



## CONTENTS

<b>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 <i>Government Auditing Standards</i> .....</b>	<b>1-2</b>
<b>Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....</b>	<b>3-5</b>
<b>Schedule of Expenditures of Federal Awards .....</b>	<b>6-12</b>
<b>Notes to the Schedule of Expenditures of Federal Awards .....</b>	<b>13</b>
<b>Schedule of Findings and Questioned Costs.....</b>	<b>14</b>

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

To the Board of Directors of  
California State University,  
Long Beach Research Foundation:



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of  
California State University,  
Long Beach Research Foundation:

Report on Compliance for Each Major Federal Program

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

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

Our responsibility is to express an opinion on compliance for each of California State University, Long Beach Research Foundation's major federal programs 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 California State University, Long Beach Research 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 on compliance for each major federal program. However, our audit does not provide a legal determination of California State University, Long Beach Research Foundation's compliance.

**In our opinion, California State University, Long Beach Research Foundation complied, in all material respects, with the types of 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, 2021.**

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

**Management of California State University, Long Beach Research Foundation 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 California State University, Long Beach Research Foundation's internal control over compliance with the types of requirements that could have a direct and**



CALIFORNIA STATE UNIVERSITY,  
LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Expenditures	Amounts Provided to Subrecipients
RESEARCH AND DEVELOPMENT - CLUSTER:			
U.Pass Through: University of Southern California	11.417		
		<u>22,870</u>	<u>-</u>
U.S. Department of Defense			
Basi(e)-0.6 7>>BDC /Tf58Pm [(i)-0.6 (s)0.7 (i)(e)-0.6 7>>BDC /Tf58Pm [(DC /T:7 (i48 Tm [( y0.7 (i41C /T:7 (i48 758Pm [(DCC 758P (s)0.>]Cf35			
National Institute of Justice Research, Evaluation and Development Project	16.560	<u>219,512</u>	<u>64,691</u>
U.S. Department of Transportation			
University Transportation Centers Program			
Pass Through:			
University of Southern California			
Coronavirus Relief Funds			
Pass Through:			
City of Long Beach	21.019		
		<u>63,384</u>	<u>-</u>





CALIFORNIA STATE UNIVERSITY,  
LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)

Federal



CALIFORNIA STATE UNIVERSITY,  
LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)

Federal Grantor/Pass	Federal Number	Federal Expenditures	Amounts Subrecipients
R7 -1.29(o)-0.9 (v)-1 (iut)-12 (g0.7 (h	CEDAP <</MCID 4	Federal	44.4 580,849.232 289.561.161

CALIFORNIA STATE UNIVERSITY,  
LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Expenditures	Amounts Provided to Subrecipients
OTHER PROGRAMS (CONTINUED):			
U.S. Department of Education			
Higher Educational Institutional Aid	84.031	1,430,299	-
Pass Through:			
Antelope Valley College	84.031	105,811	-
TRIO Cluster-Student Support Services	84.042	1,207,051	-
TRIO Cluster-Talent Search	84.044	1,051,450	-
TRIO Cluster-Upward Bound	84.047	875,295	-
TRIO Cluster-Educational Opportunity Center	84.066	241,686	-
Rehabilitation Services Vocational Rehabilitation Grants to States			
Pass Through:			
California Department of Rehabilitations	84.126	257,187	-
Migrant Education-High School Equivalency Program	84.141	36,498	-
Migrant Education-College Assistant Migrant Program	84.149	315,412	-
TRIO McNair Post-Baccalaureate Achievement	84.217	330,747	-
Special Education - Personnel Development	84.325	1,164,395	-
Improving Teach Quality State Grants			
Pass Through:			
University California Office of the President	84.367	32,420	-
		<u>7,048,251</u>	<u>-</u>
U.S. Department of Health and Human Services			
Foster Care - Title IV-E			
Pass Through:			
University of California, Berkeley	93.658	2,695,511	-
University of California, Los Angeles	93.658	1,154,942	-
Biomedical Research and Research Training	93.859	677	-
Grants to States for Operation of Offices of Rural Health			
Pass Through:			
California Department of Health Care Services	93.913	43,521	-
		<u>3,894,651</u>	<u>-</u>

CALIFORNIA STATE UNIVERSITY,  
LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Expenditures	Amounts Provided to Subrecipients
OTHER PROGRAMS (CONTINUED):			
U.S. Department of Homeland Security Boating Safety Financial Assistance Pass Through: California Department of Parks and Recreation	97.012	23,761	-
Undeterminable Federal Agency CeSSA Road Conditions and Safety Peace Corps Recruitment	99.G242320100 99.G242220100	57,776 16,104	- -
		<u>73,880</u>	<u>-</u>

TOTAL OTHER PROGRAMS 12,375,499

CALIFORNIA STATE UNIVERSITY,  
LONG BEACH RESEARCH FOUNDATION

CALIFORNIA STATE UNIVERSITY,  
LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

The auditors express an unmodified opinion on whether the financial statements of California State University, Long Beach Research Foundation were prepared in accordance with generally accepted accounting principles.

1. Material weakness(es) identified? – No
2. Significant deficiencies identified? – None reported
3. Noncompliance material to financial statements noted? – No

Federal Awards

1. Material weakness(es) identified? – No
2. Significant deficiencies identified? – None reported
3. Type of auditors' report issued on compliance for major programs – Unmodified
4. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? – No
5. Identification of major programs: Higher Education Institutional Aid (CFDA 84.031), and Foster Care Title IV (CFDA 93.658)
6. Dollar threshold used to distinguish between type A and type B programs was \$750,000.
7. Auditee qualified as low-risk auditee? – Yes

SECTION II – FINDINGS – FINANCIAL STATEMENTS AUDIT

None

SECTION III –