40,435</u>
Housing & Urban Development		
Direct Program:		
City of LA Syringe Exchange Program	14.218	11,824
Home Childcare "Microenterprise"	14.514	132,382
		<u>144,206</u>

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2008**

<u>Federal grantor/pass-through agent/program title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
Department of Agriculture		
Direct Program:		
Agribusiness Management	10.223	62,129
		<u>62,129</u>
Small Business Administration		
Direct Program:		
US Small Business Administration	59.000	64,435
		<u>64,435</u>
Department of Education		
Direct Programs:		
Title V-Operational/Management	84.031	760,316
TRIO-Student Support Services	84.042	205,610
TRIO-Upward Bound	84.047	96,012
FIPSE Comprehensive Program	84.116	54,383
Start-UP	84.120	57,855
Tapestry 2005	84.120	4,498
McNair Scholarship	84.217	204,968
Special Education-Personnel Preparation to Improve		
Services & Results for Children with Disabilities	84.325	138,429
Quality Educator Development	84.336B	1,092,064
Transition To Teaching	84.350A	588,187
Passed through the CA Department of Education		
CA Distance Learning Project	84.002	850,946
Passed through Los Angeles Unified School District		
GEAR-UP Project	84.334	183,599

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2008**

<u>Federal Grantor/pass-through agent/program title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Federal Expenditures</u>
Department of Education (continued)		
Passed through University of CA Office of the President NCLB-CMP Dominguez Hills	84.367	40,197
Passed through CPEC - UCLA Mathematics Project Supporting Teachers to Increase Retention (STIR)	84.367	123,210
Passed through The Research Corporation Kapo Ambulation,Biomechanics,Post-Operative	84.235	36,486
Department of Health and Human Services:		
Direct Programs: Advanced Education Nursing Trainees	93.264	89,621
Pass Through County of LA Inter-University Consortium	93.658	323,254
Total Federal Awards Expended		<u><u>\$ 8,201,909</u></u>

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2008

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. It presents the activity of all federal award programs received directly from federal agencies as well as federal awards passed through other agencies. The Foundation's reporting entity is defined in Note 1 of the Foundation's financial statements.

Note 2: Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, as described in Note 2 of the notes to the Foundation's financial statements.

Note 3: Relationship to Federal Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, with amounts reported in the related federal financial reports filed by the California State University Dominguez Hills Foundation.

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Subrecipients
Year ended June 30, 2008**

<u>Funding Source</u>	<u>CFDA #</u>	<u>Acct. #</u>	<u>Program Title</u>	<u>Sub-Recipients</u>	<u>Amounts</u>
National Science Foundation Pass through University of Wisconsin	47.076	5046	SCALE	BSCS Agile Mind	\$ 54,891 197,260
Department of Education	84.031	5142	Title V- Gateways Operations	Cerritos College	126,364
Department of Education	84.031	5443	Title V- Gateways Operations	Cerritos College	107,589
Department of Education Pass through State of California	84.002	5662	California Distance Learning	Sacramento County of Education	462,023
TOTAL					<u>\$ 948,127</u>

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS
June 30, 2008**

Section I : Summary of Auditor's Results

Financial Statements

Type of auditor's report issued September 26, 2008: Unqualified

Internal control over financial reporting:
Material weaknesses identified? Yes X No
Significant deficiencies identified not considered
to be material weaknesses? Yes X None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:
Material weaknesses identified? Yes X No
Reporting condition(s) identified not considered
to be material weaknesses? Yes X None reported

Type of auditor's report issued on compliance for
major programs: Unqualified

Any audit findings disclosed that are required to be
reported in accordance Circular A-133,
Section .510(a)? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.350A	Transition to Teaching
93.658	Inter-University Consortium
84.336B	Quality Educator Development
84.002	California Distance Learning Project
84.367	Mathematics Project Supporting Teachers to Increase Retention (STIR)

Dollar threshold used to distinguish between type A
and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X Yes No

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2008

Section II: Financial Statement Findings

None noted.

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2008

Section III: Federal Award Findings and Questioned Costs

There were no findings related to the federal awards for the fiscal year ended June 30, 2008.

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2008

There were no findings for the fiscal year ended June 30, 2007.