

Cal Poly Pomona Foundation, Inc.

**Schedule of Expenditures of Federal Awards and
Independent Auditor's Reports Required by the
Uniform Guidance**

Year Ended June 30, 2023

Cal Poly Pomona Foundation, Inc.

Index

	<u>Page</u>
Schedule of Expenditures of Federal Awards	2
Notes to Schedule of Expenditures of Federal Awards	9
Independent Auditor's 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>	10
Independent Auditor's 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	12
Schedule of Findings and Questioned Costs	15

Cal Poly Pomona Foundation, Inc.

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Number	Passed through to Subrecipients	Expenditures
Research and Development Cluster				
<u>Department of Agriculture</u>				
Pass-through from California Department of Food and Agriculture Specialty Crop Block Grant Program - Farm Bill	10.170	21-001-037-SF	\$ -	\$ 178,333
Pass-through from Chico State Enterprises Specialty Crop Block Grant Program - Farm Bill	10.170	SUB21-003	-	52,753
Total Specialty Crop Block Grant Program - Farm Bill			-	231,086
Pass-through from Cal Poly Corporation Higher-Education - Institution Challenge Grants Program	10.217	2022-1-53734	-	7,830
Pass-through from Washington State University Higher-Education - Institution Challenge Grants Program	10.217	140674 SPC003974	-	28,676
Higher-Education - Institution Challenge Grants Program	10.217		-	5,426
Total Higher-Education - Institution Challenge Grants Program			-	41,932
Hispanic Serving Institutions Education Grants	10.223		12,639	197,247
Pass-through from The Regents of the University of California Davis Organic Agriculture Research and Extension Initiative	10.307	2020-51300-32275	-	89,239
Specialty Crop Research Initiative	10.309	A22-0776-S001	-	46,407
Pass-through from The Regents of the University of California UCR Agriculture and Food Research Initiative (AFRI)	10.310	S001438	-	5,155
Pass-through from the University of Connecticut Agriculture and Food Research Initiative (AFRI)	10.310	146018302	-	8,191
Pass-through from the Board of Trustees of the University of Arkansas Agriculture and Food Research Initiative (AFRI)	10.310	2022-69015-36720	-	50,574
Agriculture and Food Research Initiative (AFRI)	10.310		-	49,566
Total Agriculture and Food Research Initiative (AFRI)			-	113,486
Capacity Building for Non-Land Grant Colleges of Agriculture	10.326		-	90,121
Pass-through from Oregon State University Food Safety Outreach Program	10.328	C0595B-E	-	3,076
Soil and Water Conservation	10.902		-	19,448
Total Department of Agriculture			12,639	832,042

Cal Poly Pomona Foundation, Inc.

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Number	Passed through to Subrecipients	Expenditures
<u>Department of Defense</u>				
Pass-through from Office of Naval Research				
Basic and Applied Scientific Research	12.300	N00014-21-1-2751	-	324,784
Total Department of Defense			-	324,784
<u>Department of the Interior</u>				
Pass-through from University of California Santa Cruz				
Bureau of Ocean Energy Management Environmental Studies	15.423	A 19-0882-S004	-	59,295
Pass-through from The Southern California Marine Institute				
Bureau of Ocean Energy Management Environmental Studies	15.423	M21AC00021-00	-	17,854
Total Bureau of Ocean Energy Management Environmental Studies			-	77,149
Water Desalination Research and Development	15.506		-	7,218
SECURE Water Act - Research Agreements	15.560		-	5,007
Total Department of Interior			-	89,374
<u>Department of Transportation</u>				
Pass-through from the State of California - Office of Traffic Safety				
National Priority Safety Program	20.616	TR22021	-	73,843
National Priority Safety Program	20.616	TR23005	-	78,400
Total National Priority Safety Program			-	152,243
Total Department of Transportation			-	152,243
<u>National Aeronautical and Space Administration</u>				
Science	43.001		-	155,481
Pass-through from Smithsonian Astrophysical Observatory				
Science	43.001	G00-21031X	-	(5,862)
Pass-through from Space Telescope Science Institute				
Science	43.001	HST-GO-16769.001-A	-	17,004
Science	43.001	HST-GO-15999.001-A	-	1,951
Pass-through from Jet Propulsion Laboratory				
Science	43.001	RSA1675107	-	15,592
Science	43.001	RSA1680893	-	7,666
Total Science			-	191,832
Space Technology	43.012		36,750	48,749
Total National Aeronautical and Space Administration			36,750	240,581

Cal Poly Pomona Foundation, Inc.

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Number	Passed through to Subrecipients	Expenditures
<u>National Science Foundation</u>				
Engineering	47.041		-	219,126
Pass-through from Metaseismic, Inc.				
Engineering	47.041	1927071	-	45,602
Total Engineering			-	264,728
Mathematical and Physical Sciences	47.049		-	383,404
Pass-through from The Regents of the University of California				
Mathematical and Physical Sciences	47.049	1636646	-	(7,894)
Mathematical and Physical Sciences	47.049	00010000	-	222,208
Total Mathematical and Physical Sciences			-	597,718
Computer and Information Science and Engineering	47.070		-	356,809
Pass-through from Kettering University				
Computer and Information Science and Engineering	47.070	531130A	-	5,085
Total Computer and Information Science and Engineering			-	361,894
Biological Sciences	47.074		-	204,886
Social, Behavior, and Economic Sciences	47.075		-	78,139
Pass-through from Portland State University				
Social, Behavior, and Economic Sciences	47.075	100258	-	3,937
Total Social, Behavior, and Economic Sciences			-	82,076
STEM Education	47.076		111,182	1,834,976
Pass-through from University Enterprises Inc.				
STEM Education	47.076	532964	-	(100)
STEM Education	47.076	532965	-	23,000
Pass-through from CSU Long Beach Research Foundation				
STEM Education	47.076	SG225019100-CPP	-	19,106
Pass-through from Whatcom Community College				
STEM Education	47.076	DGE-1842096	-	48,551
Total STEM Education			111,182	1,925,533

Cal Poly Pomona Foundation, Inc.

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Number	Passed through to Subrecipients	Expenditures
Office of International Science and Engineering	47.079		-	40,552
Pass-through from San Diego State University Research Foundation				
Office of International Science and Engineering	47.079	1827251	-	3,452
Total Office of International Science and Engineering			-	44,004
Total National Science Foundation			111,182	3,480,839
 <u>Department of Energy</u>				
Pass-through from QuesTek Innovations LLC				
Office of Science Financial Assistance Program	81.049	DE-SC0020605	-	48,541
Pass-through from The Regents of the University of California				
Office of Science Financial Assistance Program	81.049	2022-1819	-	20,145
Pass-through from OLI Systems, Inc.				
Office of Science Financial Assistance Program	81.049	DE-FOA-0002554	-	46,000
Office of Science Financial Assistance Program	81.049		-	52,359
Total Office of Science Financial Assistance Program			-	167,045
Pass-through from University of Cincinnati				
Nuclear Energy Research, Development and Demonstration	81.121	013271-002	-	23,146
Total Department of Energy			-	190,191
 <u>Department of Education</u>				
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		62,162	674,003
Higher Education Institutional Aid	84.031		-	885,546
Child Care Access Means Parents in School	84.335		-	274,923
Total Department of Education			62,162	1,834,472
 <u>Department of Health and Human Services</u>				
Pass-through from California Institute of Technology				
Mental Health Research Grants	93.242	S586859	-	282,192
Biomedical Research and Research Training	93.859		-	765,610
Total Department of Health and Human Services			-	1,047,802
Total Research and Development Cluster			222,733	8,192,328

Cal Poly Pomona Foundation, Inc.

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Number	Passed through to Subrecipients	Expenditures
Other Programs				
<u>Department of Agriculture</u>				
Pass-through from The Regents of the University of California Davis				
Food Safety Outreach Program	10.328	2020-70020-32263	-	20,299
Pass-through from California Department of Education				
Child and Adult Care Food Program (CACFP)	10.558	05310-CACFP-19-NP-IC	-	54,370
Pass-through from California Department of Education				
Summer Food Service Program for Children	10.559	05310-SFSP-19	-	3,335
Total Child Nutrition Cluster			-	3,335
Pass-through from CSU Chico				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	A22-0055-S011	-	46,544
Total SNAP Cluster			-	46,544
Soil and Water Conservation	10.902		-	45,822
Total Department of Agriculture			-	170,370
<u>Department of Defense</u>				
Pass-through from Office of Naval Research				
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330	N00014-21-1-2628	-	133,552
Total Department of Defense			-	133,552
<u>Department of Interior</u>				
Pass-through from United States Geological Survey				
Earthquake Hazards Program Assistance	15.807	G20AP00057	-	11,425
Total Department of Interior			-	11,425
<u>Department of Transportation</u>				
Highway Training and Education	20.215		-	14,603
Total Department of Transportation			-	14,603
<u>Department of the Treasury</u>				
Pass-through from The University Corporation at CSU Northridge				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	A16-0069-S007	-	1,327
Total Department of the Treasury			-	1,327

Cal Poly Pomona Foundation, Inc.

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Number	Passed through to Subrecipients	Expenditures
<u>National Aeronautics and Space Administration</u>				
Pass-through from Jet Propulsion Laboratory				
Science	43.001	1692662	-	6,803
Pass-through from Universities Research Association				
Science	43.001	008700-15	-	163,672
Total National Aeronautics and Space Administration			-	170,475
<u>Department of Education</u>				
Pass through from California Department of Corrections and Rehabilitation				
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	C5609154	58,937	96,417
TRIO Cluster				
TRIO_Student Support Services	84.042		-	849,433
TRIO_Talent Search	84.044		-	446,958
TRIO_Upward Bound	84.047		-	2,499,274
TRIO_McNair Post-Baccalaureate Achievement	84.217		-	210,918
Total TRIO Cluster			-	4,006,583
Special Education: Personnel Development to Improve Services				
and Results for Children with Disabilities	84.325		-	62,218
Pass through from University of California, Office of the President				
Supporting Effective Instruction State Grants	84.367	ESSA21-CMP-POMONA	-	1,252
Supporting Effective Instruction State Grants	84.367	ESSA22-CMP-POMONA	-	24,233
Total Supporting Effective Instruction State Grants			-	25,485
Total Department of Education			58,937	4,190,703
<u>Department of Health and Human Services</u>				
Pass-through from California Department of Education				
Child Care and Development Block Grant	93.575	CCTR-2075	-	154,219
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CSPP-2158	-	83,029
Total CCDF Cluster			-	237,248
Total Department of Health and Human Services			-	237,248

Cal Poly Pomona Foundation, Inc.

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Number</u>	<u>Passed through to Subrecipients</u>	<u>Expenditures</u>
<u>Corporation for National and Community Service (CNCS)</u>				
Pass-through from Cal State L.A. University Auxiliary Services, Inc. AmeriCorps State and National	94.006	CCSFRF008	-	408,973
Total Corporation for National and Community Service (CNCS)			-	408,973
<u>United States Forest Service</u>				
Pass-through from National Fish and Wildlife Foundation Developing Precision-Restoration for Post-Fire Restoration	XX.XXX	0805.19.064303	-	57,352
Total United States Forest Services			-	57,352
Total Other Programs			58,937	5,396,028
Total Expenditures of Federal Awards			<u>\$ 281,670</u>	<u>\$ 13,588,356</u>

See Notes to Schedule of Expenditures of Federal Awards

Cal Poly Pomona Foundation, Inc.

**Notes to Schedule of Expenditures of Federal Awards
June 30, 2023**

Note 1 - Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards ("Schedule") presents the activity of all federal award programs of the Cal Poly Pomona Foundation, Inc. (the "Foundation") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations ("CFR") 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 Foundation, it is not intended to and does not present the financial position, changes in net position or cash flows of the 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 principals contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years, such as transfer of expenses incurred in the previous year to a continuing project in the current fiscal year.

Note 3 - Indirect cost rate

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

Note 4 - Subrecipients

The Foundation passes certain financial awards received to other governments or not-for-profit agencies (subrecipients). As Note 2 describes, the Foundation reports expenditures of federal awards to subrecipients on the accrual basis.

Independent Auditor's 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
Cal Poly Pomona Foundation, Inc.
(A California State University Auxiliary Organization)

We have audited, 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, the financial statements of the business-type activities and the aggregate remaining fund information of the Cal Poly Pomona Foundation, Inc. (the "Foundation"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Foundation's basic financial statements, and have issued our report thereon dated September 27, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foundation'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 Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 Foundation'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 entity'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.

CohnReznick LLP

Los Angeles, California
September 27, 2023

Independent Auditor's 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

To the Board of Directors
Cal Poly Pomona Foundation, Inc.
(A California State University Auxiliary Organization)

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cal Poly Pomona Foundation's (the "Foundation") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* that could have a direct and material effect on each of the Foundation's major federal programs for the year ended June 30, 2023. 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.

In our opinion, the Foundation complied, in all material respects, with the 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, 2023.

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 ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 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 Foundation's federal programs.

Auditor's 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 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 GAAS, *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 Foundation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 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 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 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 Auditor's 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.

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 remaining fund information of the Foundation as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Foundation's basic financial statements. We issued our report thereon dated September 27, 2023, 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.

CohnReznick LLP

Los Angeles, California
September 27, 2023

Cal Poly Pomona Foundation, Inc.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified?
Significant deficiency(ies) identified?

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?
Significant deficiency(ies) identified?

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

Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major federal programs:

Assistance Listing Number(s)

Name of Federal Program or Cluster

Various

TRIO Cluster

Dollar threshold used to distinguish between type A and B programs

\$750,000

Auditee qualified as low-risk auditee?

yes no

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.