



CALIFORNIA STATE UNIVERSITY
LONG BEACH
RESEARCH FOUNDATION

Internal Control and Compliance Reports
June 30, 2022

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**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***

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

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 California State University, Long Beach Research Foundation (a nonprofit organization), which comprise the statement of net position as of June 30, 2022 and 2021, and the related statements of revenue, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 20, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered California State University, Long Beach Research Foundation's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of California State University, Long Beach Research Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of California State University, Long Beach Research Foundation'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 considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether California State University, Long Beach Research 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 financial statement. 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 Research Foundation'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 Research Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Windes, Inc.".

Long Beach, California
September 20, 2022

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

Opinion on Each Major Federal Program

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

In our opinion, the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Research Foundation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Research Foundation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Research Foundation's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Research Foundation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Research Foundation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Research Foundation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Research Foundation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Research Foundation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Research Foundation as of and for the year ended June 30, 2022, and have issued our report thereon dated September 20, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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.

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.

Winder, Inc.

Long Beach, California
September 20, 2022

**CALIFORNIA STATE UNIVERSITY,
LONG BEACH RESEARCH FOUNDATION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
RESEARCH AND DEVELOPMENT - CLUSTER:			
U. S. Department of Agriculture			
Hispanic Serving Institutions Education Grants	10.223	\$ 34,243	\$ -
Agriculture and Food Research Initiative	10.310	<u>339,312</u>	<u>-</u>
		<u>373,555</u>	<u>-</u>
U.S. Department of Commerce			
Sea Grant Support			
Pass Through:			
University of Southern California	11.417	<u>2,714</u>	<u>-</u>
U.S. Department of Defense			
Basic Scientific Research - U.S. Navy	12.300	370,384	23,327
Pass Through:			
University of California, Los Angeles	12.300	42,281	-
Basic, Applied, and Advanced Scientific Research - U.S. Army	12.630	321,010	-
Air Force Defense Research Sciences Program	12.800	<u>11</u>	<u>-</u>
		<u>733,686</u>	<u>23,327</u>
U.S. Department of Interior			
Water Conservation Field Services Program			
Pass Through:			
Metropolitan Water District of Southern California	15.530	<u>1,309</u>	<u>-</u>
Assistance to State Water Resources Research Institutes			
Pass Through:			
UC Irvine	15.805	<u>551</u>	<u>-</u>
Earthquake Hazards Reduction Program			
Pass Through:			
University of Southern California	15.807	<u>8,874</u>	<u>-</u>
		<u>10,734</u>	<u>-</u>
U.S. Department of Justice			
National Institute of Justice Research, Evaluation and Development Project	16.560	<u>215,536</u>	<u>184,463</u>

**CALIFORNIA STATE UNIVERSITY,
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):			
U.S. Department of Transportation			
University Transportation Centers Program			
Pass Through:			
University of Southern California	20.701	507,515	-
U.S. Department of the Treasury			
Coronavirus Relief Funds			
Pass Through:			
City of Long Beach	21.019	72,416	-
National Aeronautics and Space Administration			
Aerospace Education Services Program			
Pass Through:			
New Mexico State University	43.001	21,635	-
Education (NASA)			
Pass Through:			
Navajo Technical University	43.008	6,819	-
		28,454	-
National Endowment for the Humanities			
Promotion of the Humanities Fellowships and Stipends	45.160	30,092	-
National Science Foundation			
Neotropical Migratory Bird Conservation	15.635	67,148	-
Engineering Grants	47.041	92,195	(169)
Pass Through:			
EPRIUS, INC.	47.041	5,523	-
Mathematical and Physical Sciences	47.049	338,018	-
Pass Through:			
Valparaiso University	47.049	46,163	-
Geosciences	47.050	475,158	30,750
Pass Through:			
California State University, Northridge	47.050	13,325	-

**CALIFORNIA STATE UNIVERSITY,
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):			
National Science Foundation (Continued)			
Computer and Information Science and Engineering	47.070	66,680	-
Biological Sciences	47.074	74,040	-
Social, Behavioral, and Economic Sciences	47.075	97,334	5,190
Education and Human Resources	47.076	747,735	76,041
Pass Through:			
California State University, Dominguez Hills	47.076	54,736	-
California State University, East Bay	47.076	61,017	-
Wayne State University	47.076	42,988	-
International Science and Engineering (OISE)	47.079	561	-
Pass Through:			
Harvey Mudd College	47.079	17,080	-
		<u>2,199,701</u>	<u>111,812</u>
U.S. Department of Energy			
Office of Science Financial Assistance Program	81.049	103,787	-
Nuclear Waste Disposal Siting			
Pass Through:			
Department of Toxic Substances	81.065	-	-
National Aeronautics and Space Administration	81.065	4,929	-
Renewable Energy Research and Development			
Pass Through:			
Rice University	81.087	18,681	-
		<u>127,397</u>	<u>-</u>
U. S. Department of Education			
Higher Education Institutional Aid	84.031	776,071	-
Education Research, Development and Dissemination			
Pass Through:			
University of Texas - Austin	84.305	49,657	-
Research in Special Education			
Pass Through:			
University of Virginia	84.324	20,598	-

**CALIFORNIA STATE UNIVERSITY,
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):			
U. S. Department of Education (Continued)			
Arts in Education			
Pass Through:			
Dramatic Results	84.351	16,229	-
		<u>862,555</u>	<u>-</u>
U. S. Department of Health and Human Services			
National Center on Sleep Disorders Research	93.233	167,541	-
Mental Health Research Grants			
Pass Through:			
San Diego State University Foundation	93.242	10,048	-
Substance Abuse and Mental Health Services			
Pass Through:			
Arizona State University	93.243	56,068	-
Drug Abuse and Addiction Research Programs	93.279	79,851	-
Trans-NIH Research Support	93.310	3,197,102	-
Certified Health IT Surveillance Capacity and Infrastructure - Improvement Cooperative Agreement Program	93.355	321,101	42,144
Biomedical Research and Research Training	93.859	2,525,588	16,859
Child Health and Human Development Extramural Research	93.865	430	-
Aging Research			
Pass Through:			
Michigan Center for Contextual Factors in Alzheimer's Disease	93.866	11,690	-
		<u>6,369,419</u>	<u>59,003</u>

**CALIFORNIA STATE UNIVERSITY,
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):			
Undeterminable Federal Agency			
Cal Poly Pomona - Flight Demo	99.G23732010A	80,438	80,438
USC-LTAPIMP & VTHP: RHRPAPS	99.G23732010B	68,442	68,442
HiSpeedTempMeasurMetalMeltPool	99.G23732010C	15,389	-
Interfacial Physics Propellant	99.G23732010D	17,795	-
Aerospace Tech&Engnrg Resrch19	99.G227719100	57	-
Materials Developmnt Resrch19	99.G227519100	21,021	-
Propulsion Research 2019	99.G227619100	238	-
Center for Excellence Director	99.G238520100	19,202	-
CALPAR FEM Analysis	99.G233719100	63,659	-
Thermal In-Situ SustainblRemed	99.G246521100	40,450	-
CeSSA Road Conditions+Safety	99.G242320100	23,229	-
HiPAS UAV	99.G244820100	2	-
		<u>349,922</u>	<u>148,880</u>
TOTAL RESEARCH AND DEVELOPMENT		<u>11,883,696</u>	<u>527,485</u>
OTHER PROGRAMS:			
U. S. Department of Agriculture			
Supplemental Nutrition Assistance Program			
Pass Through:			
California State University Chico Research Foundation	10.561	<u>208,196</u>	-
		<u>208,196</u>	-
U.S. Department of Defense			
ROTC Language and Culture Training Grants			
Pass Through:			
Institute of International Education	12.357	<u>478,253</u>	-
		<u>478,253</u>	-

**CALIFORNIA STATE UNIVERSITY,
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
OTHER PROGRAMS (CONTINUED):			
U.S. Department of Justice			
Violence Against Women Formula Grants			
Pass Through:			
California Governor's Office of Emergency Services	16.588	<u>166,158</u>	<u>-</u>
U.S. Department of Labor			
H-1B Job Training Grants			
Pass Through:			
Lorain County Community College	17.268	<u>110,489</u>	<u>-</u>
U.S. Department of Transportation			
Surface Transportation Infrastructure Discretionary Grant for Capital Investments II			
	20.933	<u>44,344</u>	<u>-</u>
U.S. Department of the Treasury			
Volunteer Income Tax Assistance (VITA) Matching Grant Program			
Pass Through:			
California State University, Northridge	21.009	<u>16,859</u>	<u>-</u>
National Science Foundation			
Social, Behavioral, and Economic Sciences			
	47.075	69,497	-
Education and Human Resources			
Pass Through:			
California State University, Sacramento-University Enterprises, Inc.	47.076	<u>9,306</u>	<u>-</u>
		<u>78,803</u>	<u>-</u>

**CALIFORNIA STATE UNIVERSITY,
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Federal Expenditures	Amounts Provided to Subrecipients
OTHER PROGRAMS (CONTINUED):			
U.S. Department of Education			
Higher Educational Institutional Aid	84.031	622,724	-
Pass Through:			
Antelope Valley College	84.031	10,264	-
TRIO Cluster-Student Support Services	84.042	1,189,708	-
TRIO Cluster-Talent Search	84.044	857,057	-
TRIO Cluster-Upward Bound	84.047	1,183,119	-
TRIO Cluster-Educational Opportunity Center	84.066	278,132	-
Rehabilitation Services Vocational Rehabilitation Grants to States			
Pass Through:			
California Department of Rehabilitation	84.126	192,112	-
Migrant Education-High School Equivalency Program	84.141	(58)	-
Migrant Education-College Assistant Migrant Program	84.149	63	-
TRIO McNair Post-Baccalaureate Achievement	84.217	295,341	-
Special Education - Personnel Development	84.325	1,060,360	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	695,184	-
Improving Teach Quality State Grants			
Pass Through:			
University California Office of the President	84.367	35,972	-
Strengthening Minority-Serving Institutions	84.382	13,147	-
		<u>6,433,125</u>	<u>-</u>
U.S. Department of Health and Human Services			
Foster Care - Title IV-E			
Pass Through:			
University of California, Berkeley	93.658	2,710,733	-
University of California, Los Angeles	93.658	3,583	-
County of Los Angeles	93.658	840,893	-
Grants to States for Operation of Offices of Rural Health			
Pass Through:			
California Department of Health Care Services	93.913	22,631	-
		<u>3,577,840</u>	<u>-</u>

**CALIFORNIA STATE UNIVERSITY,
LONG BEACH RESEARCH FOUNDATION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing 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	6,536	-
Undeterminable Federal Agency			
Peace Corps Recruitment	99.G242220100	20,729	-
Tennessee State University (TSU)	99.G255721100	72,853	-
		93,582	-
TOTAL OTHER PROGRAMS		11,214,185	-
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 23,097,881	\$ 527,485

**CALIFORNIA STATE UNIVERSITY,
LONG BEACH RESEARCH FOUNDATION**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of California State University, Long Beach Research Foundation (the Research Foundation), under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented 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). Because the Schedule presents only a selected portion of the operations of the Research Foundation, it is not intended to and does not present the net position, changes in revenue, expenses and net position, or cash flows of the Research Foundation.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts reflected in the Schedule represent adjustments or credits resulting from the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – Indirect Cost Rate

The Research Foundation has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**CALIFORNIA STATE UNIVERSITY,
LONG BEACH RESEARCH FOUNDATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

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.

Internal control over financial reporting

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

Federal Awards

Internal control over major programs

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: TRIO Cluster (CFDA 84.042, 84.044, 84.047, 84.066, and 84.217), and Special Education-Personnel Development to Improve Services and Results for Children with Disabilities (CFDA 84.325)
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 – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None