

**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, 2024**

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**Cal Poly Pomona Foundation, Inc.**

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**Cal Poly Pomona Foundation, Inc.**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Research and Development Cluster</b>				
<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	\$ -	\$ 125,302
Higher Education - Institution Challenge Grants Program	10.217		-	16,410
Pass-through from Cal Poly Corporation				
Higher Education - Institution Challenge Grants Program	10.217	2022-1-53734	-	5,739
Pass-through from Washington State University				
Higher Education - Institution Challenge Grants Program	10.217	140674 SPC003974	-	33,944
Total Higher-Education - Institution Challenge Grants Program			-	56,093
Hispanic Serving Institutions Education Grants	10.223		19,456	591,368
Pass-through from The Regents of the University of California, Davis				
Organic Agriculture Research and Extension Initiative	10.307	2020-51300-32275	-	48,892
Specialty Crop Research Initiative	10.309	A22-0776-S001	-	109,491
Agriculture and Food Research Initiative (AFRI)	10.310		-	103,174
Pass-through from the University of Connecticut				
Agriculture and Food Research Initiative (AFRI)	10.310	146018302	-	6,532
Pass-through from the Board of Trustees of the University of Arkansas				
Agriculture and Food Research Initiative (AFRI)	10.310	2022-69015-36720	-	45,443
Pass-through from Tufts College				
Agriculture and Food Research Initiative (AFRI)	10.310	POEPO232827	-	873
Total Agriculture and Food Research Initiative (AFRI)			-	156,022
Capacity Building for Non-Land Grant Colleges of Agriculture	10.326		-	1,454
Pass-through from Oregon State University				
Food Safety Outreach Program	10.328	C0595B-E	-	4,059
Soil and Water Conservation	10.902		-	46,604
Total Department of Agriculture			19,456	1,139,285

**Cal Poly Pomona Foundation, Inc.**

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<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<u>Department of Defense</u>				
Pass-through from Office of Naval Research				
Basic and Applied Scientific Research	12.300	N00014-21-1-2751	-	289,607
Pass-through from Office of Naval Research				
Basic and Applied Scientific Research	12.300	N001742310002	-	17,839
Total Basic and Applied Scientific Research			-	307,446
Pass-through from the American Foundry Society, Inc				
Cost-Effective Fast Response and Sustainability for Critical Casting	12.XXX	2024310	-	28,161
Total Department of Defense			-	335,607
 <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	-	70,273
Pass-through from The Southern California Marine Institute				
Bureau of Ocean Energy Management Environmental Studies	15.423	M21AC00021-00	-	38,653
Total Bureau of Ocean Energy Management Environmental Studies			-	108,926
Water Desalination Research and Development	15.506		-	(5,994)
Total Department of Interior			-	102,932
 <u>Department of Transportation</u>				
Pass-through from the State of California - Office of Traffic Safety				
National Priority Safety Programs	20.616	TR23005	-	68,584
National Priority Safety Programs	20.616	TR24009	-	72,907
Total National Priority Safety Programs			-	141,491
Pass-through from University of Texas at Austin				
University Transportation Centers Program	20.701	UTAUS SUB00001166	-	46,847
Total Department of Transportation			-	188,338
 <u>National Aeronautical and Space Administration</u>				
Pass-through from NASA				
Science	43.001		-	38,374

**Cal Poly Pomona Foundation, Inc.**

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Pass-through from Space Telescope Science Institute Science	43.001	HST-GO-16769.001-A	-	42
Pass-through from California Institute of Technology, JPL Science	43.001	1698385	-	50,000
Pass-through from Jet Propulsion Laboratory Science	43.001	1692662	-	1,939
Pass-through from SETI Institute Science	43.001	SC3929	-	27,767
Total Science			-	118,122
Space Technology	43.012		-	16,142
Total National Aeronautical and Space Administration			-	134,264
<u>National Science Foundation</u>				
Engineering	47.041		-	238,579
Mathematical and Physical Sciences	47.049		-	234,736
Pass-through from The Regents of the University of California, Berkeley Mathematical and Physical Sciences	47.049	00010000	-	120,333
Total Mathematical and Physical Sciences			-	355,069
Computer and Information Science and Engineering	47.070		-	554,609
Pass-through from Kettering University Computer and Information Science and Engineering	47.070	531130A	-	29,433
Total Computer and Information Science and Engineering			-	584,042
Biological Sciences	47.074		-	49,625
Social, Behavior, and Economic Sciences	47.075		-	21,710
Pass-through from Portland State University Social, Behavior, and Economic Sciences	47.075	100258	-	31,256
Total Social, Behavior, and Economic Sciences			-	52,966
STEM Education	47.076		199,046	3,379,848
Pass-through from University Enterprises Inc. STEM Education	47.076	532965	-	7,000
STEM Education	47.076	532966-A6	-	24,000

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Pass-through from CSU Long Beach Research Foundation				
STEM Education	47.076	SG225019100-CPP	-	19,099
Total STEM Education			<u>199,046</u>	<u>3,429,947</u>
Office of International Science and Engineering	47.079		-	46,545
Pass-through from San Diego State University Research Foundation				
Office of International Science and Engineering	47.079	1827251	-	2,533
Total Office of International Science and Engineering			<u>-</u>	<u>49,078</u>
Total National Science Foundation			<u>199,046</u>	<u>4,759,306</u>
<u>Environmental Protection Agency (EPA)</u>				
Pass-through from Portland State University				
Science to Achieve Results (STAR) Research Program	66.509	100278	-	2,014
Total Environmental Protection Agency			<u>-</u>	<u>2,014</u>
<u>Department of Energy</u>				
Office of Science Financial Assistance Program	81.049		-	134,566
Pass-through from The Regents of the University of California				
Office of Science Financial Assistance Program	81.049	2022-1819	-	37,457
Pass-through from QuesTek Innovations LLC				
Office of Science Financial Assistance Program	81.049	DE-SC0020605	-	85,381
Total Office of Science Financial Assistance Program			<u>-</u>	<u>257,404</u>
Pass-through from University of Cincinnati				
Nuclear Energy Research, Development and Demonstration	81.121	013271-002	-	16,211
Pass-through from The Regents of the University of California, Berkely - LBNL				
Nuclear Energy Research, Development and Demonstration	81.RD	7722635	-	34,052
Total Department of Energy			<u>-</u>	<u>307,667</u>
<u>Department of Education</u>				
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		118,134	869,592
Higher Education Institutional Aid	84.031		-	641,787
Higher Education Institutional Aid	84.031		-	435,634
Total Higher Education Institutional Aid			<u>118,134</u>	<u>1,077,421</u>

**Cal Poly Pomona Foundation, Inc.**

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Child Care Access Means Parents in School	84.335		-	235,304
Pass-through from Austin State University at Nacogdoches Texas				
English Language Acquisition State Grants	84.365	T365Z220050	-	21,002
Total Department of Education			<u>118,134</u>	<u>2,203,319</u>
 <u>Department of Health and Human Services</u>				
Pass-through from the University of Texas at Arlington				
Maternal and Child Health Federal Consolidated Programs	93.110	2023GC1718	-	38,489
Pass-through from California Institute of Technology				
Mental Health Research Grants	93.242	S586859	-	160,579
Mental Health Research Grants	93.242	S616255	-	85,480
Total Mental Health Research Grants			<u>-</u>	<u>246,059</u>
Pass-through from the University of Texas at Arlington				
Minority Health and Health Disparities Research	93.307	2022GC0779	-	29,706
Pass-through from National Institutes of Health				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R15DK13273601A1	-	113,716
Biomedical Research and Research Training	93.859		646	906,107
Total Department of Health and Human Services			<u>646</u>	<u>1,334,077</u>
<b>Total Research and Development Cluster</b>			<u>337,282</u>	<u>10,506,809</u>
 <b>Other Programs</b>				
<u>Department of Agriculture</u>				
From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals	10.237		-	660,551
Pass-through from The Regents of the University of California Davis				
Food Safety Outreach Program	10.328	2020-70020-32263	-	16,146
Pass-through from California Department of Education				
Child and Adult Care Food Program (CACFP)	10.558	05310-CACFP-19-NP-IC	-	31,130
Pass-through from California Department of Education				
Summer Food Service Program for Children	10.559	05310-SFSP-19	-	8,296
Total Child Nutrition Cluster			<u>-</u>	<u>8,296</u>
Pass-through from CSU Chico				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	A22-0055-S011	-	55,111
Total SNAP Cluster			<u>-</u>	<u>55,111</u>

**Cal Poly Pomona Foundation, Inc.**

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Soil and Water Conservation	10.902		-	38,014
Total Department of Agriculture			-	809,248
<u>Department of Interior</u>				
Pass-through from the University of Colorado at Boulder				
Water Desalination Research and Development	15.506	R23AC00437-00	-	9,846
Total Department of Interior			-	9,846
<u>Department of Transportation</u>				
Highway Training and Education	20.215		-	26,897
Highway Training and Education	20.215		-	40,530
Total Department of Transportation			-	67,427
<u>National Aeronautics and Space Administration</u>				
Pass-through from NASA				
Office of Stem Engagement (OSTEM)	43.008	80NSSC23M0223	-	58,247
Total National Aeronautics and Space Administration			-	58,247
<u>Small Business Administration</u>				
Stea2m Innovation Hub Pomona	59.086		-	105,521
Total Small Business Administration			-	105,521
<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	24,639	40,977
Higher Education Institutional Aid	84.031		-	146,189
Fund for the Improvement of Postsecondary Education	84.116		-	41,018



Cal Poly Pomona Foundation, Inc.

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
TRIO Cluster				
TRIO-Student Support Services	84.042		-	800,555
TRIO-Talent Search	84.044		-	565,273
TRIO-Upward Bound	84.047		-	1,211,906
TRIO-Upward Bound Math and Science	84.047		-	976,209
Total TRIO-Upward Bound			-	2,188,115
TRIO-McNair Post-Baccalaureate Achievement	84.217		-	152,830
Total TRIO Cluster			-	3,706,773
Special Education: Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	38,622
Pass through from University of California, Office of the President Supporting Effective Instruction State Grants	84.367	ESSA23-CMP-POMONA	-	23,817
Total Department of Education			24,639	3,997,396
<u>Department of Health and Human Services</u>				
Pass-through from California Department of Education				
Child Care and Development Block Grant	93.575	CSPP3164		21,312
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	95.596	CCTR-3084	-	42,186
Total CCDF Cluster			-	63,498
Total Department of Health and Human Services			-	63,498
<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	-	472,753
Total Corporation for National and Community Service (CNCS)			-	472,753
<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	-	72,891
Total United States Forest Services			-	72,891
<b>Total Other Programs</b>			24,639	5,656,827
<b>Total Expenditures of Federal Awards</b>			\$ 361,921	\$ 16,163,636

## Cal Poly Pomona Foundation, Inc.

### Notes to Schedule of Expenditures of Federal Awards June 30, 2024

#### **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, 2024. 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 ("*Government Auditing Standards*"), 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, 2024, 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 20, 2024.

#### 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 20, 2024

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, Inc.'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, 2024. 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, 2024.

*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, 2024, and the related notes to the financial statements, which collectively comprise the Foundation's basic financial statements. We issued our report thereon dated September 20, 2024, 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 20, 2024

Cal Poly Pomona Foundation, Inc.

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2024

**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?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified?  yes  none reported

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

Research and Development 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.





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