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</table>
INDEPENDENT AUDITORS’ REPORT
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

The Board of Trustees
California State University:

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 the business-type activities and the aggregate discretely presented component units of the California State University, an agency of the State of California, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise California State University’s basic financial statements, and have issued our report thereon dated December 19, 2019. Our report refers to other auditors who audited 88 of the 90 aggregate discretely presented component units, which statements reflect total assets constituting 95% and total revenues constituting 94% of the aggregate discretely presented component units totals. The reports of the other auditors have been furnished to us, and our opinion, insofar as they relate to the amounts included for the 88 aggregate discretely presented component units, are based solely on the reports of the other auditors. The financial statements of 39 discretely presented component units are not audited in accordance with Government Auditing Standards. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters in accordance with Government Auditing Standards for the discretely presented component units.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered California State University’s internal control over financial reporting (internal control) to determine 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’s internal control. Accordingly, we do not express an opinion on the effectiveness of California State University’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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether California State University’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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The University's Response to Findings
The University’s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The University’s response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the response.

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 California State University’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 California State University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Orange County, California
December 19, 2019
Independent Auditors’ 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

The Board of Trustees
California State University:

Report on Compliance for Each Major Federal Program

We have audited the California State University’s (the University) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the University’s major federal programs for the year ended June 30, 2019. The University’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

The University’s basic financial statements include the operations of the University’s discretely presented component units, which expended federal awards totaling $385,364,704, which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2019. Our audit, described below, did not include the operations of these component units because the component units engaged other auditors to perform audits 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).

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

Auditors’ Responsibility
Our responsibility is to express an opinion on compliance for each of the University’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 the 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 the University’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 the University’s compliance.

Opinion on Each Major Federal Program
In our opinion, the California State University 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, 2019.
Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-002 and 2019-003. Our opinion on each major federal program is not modified with respect to these matters.

The University's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing corrective action plan to address each audit findings included in our auditors' report. The University's responses and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

Report on Internal Control over Compliance

Management of the University 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 the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-002 and 2019-003 that we consider to be significant deficiencies.

The University's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.
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 discretely presented component units of the University, an agency of the State of California, as of and for the year ended June 30, 2019, and have issued our report thereon dated December 19, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the basic 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 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.

KPMG LLP

Orange County, California
December 19, 2019
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
## Student Financial Assistance Cluster:

<table>
<thead>
<tr>
<th>Federal Grantor Agency</th>
<th>CFDA</th>
<th>Cluster Name</th>
<th>Federal Program Name</th>
<th>Direct Award or Pass-through Entity</th>
<th>Pass-through Identifying Number</th>
<th>Amount Expended</th>
<th>Amounts Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Education</td>
<td>84.007</td>
<td>Student Financial Aid</td>
<td>Federal Supplemental Educational Opportunity Grants (FSEOG)</td>
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<td>Student Financial Aid</td>
<td>Federal Work-Study Program (WSP)</td>
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<td>Federal Pell Grant Program (PELL)</td>
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<td>Federal Direct Student Loans (DIRECT LOAN)</td>
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<tr>
<td>Department of Education</td>
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<td>Student Financial Aid</td>
<td>Teacher Education Assistance for College and Higher Education Grants (TEACH)</td>
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<td>Department of Education</td>
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<td>Postsecondary Education Scholarships for Veteran’s Dependents (VETERANS)</td>
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<td>Student Financial Aid</td>
<td>Nursing Student Loans (NURSING LOAN)</td>
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<tr>
<td><strong>Department of Health and Human Services Total</strong></td>
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<td><strong>$2,922,371</strong></td>
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## Other Programs and Clusters:

<table>
<thead>
<tr>
<th>Federal Grantor Agency</th>
<th>CFDA</th>
<th>Cluster Name</th>
<th>Federal Program Name</th>
<th>Direct Award or Pass-through Entity</th>
<th>Pass-through Identifying Number</th>
<th>Amount Expended</th>
<th>Amounts Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Department of Agriculture</td>
<td>10.001</td>
<td>Agriculture Research Basic and Applied Research</td>
<td>Direct Award</td>
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<td>10.220</td>
<td>Higher Education - Multicultural Scholars Grant Program</td>
<td>Direct Award</td>
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<td>59,128</td>
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<td>U.S. Department of Agriculture</td>
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<td>Child and Adult Care Food Program</td>
<td>Pass-through California Department of Education</td>
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<td>U.S. Department of Agriculture</td>
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<td>SNAP CLUSTER State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</td>
<td>Pass-through CSU Chico Research Foundation</td>
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<td>5,555</td>
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<td>U.S. Department of Commerce</td>
<td>11.420</td>
<td>Coastal Zone Management Estuarine Research Reserves</td>
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<td>17,268</td>
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<td>Marine Debris Program</td>
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<td>37,731</td>
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<td>U.S. Department of Defense</td>
<td>12.550</td>
<td>The Language Flagship Grants to Institutions of Higher Education</td>
<td>Pass-through The Institute of International Education, Inc.</td>
<td>0054-SFSU-8-CHN-280-PO1</td>
<td>320,441</td>
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<td>U.S. Department of Defense</td>
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<td>U.S. Department of the Interior</td>
<td>15.224</td>
<td>Cultural and Paleontological Resources Management</td>
<td>Direct Award</td>
<td></td>
<td>28,030</td>
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<td>U.S. Department of the Interior</td>
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<td>Pass-through Historic Preservation, Office of [OH]</td>
<td>C8861513</td>
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<td>U.S. Department of the Interior</td>
<td>15.904</td>
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<td>U.S. Department of Justice</td>
<td>16.922</td>
<td>Equitable Sharing Program</td>
<td>Pass-through Orange County Sheriff's Department - Regional Narcotics Suppression Program</td>
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<td>U.S. Department of Labor</td>
<td>17.382</td>
<td>Trade Adjustment Assistance Community College and Career Training (TAA/CCCT) Grants</td>
<td>Direct Award</td>
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<td>U.S. Department of Transportation</td>
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<td>Highway Training and Education</td>
<td>Pass-through California Department of Transportation</td>
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<td>U.S. Department of Transportation</td>
<td>20.819</td>
<td>Ballast Water Treatment Technologies</td>
<td>Direct Award</td>
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<td>U.S. Department of Transportation</td>
<td>20.403</td>
<td>U.S. Department of Transportation (not classified elsewhere)</td>
<td>Pass-through Transportation, Department of [DOT, Caltrans]</td>
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<thead>
<tr>
<th>Federal Grantor Agency</th>
<th>CFDA</th>
<th>Cluster Name</th>
<th>Federal Program Name</th>
<th>Direct Award or Pass-through Entity</th>
<th>Pass-through Identifying Number</th>
<th>Amount Expended</th>
<th>Amounts Provided to Subrecipients</th>
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<tbody>
<tr>
<td>Office of Personnel Management</td>
<td>27.011</td>
<td>Intergovernmental Personnel Act (IPA) Mobility Program</td>
<td>Direct Award</td>
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<td>Office of Personnel Management Total</td>
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<td>Direct Award</td>
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<tr>
<td>General Services Administration</td>
<td>38.UNK</td>
<td>General Services Administration (not classified elsewhere)</td>
<td>Direct Award</td>
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<td>General Services Administration Total</td>
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<td>Direct Award</td>
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<td>$19,479</td>
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<td>National Aeronautics and Space Administration</td>
<td>43.001</td>
<td>Science</td>
<td>Pass-through Association of Universities for Research in Astronomy, Inc.</td>
<td>STI-509915</td>
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<td>National Endowment for the Humanities</td>
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<td>Promotion of the Humanities Division of Preservation and Access</td>
<td>Direct Award</td>
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<td>National Endowment for the Humanities Total</td>
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<td>Direct Award</td>
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<td>National Endowment for the Arts</td>
<td>45.024</td>
<td>Promotion of the Arts Grants to Organizations and Individuals</td>
<td>Direct Award</td>
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<td>45.025</td>
<td>Promotion of the Arts Partnership Agreements</td>
<td>Pass-through Western States Arts Federation</td>
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<td>National Science Foundation</td>
<td>47.049</td>
<td>Mathematical and Physical Sciences</td>
<td>Direct Award</td>
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<td>National Science Foundation Total</td>
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Research and Development (R&D) Cluster

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<th>Pass-through Identifying Number</th>
<th>Amount Expended</th>
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Total expenditures of federal awards

$2,651,244,982 $2,679,846
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(1) General

The accompanying schedule of expenditures of federal awards (Schedule) presents the activity of all federal award programs of the California State University (the University). The University does not consider itself a subrecipient of federal funds when those funds are received as payments for services rendered from individual campus foundations, which are discretely presented component units in the basic financial statements of the University. Accordingly, these amounts are not reflected in the accompanying Schedule.

For purposes of the Schedule, federal awards include all grants and contracts entered into directly between the University and agencies and departments of the federal government and pass-through agencies. The awards are classified into program categories in accordance with the provisions of the Uniform Guidance.

(2) Basis of Accounting

The information in the accompanying Schedule is prepared on the accrual basis of accounting and is also presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(3) Loan Programs

Total loans outstanding under the Federal Perkins Loan Program and the Nursing Student Loan Program are $55,320,028 and $2,450,983, respectively, at June 30, 2019. The amounts included in the accompanying Schedule consist of the beginning balances of the loans, loans advanced to students during the year and the administrative cost allowance for the year ended June 30, 2019.

(4) Administrative Cost Allowances

Administrative cost allowances included in the accompanying Schedule are summarized as follows:

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<tr>
<td><strong>Total administrative cost allowances</strong></td>
<td><strong>$ 2,102,542</strong></td>
</tr>
</tbody>
</table>

(5) Indirect Cost Rate

The University did not elect to use the 10% de minimis indirect cost rate as discussed in the Uniform Guidance Section 200.414. For all sponsored programs where indirect costs are allowed to be claimed, the rates approved by the University’s cognizant agency were used.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
### (1) Summary of Auditors’ Results

#### Financial Statements
Type of auditors’ report issued on financial statements: Unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified? Yes \(X\) No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \(X\) Yes None Reported
- Noncompliance material to the financial statements noted? Yes \(X\) No

#### Federal Awards
Internal control over major programs:

- Material weakness identified? Yes \(X\) No
- Significant deficiencies in internal control over major programs \(X\) Yes None Reported

Type of auditors’ report issued on compliance for major programs: Unmodified opinion

Any audit findings that are required to be reported in accordance with 2 CFR 200.516 of Uniform Guidance \(X\) Yes No

#### Identification of Major Programs

<table>
<thead>
<tr>
<th>CFDA number(s)</th>
<th>Name of federal program or cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 84.408, and 93.364</td>
<td>Student Financial Assistance Cluster</td>
</tr>
<tr>
<td>84.042, 84.044, 84.047, and 84.217</td>
<td>TRIO Cluster</td>
</tr>
<tr>
<td>Various</td>
<td>Research and Development Cluster</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between Type A and Type B programs: $1,384,853

Auditee qualified as low-risk auditee? \(X\) Yes No
(2) Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards

2019-001

Missing Control over the Review of Employee Census Data used to Calculate Other Post-Employment Benefits

Condition and Context

The University records the net other postemployment benefits (OPEB) liability based on the projected benefit for current and active employees and retirees based on various assumptions and employee census data elements. Errors were identified in the census data file for the active employees, resulting in the OPEB expenses and liability being calculated using erroneous information. While the University submits changes to the census data elements for active employees to the State, there is a missing control over the review of the accuracy of census data used by the actuary in estimating OPEB expense and liability.

Criteria

A significant deficiency in internal control is the result of a deficiency in internal controls, or combination of deficiencies, that adversely affects the entity’s ability to initiate, authorize, record, process, or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity’s financial statements will not be prevented or detected.

Potential Cause and Effect

Due to the lack of controls over the review to ensure completeness and accuracy of census data used by the actuary in estimating OPEB, this resulted in a projected overstatement of OPEB obligations in the amount of $265 million. This error was not corrected in the June 30, 2019 financial statements.

Recommendation

While the University started its review of policies and procedures, we recommend that the University continues its process and take the necessary action to improve its control over the review of census data used in estimating OPEB liability.

View of Responsible Officials and Planned Corrective Action

The University concurs with the recommendation. The University will review the policies and procedures and develop appropriate internal controls to ensure the completeness and accuracy of the census data used by the actuary in estimating the net OPEB liability.
(3) Findings and Questioned Costs Relating to Federal Awards

**2019-002**

<table>
<thead>
<tr>
<th>Compliance requirement</th>
<th>Enrollment Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus:</td>
<td>Fresno, Long Beach, Pomona, Sacramento, San Francisco, and San Marcos</td>
</tr>
<tr>
<td>Cluster name/program:</td>
<td>Student Financial Assistance Cluster</td>
</tr>
<tr>
<td>CFDA number:</td>
<td>84.268 Federal Direct Student Loans</td>
</tr>
<tr>
<td></td>
<td>84.038 Federal Perkins Loan Program</td>
</tr>
<tr>
<td>Federal agency:</td>
<td>U.S. Department of Education</td>
</tr>
<tr>
<td>Passed through entity:</td>
<td>None</td>
</tr>
<tr>
<td>Award year:</td>
<td>July 1, 2018 through June 30, 2019</td>
</tr>
</tbody>
</table>

**Criteria or Specific Requirement**

Per 34 CFR Section 685.309, institutions with direct loan programs must complete and return to the National Student Loan Data System for Students (NSLDS) within 30 days the enrollment reporting roster file provided by NSLDS, unless the school expects to complete the next roster within 60 days, then they must return it within 60 days. The institution must update changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and then submit changes electronically to the NSLDS, for the purpose of providing complete and accurate data to lenders regarding enrollment status so they may properly determine when repayment of the loans should begin.

**Condition Found and Context**

During our testwork, we haphazardly selected 132 students from 12 campuses that withdrew or graduated during the year that have direct loans that we tested for reporting the change of status to NSLDS and noted the following:

- We identified 15 students from six campuses where their changes in status were not reported to the NSLDS within the 30/60-day reporting period. For these students, status changes were communicated between 8-239 days late.

Since this is a repeat finding and that non-compliance was identified at multiple campuses, we consider this to be a significant deficiency in internal control over the compliance requirement for enrollment status reporting.

**Cause and Effect**

The non-compliance with the 30/60-day reporting period was caused by not having sufficient procedures, such as queries to include all graduated and credential students and not scheduling and submitting degree transmissions on a monthly basis, and controls in place to report graduated and credential students to the National Student Clearinghouse (NSC) in a timely manner.

**Sampling**

Not statistical
**Isolated or Systemic**
Systemic

**Questioned Costs**
None noted

**Repeat Finding**
Yes

**Recommendation**
We recommend the University update its procedures to verify that all graduated and credential students are included in the NSC submissions and that degree transmissions to NSC are made in a timely manner to comply with the 30/60-day reporting period to NSLDS.

**Views of Responsible Officials**
The University concurs with the recommendation. Campuses will further review and refine their policies and procedures and strengthen internal controls, to ensure the timely and accurate reporting of student status changes to NSLDS.
CALIFORNIA STATE UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2019

2019-003

Compliance requirement: Pell Reporting
Campus: Sacramento and San Francisco
Cluster name/program: Student Financial Assistance Cluster
CFDA number: 84.063 Federal Pell Grant Program
Federal agency: U.S. Department of Education
Pass-through entity: None
Award year: July 1, 2018 through June 30, 2019

Criteria or Specific Requirement

Schools submit Pell origination records and disbursement records to the Common Origination and Disbursement (COD). Origination records can be sent well in advance of any disbursements, as early as the school chooses to submit them for any student the school reasonably believes will be eligible for a payment. A school follows up with a disbursement record for that student no earlier than (1) 7 calendar days prior to the disbursement date under the Advance or Heightened Cash Monitoring 1 payment methods, or (2) the date of the disbursement under the Reimbursement or Heightened Cash Monitoring 2 payment methods (see ED Notice, June 27, 2017, Federal Register (82 FR 29061). The disbursement record reports the actual disbursement date and the amount of the disbursement. ED processes origination and/or disbursement records and returns acknowledgments to the school. The acknowledgments identify the processing status of each record: Rejected, Accepted with Corrections, or Accepted. In testing the Pell Payment origination and disbursement data, engagement teams should be most concerned with the data ED has categorized as accepted or accepted with corrections. Institutions must report student payment data within 15 calendar days after the school makes a payment; or becomes aware of the need to make an adjustment to previously reported student payment data or expected student payment data. Schools may do this by reporting once every 15 calendar days, bi-weekly, weekly, or may set up their own system to ensure that changes are reported in a timely manner.

Condition Found and Context

During our testwork, we haphazardly selected 66 students from 6 campuses that had Pell disbursements where we compared the COD records to the University's records as well as verifying that the campuses reported disbursements within the 15 day reporting period. We noted the following:

• We identified 10 students from 1 campus where the Pell disbursement dates were not the same in the COD’s records as they were in the University's records.

• We identified 2 students that did not have disbursement record reported within the 15 day reporting period.

Based on the number of instances of non-compliance identified, we consider this to be a significant deficiency in internal control over the compliance requirement for Pell disbursement reporting.
**Cause and Effect**

The non-compliance with the Pell reporting was caused by not having sufficient procedures and controls around the timely submission of disbursement records when the Pell disbursement date was different than initially scheduled for that semester.

**Sampling**

Not statistical

**Isolated or Systemic**

Systemic

**Questioned Costs**

None noted

**Repeat Finding**

No

**Recommendation**

We recommend the University update its procedures to verify that all Pell disbursements are reported to COD in a timely manner.

**Views of Responsible Officials**

The University concurs with the recommendation. Campuses will review their policies and procedures and enhance internal controls, to ensure the timely and accurate reporting of Pell disbursements to COD.