

CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION

I.D. No. 952543028
SINGLE AUDIT REPORTS

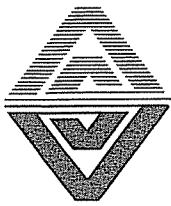
For the Year Ended June 30, 2012

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION

**SINGLE AUDIT REPORTS
For the Year Ended June 30, 2012**

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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, 2012 and have issued our report thereon dated September 20, 2012. 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

Management of the Foundation is responsible for establishing and maintaining effective 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 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 financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, 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.

**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***

Compliance and Other Matters

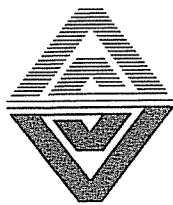
As part of obtaining reasonable assurance about whether the Foundation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material 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 20, 2012



**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. 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 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, 2012.

**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Internal Control Over Compliance

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, and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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 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.

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 deficiencies, 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 the Foundation, as of and for the year ended June 30, 2012, and have issued our report thereon, dated September 20, 2012 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *OMB Circular A-133* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related 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 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 financial statements as a whole.

**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

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 20, 2012

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012**

| Federal grantor/pass-through agent/program title | Catalog of Federal Domestic Assistance Number | Pass- Through Number | Total Federal Expenditures |
|---|--|---|---------------------------------------|
| Research and Development Cluster: | | | |
| National Science Foundation | | | |
| Direct Programs: | | | |
| Master Teachers Fellowship | 47.076 | | \$ 271,995 |
| EAGER: Demonstrating an Ecotome | 47.074 | | 83,122 |
| American Recovery and Reinvestment Act: Collaborative Research US/Costa Rica Research | 47.082 | | 28,005 |
| American Recovery and Reinvestment Act: Neutrino Physics, Baryon Number | 47.082 | | 55,640 |
| P2C2 Testing Whether Internal Dynamics is the Pacemaker of the Indian Summer Monsoon Variability on Decadal to Centennial Timescales | 47.050 | | 82,919 |
| IRES: Tropical Ecology Mentorship Program | 47.079 | | 9,254 |
| Passed through University of Texas El Paso: BPC-A Computing Alliance W/HIS | 47.070 | 26-1008-02-61 | 34,085 |
| Passed through Mt. San Antonio Community College: CyberWatch West | 47.076 | P0023766 | 49,207 |
| Passed through University of Wisconsin: SCALE | 47.076 | X259700 | 22,797 |
| SCALE Supplemental | 47.076 | 111K521 & 181K635 | 47,113 |
| Passed through Sacramento State University: Louis Stokes AMP | 47.076 | HRD-080262-515271 and Amendment 515274 | 53,583 |
| Passed through the State University of New York: Izapa Regional Settlement Project | 47.075 | 1087309-2-54032 | 7,167 |
| Passed through University of Houston: CI-TEAM Implementation Project | 47.080 | OCI-0636352-E-3 | 9,873 |
| | | | <u>754,760</u> |

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012**

| Federal grantor/pass-through agent/program title | Catalog of Federal Domestic Assistance Number | Pass- Through Number | Total Federal Expenditures |
|--|--|-------------------------------------|---------------------------------------|
| Department of Health and Human Services | | | |
| Direct Programs: | | | |
| Minority Biomedical Research Support Program: | | | |
| RISE | 93.859 | | 230,182 |
| ATM Regulation | 93.859 | | 3,580 |
| BRIDGES To Post Baccalaureate | 93.859 | | 184,183 |
| MARC U*STAR | 93.859 | | 159,672 |
| Ethnic Disparities in the Psychosocial and Neurocognitive Predictors of Health Outcome in HIV Affected Adults | 93.855 | | 85,674 |
| Minority HIV/AIDS Research Initiatives (MARI) | 93.943 | | 207,315 |
| Sex, Drugs and HIV | 93.279 | | 5,205 |
| YBMSM'S Sexual Communications | 93.242 | | 22,587 |
| Passed through Boston Children's Hospital: | | | |
| Treatment Advocacy Intervention | 93.307 | 81758 | 70,823 |
| Passed through Shields for Families: | | | |
| Regional Partnership Grant | 93.926 | (1) | 26,936 |
| | | | <u>996,157</u> |
| Department of Commerce | | | |
| Pass through University of San Diego: | | | |
| Sea Grant Support | 11.417 | NA10DAR-4170060 | 12,586 |
| | | | <u>12,586</u> |
| Homeland Security Administration | | | |
| Direct Programs: | | | |
| HS START-UP | 97.062 | | 210,158 |
| Network Distributed Multi-Agent Decision System | 97.062 | | 116,749 |
| | | | <u>326,907</u> |

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012**

| <u>Federal grantor/pass-through agent/program title</u> | <u>Catalog of Federal Domestic Assistance Number</u> | <u>Pass- Through Number</u> | <u>Total Federal Expenditures</u> |
|---|--|---|---------------------------------------|
| National Endowment for Humanities | | | |
| Direct Programs: | | | |
| American as Seen in the Eyes | 45.163 | | 24,506 |
| Passed through California Council for Humanities: | | | |
| Cambodian Community College | 45.129 | CDP09-49 | 1,098 |
| | | | <u>25,604</u> |
| National Geospatial Intelligence Agency | | | |
| Direct Program: | | | |
| IC: Center for Academic Excellence | 12.630 | | 23,637 |
| | | | <u>23,637</u> |
| Department of Labor | | | |
| Passed through Shields for Families: | | | |
| Reintegration of Ex-Offenders | 17.270 | (1) | 26,936 |
| | | | <u>26,936</u> |
| Department of Energy | | | |
| Direct Program: | | | |
| Photoproduction of the Cascade | 81.049 | | 52,418 |
| | | | <u>52,418</u> |
| Corporation for National and Community Service | | | |
| Passed through Cal State, Chancellor's Office: | | | |
| STEM-Laying the Foundation | 94.005 | X0026110-2538 | 121 |
| | | | <u>121</u> |
| US Agency for International Development (USAID) | | | |
| Passed through Georgetown University: | | | |
| SEED Program | 98.001 | RX2050-705-10-Q-6; RX2050-705-11-J-6; RX2050-705-10-R-6; RX2050-705-11-1-6 | 470,117 |
| | | | <u>470,117</u> |
| Total Research and Development Cluster | | | <u>2,689,243</u> |

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012**

| <u>Federal grantor/pass-through agent/program title</u> | <u>Catalog of Federal Domestic Assistance Number</u> | <u>Pass- Through Number</u> | <u>Total Federal Expenditures</u> |
|---|--|-------------------------------------|---------------------------------------|
| Corporation for National and Community Service | | | |
| Passed through the Council of Greater City Schools: | | | |
| TEAMS AmeriCorps | 94.006 | 08-042-C | 513 |
| Jump Start for Young Children | 94.006 | 95 | 60,339 |
| AmeriCorps Justice Corps | 94.006 | (1) | 16,553 |
| | | | <u>77,405</u> |
| Department of Labor | | | |
| Passed through City of LA CDD: | | | |
| Health Care Career Ladder | 17.268 | (1) | 15,355 |
| | | | <u>15,355</u> |
| National Science Foundation | | | |
| Direct Programs: | | | |
| Noyce Scholars | 47.076 | | 225,292 |
| NSF Planning Grant | 47.076 | | 7,895 |
| | | | <u>233,187</u> |
| National Endowment for Humanities | | | |
| Direct Programs: | | | |
| On the Road: Wrapped in Pride | 45.164 | | 1,000 |
| | | | <u>1,000</u> |

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012**

| Federal grantor/pass-through agent/program title | Catalog of Federal Domestic Assistance Number | Pass- Through Number | Total Federal Expenditures |
|---|--|-------------------------------------|---------------------------------------|
| Department of Agriculture | | | |
| Direct Program: | | | |
| Summer Food Service Program | 10.559 | | 5,828 |
| | | | <u>5,828</u> |
| Department of Education | | | |
| Direct Programs: | | | |
| TRIO Cluster | | | |
| TRIO-Student Support Services | 84.042 | | 253,776 |
| TRIO-Upward Bound | 84.047 | | 251,938 |
| McNair Scholarship | 84.217 | | 253,247 |
| Total TRIO Cluster | | | <u>758,961</u> |
| Other Programs: | | | |
| Encounter to Excellence | 84.031 | | 568,174 |
| Promoting Excellent Graduate Students (PEGS) | 84.031 | | 556,294 |
| Title V: Building a High Impact Transfer Academy | 84.031 | | 104,766 |
| Start-UP | 84.120 | | 18,932 |
| Special Education-Phi-Set | 84.325 | | 30,942 |
| Special Education-Pre Service | 84.325 | | 73,107 |
| Urban Teacher Residency Program | 84.336 | | 750,425 |
| Transition To Teaching | 84.350 | | 968,976 |
| Leaders for Urban Schools | 84.363 | | 1,235,683 |
| CASLA | 84.363 | | 1,657,228 |
| GEAR UP | 84.334 | | 112,112 |

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.

**CALIFORNIA STATE UNIVERSITY
DOMINGUEZ HILLS FOUNDATION**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012**

| <u>Federal Grantor/pass-through agent/program title</u> | <u>Catalog of Federal Domestic Assistance Number</u> | <u>Pass- Through 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 | NCLB7 and NCLB8 | 42,338 |
| Passed through CPEC - UCLA: Math Project - STIR | 84.367 | 1010-G-HC-100 | 1,066 |
| Passed through CSU-Long Beach Foundation: NCLB-CHHSP | 84.367 | 07-3090611A | 11,165 |
| | | | <u>6,890,169</u> |
| Department of Health and Human Services: | | | |
| Direct Programs: | | | |
| Advanced Education Nursing Trainees | 93.358 | | 79,040 |
| Heads Up for Head Start Teacher | 93.600 | | 104,912 |
| | | | <u>183,952</u> |
| Passed through County of LA: Inter-University Consortium | 93.658 | 08-53-4 | 297,560 |
| Passed through UC Berkeley: | | | |
| CALSWEC Title IV-E | 93.658 | 7796 | 472,836 |
| CALSWEC - Mental Health Program | 93.658 | 7594 | 52,300 |
| | | | <u>525,136</u> |
| Passed through State of CA Office of Family Planning: | | | |
| Project WHOAA | 93.558 | 05-45314 | (4,109) |
| Project TRAIN | 93.778 | 03-75838 | 470 |
| | | | <u>(3,639)</u> |
| Total Federal Awards Expended | | | <u><u>\$ 10,915,196</u></u> |

(1) Pass-Through Number is either not applicable or not available.

See accompanying notes to Schedule of Expenditures of Federal Awards and Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

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 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.

Schedule of Subrecipients

| Funding Source | CFDA # | Program Title | Sub-Recipients | Amounts |
|---|---------------|---|---------------------------------|--------------------------|
| National Endowment for Humanities | 45.163 | American as Seen in the Eyes | Friends of Rancho Adobe Museum | \$ 2,787 |
| National Science Foundation | 47.076 | Master Teachers Fellowship | Vital Research | 33,811 |
| Department of Education | 84.031 | Title V: Building a High Impact Transfer Academy | LA Community West LA College | 56,260 19,446 |
| Department of Education | 84.350 | Transition to Teaching | CSU Chancellor's Office | 20,253 |
| Department of Health and Human Services | 93.859 | Minority Biomedical Research Support Program-RISE | LA BioMed Research Institute | 524 |
| TOTAL | | | | <u><u>\$ 133,081</u></u> |

CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS FOUNDATION

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS**

June 30, 2012

Section I: Summary of Auditor's Results

Financial Statements

Type of auditor's report issued September 20, 2012: 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> |
|-----------------------|---|
| 47.076 | Noyce Scholars |
| 93.658 | CALSWEC Title IV-E and CALSWEC - Mental Health program |
| 84.031 | Encounter to Excellence, Promoting Excellent Graduate Students, & Title V: Building a High Impact Transfer Academy |
| Various | TRIO Cluster |

Dollar threshold used to distinguish between type A
and type B programs: \$ 327,456

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, 2012**

Section II: Financial Statement Findings

None noted.

Section III: Federal Award Findings and Questioned Costs

There were no findings related to the federal awards for the fiscal year ended June 30, 2012.

Section IV: Summary Schedule of Prior Audit Findings

There were no findings for the fiscal year ended June 30, 2011.