

**San Diego State University  
Research Foundation**  
(A Component Unit of San Diego State  
University)

Compliance Report  
June 30, 2014

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**San Diego State University Research Foundation  
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**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2014**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
Research and Development:			
U.S. Department of Agriculture:			
Direct Programs:			
Department of Agriculture Contracts/Letters of Agreement	10.000		\$ 309,120
Agricultural Research Basic and Applied Research	10.001		17
<b>ARRA - Recovery Act of 2009: Wildland Fire Management</b>	<b>10.688</b>		<b>15,083</b>
			324,220
Pass-through Oregon State University			
Agriculture and Food Research Initiative (AFRI)	10.310	C0463A-A	76,826
Total U.S. Department of Agriculture			401,046
U.S. Department of Commerce:			
Direct Programs:			
Economic Adjustment Assistance	11.307		70,052
Financial Assistance for National Centers for Central Coastal Ocean Science	11.426		33,707
Coral Reef Conservation Program	11.482		669
Measurement and Engineering Research and Standards	11.609		112,415
			216,843
Pass-through American Samoa Department of Commerce			
Coral Reef Conservation Program	11.482	AGREEMENT DATED 10/3/13	26,844
Pass-through California Sea Grant College Program			
Sea Grant Support	11.417	NA10OAR4170060 R/ENV-221	32,074
Sea Grant Support	11.417	R/MPA-25A 10-049 PO10320497	54,602
Pass-through Oregon State University			
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	NA244B-A	53,130
Pass-through National Fish and Wildlife Foundation			
Habitat Conservation	11.463	0301.12.034562	21,799
Habitat Conservation	11.463	9916.11.030648	10,666
Total U.S. Department of Commerce			415,958
U.S. Department of Defense:			
Direct Programs:			
Department of Defense Contracts/Letters of Agreement	12.000		449,720
Collaborative Research and Development	12.114		47,686
Basic and Applied Scientific Research	12.300		3,678,480
Military Medical Research and Development	12.420		22,602
Basic Scientific Research	12.431		143,148
Basic Applied and Advanced Research in Science and Engineering	12.630		430,952
Air Force Defense Research Sciences Program	12.800		183,919
			4,956,507
Pass-through Atlas Group Ltd.			
Department of Defense Contracts/Letters of Agreement	12.000	HQ0034-11-1-0006	162,306
Pass-through Audentia, Inc.			
Department of Defense Contracts/Letters of Agreement	12.000	AGREEMENT DATED 11/21/12	14,358
Pass-through Battelle Memorial Institute			
Department of Defense Contracts/Letters of Agreement	12.000	PO US001-0000415361/SUB 415361	14,202
Pass-through General Dynamics NASSCO			
Department of Defense Contracts/Letters of Agreement	12.000	PO MU562362-D ORDER 3	35,603
Pass-through Leidos Inc.			
Department of Defense Contracts/Letters of Agreement	12.000	PO P010155359	15,786
Pass-through NextGen Aeronautics			
Department of Defense Contracts/Letters of Agreement	12.000	PO 11-05 SALES ORDER 3053	5,489
Pass-through Ohio Aerospace Institute			
Department of Defense Contracts/Letters of Agreement	12.000	AGREEMENT DATED 9/21/12	36,385
Pass-through Space Micro Inc.			
Department of Defense Contracts/Letters of Agreement	12.000	PO 3845	39,622
Pass-through Science Applications International Corp			
Basic and Applied Scientific Research	12.300	P010114745	99,959
Pass-through University of California at San Diego			
Military Medical Research and Development	12.420	PO 10312496-SUB	972
Pass-through University of Southern California			
Invitational Grants for Military-Connected Schools	12.557	157572	6,282
Invitational Grants for Military-Connected Schools	12.557	162253	17,951

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Pass-through Primal Innovations LLC			
Basic Applied and Advanced Research in Science and Engineering	12.630	PI-SDS-0170-06	\$ 333,411
Pass-through Enabling Energy Systems Inc.			
Air Force Defense Research Sciences Program	12.800	AGREEMENT DATED 6/5/12	41,262
Total U.S. Department of Defense			<u>5,780,095</u>
U.S. Department of Interior:			
Direct Programs:			
Department of Interior Contracts/Letters of Agreement	15.000		51,863
Challenge Cost Share (B)	15.642		9,661
Endangered Species Conservation-Recovery Implementation Funds	15.657		2,092
Earthquake Hazards Reduction Program	15.807		158,788
Cooperative Research and Training Programs-Resources of the National Park Systems	15.945		40,458
			<u>262,862</u>
Pass-through American Samoa Department of Commerce			
Department of Interior Contracts/Letters of Agreement	15.000	AGREEMENT DATED 11/30/11	12,914
Pass-through California Department of Fish and Wildlife			
Department of Interior Contracts/Letters of Agreement	15.000	P1382001	32,099
Cooperative Endangered Species Conservation Fund	15.615	P1382012	66
Pass-through California Wildlife Foundation			
State Wildlife Grant	15.634	AGREEMENT DATED 3/19/14	2,901
Pass-through Metropolitan Water District of Southern California			
Water Conservation Field Services Program (WCFSP)	15.530	130641	7,329
Water Conservation Field Services Program (WCFSP)	15.530	130642	4,592
Pass-through University of Southern California			
U.S. Geological Survey Research and Data Acquisition	15.808	Y82316	8,252
Pass-through Santa Monica Mountains Fund			
National Park Service Conservation, Protection, Outreach and Education	15.954	LETTER DATED 11/7/13	482
Pass-through Spectral Labs Inc.			
Department of Interior Contracts/Letters of Agreement	15.000	AGREEMENT DATED 12/16/11	1,115
Pass-through Virginia Polytechnic Institute and State University			
Department of Interior Contracts/Letters of Agreement	15.000	432844-19863	44,278
Total U.S. Department of Interior			<u>376,890</u>
U.S. Department of Justice:			
Direct Programs:			
National Institute of Justice Research Evaluation and Development Project Grants	16.560		10,038
Pass-through University of San Diego			
National Institute of Justice Research Evaluation and Development Project Grants	16.560	F12096-U2013-012-01	70,125
Total U.S. Department of Justice			<u>80,163</u>
U.S. Department of Labor:			
Direct Programs:			
H-1B Job Training Grants	17.268		495,718
Total U.S. Department of Labor			<u>495,718</u>
U.S. Department of Transportation:			
Pass-through California Department of Transportation			
Department of Transportation Contracts/Letters of Agreement	20.000	11A2186	3,540
Total U.S. Department of Transportation			<u>3,540</u>

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National Aeronautics and Space Administration:			
Direct Programs:			
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000		\$ 201,997
Science	43.001		1,119,403
Space Operations	43.007		41,348
Education	43.008		33,270
			<u>1,396,018</u>
Pass-through California Space Grant Consortium			
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000	P1353903	1,181
Education	43.008	P1415923	32,988
Pass-through Space Telescope Science Institute			
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000	HST-GO-12574.01-A	5,228
Pass-through Columbia University			
Science	43.001	1(GG008830)	33,192
Total National Aeronautics and Space Administration			<u>1,468,607</u>
National Science Foundation:			
Direct Programs:			
Engineering Grants	47.041		182,294
Mathematical and Physical Sciences	47.049		851,253
Geosciences	47.050		637,811
Computer and Information Science and Engineering	47.070		932,948
Biological Sciences	47.074		1,840,400
Social Behavioral and Economic Sciences	47.075		156,437
Education and Human Resources	47.076		1,940,083
Polar Programs	47.078		514,756
Office of International and Integrative Activities	47.079		638,978
Office of Cyberinfrastructure	47.080		127,668
<b>ARRA - Trans-NSF Recovery Act Research Support</b>	<b>47.082</b>		<b>362,254</b>
			<u>8,184,882</u>
Pass-through Arizona State University			
Engineering Grants	47.041	10-403	481
Social Behavioral and Economic Sciences	47.075	13-067	3,183
Pass-through California State University Long Beach Research Foundation			
Education and Human Resources	47.076	S07-385611A	20,176
Pass-through Jefferson Community and Technical College			
Education and Human Resources	47.076	KCT-PS-568	8,785
Pass-through Gallaudet University			
Social Behavioral and Economic Sciences	47.075	0000021945/ AMND 1, 2, 3	64,558
Pass-through Mathematical Association of America			
Education and Human Resources	47.076	3-8-711-909	76,134
Pass-through Oregon State University			
Engineering Grants	47.041	S1354B-A CBET-1067372	15,127
Pass-through Purdue University			
Geosciences	47.050	4101-32545	55,296
Pass-through Science Museum of Minnesota			
Education and Human Resources	47.076	AGREEMENT DATED 10/15/09	33,414
Pass-through SRI International			
Education and Human Resources	47.076	43-000201	9,089
Pass-through St. Francis University			
Social Behavioral and Economic Sciences	47.075	SES-1126175-SZHANG.SDURF	24,103
Pass-through Texas A & M University Research Foundation			
Education and Human Resources	47.076	A2675	17,988
Pass-through University of California at Irvine			
Mathematical and Physical Sciences	47.049	2013-2997	15,021
Pass-through University of California at Riverside			
Geosciences	47.050	S-000516	243,541

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Pass-through University of California at San Diego			
Engineering Grants	47.041	PO 10302050	\$ 4,843
Biological Sciences	47.074	PO 10301407-001 / 002	7,728
Pass-through University of Michigan			
Office of International and Integrative Activities	47.079	SUBAWARD 3000806719	6,785
Pass-through the University of Southern California			
Geosciences	47.050	32718713	12,267
Geosciences	47.050	32718713 & AMEND 2	17,536
Geosciences	47.050	32718713 AMEND 2 & 3	21,974
Geosciences	47.050	32718713 AMND 2 & 3	8,172
Geosciences	47.050	32718713, AMEND 1 & 3	28,889
Geosciences	47.050	33763719	30,285
Office of Cyberinfrastructure	47.080	33756013	65,576
Pass-through the University of Washington			
Engineering Grants	47.041	NSF-EEC-1028725 UW-724647	349,495
Total National Science Foundation			<u>9,325,328</u>
Small Business Administration:			
Direct Programs:			
7(j) Technical Assistance	59.007		44,909
Total Small Business Administration			<u>44,909</u>
Department of Veterans Affairs:			
Direct Programs:			
Department of Veterans Affairs	64.000		577
Total Department of Veterans Affairs			<u>577</u>
Environmental Protection Agency:			
Direct Programs:			
International Financial Assistance Projects Sponsored by the Office of International Affairs (B)	66.931		15,923
Pass-through University of Texas El Paso			
Congressionally Mandated Projects	66.202	26-3008-22-63	6,863
Total Environmental Protection Agency			<u>22,786</u>
U.S. Department of Energy:			
Direct Programs:			
Office of Science Financial Assistance Program	81.049		441,275
Renewable Energy Research and Development	81.087		321,687
Energy Efficiency and Renewable Energy Information Dissemination Outreach Training and Technical Analysis/ Assistance	81.117		182,594
Total U.S. Department of Energy			<u>945,556</u>
Pass-through Electricore Inc.			
Renewable Energy Research and Development	81.087	DE-EE0006339	33,479
Pass-through University of California at Berkeley			
Renewable Energy Research and Development	81.087	00007105 - PO 2000020146	17,206
Pass-through University of California at San Diego			
Inventions and Innovations	81.036	PO 10314194-004	16,763
Pass-through University of Utah			
Office of Science Financial Assistance Program	81.049	10019040-S1	49,937
Pass-through University of Minnesota			
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis (B)	81.122	A000211538	2,309
Total U.S. Department of Energy			<u>1,065,250</u>
U.S. Department of Education:			
Direct Programs:			
Rehabilitation Services Demonstration and Training Programs	84.325K		846,048
Total U.S. Department of Education			<u>846,048</u>
U.S. Department of Health and Human Services (DHHS):			
Direct Programs:			
Department of Health and Human Services Contracts/ Letters of Agreement	93.000		1,526,733
Total DHHS			<u>1,526,733</u>

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Office of the Secretary:			
Pass-through University of California San Diego			
Research of the Responsible Conduct of Research (RCR)	93.085	44176338 PO S9000419	\$ 30,861
Total Office of the Secretary			<u>30,861</u>
Center for Disease Control (CDC):			
Direct Programs:			
Innovations in Applied Public Health Research (B)	93.061		54,565
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		165,894
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		600,858
Affordable Care Act (ACA) Childhood Obesity Research Demonstration	93.535		1,763,316
Health Promotion and Disease Prevention Research Centers: PPHF 2012 Affordable Care Act Projects	93.542		44,699
Total CDC			<u>2,629,332</u>
Administration for Children and Families (ACF):			
Pass-through San Diego County Superintendent of Schools			
Adoption Opportunities	93.652	1112288 AMND 1	1,738
Total ACF			<u>1,738</u>
National Institutes of Health (NIH):			
Direct Programs:			
Research Related to Deafness and Communication Disorders	93.173		1,243,695
Mental Health Research Grants	93.242		2,148,631
Alcohol Research Programs	93.273		2,587,830
Drug Abuse and Addiction Research Programs	93.279		136
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		539
Minority Health and Health Disparities Research	93.307		1,072,929
Research Infrastructure Programs	93.351		214,938
Cancer Cause and Prevention Research	93.393		60,963
Cancer Detection and Diagnosis Research	93.394		2,466,926
Cancer Treatment Research	93.395		123,687
Cancer Centers Support Grants	93.397		1,036,456
Cardiovascular Diseases Research	93.837		6,004,076
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		309,288
Diabetes, Digestive and Kidney Diseases Extramural Research	93.847		562,640
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		369,223
Allergy Immunology and Transplantation Research	93.855		391,829
Biomedical Research and Research Training	93.859		1,874,671
Child Health and Human Development Extramural Research	93.865		1,418,671
Aging Research	93.866		915,235
			<u>22,802,363</u>
Pass-through Brigham and Women's Hospital			
Drug Abuse and Addiction Research Programs	93.279	109319	155,909
Child Health and Human Development Extramural Research	93.865	107260	18,632
Pass-through Children's Hospital Los Angeles			
Alcohol Research Programs	93.273	8029-RGF007646-00/2013-0010	70,644
Pass-through Creighton University			
Oral Diseases and Disorders Research	93.121	270686-1	75,178
Pass-through Emory University			
Cancer Cause and Prevention Research	93.393	T017746/T020328	30,677
Pass-through Hospital for Special Surgery			
<b>ARRA - Trans-NIH Recovery Act Research Support</b>	<b>93.701</b>	<b>1RC4AR060546-01</b>	<b>37,437</b>
Pass-through House Ear Institute			
Research Related to Deafness and Communication Disorders	93.173	RFA-DC-08-001	34,806
Pass-through Indiana University			
Alcohol Research Programs	93.273	400269676 400269677 400278013	1,107

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Pass-through Johns Hopkins University			
Allergy Immunology and Transplantation Research	93.855	2001358065	\$ 14,940
Child Health and Human Development Extramural Research	93.865	2001723738	25,075
Pass-through Kaiser Permanente Medical Center			
Diabetes, Digestive and Kidney Diseases Extramural Research	93.847	11KCOLE-01-SDSU	26,040
Pass-through Klein Buendel Inc.			
Cancer Cause and Prevention Research	93.393	0264-0132-000	(188)
Cancer Cause and Prevention Research	93.393	0268 0139 001	17,297
Cancer Cause and Prevention Research	93.393	0273-0144-000	227,357
Pass-through Mayo Clinic			
Research and Training in Complementary and Alternative Medicine	93.213	PO NO. 63226629	12,105
Pass-through Oregon Social Learning Center Inc.			
Drug Abuse and Addiction Research Programs	93.279	SUB DTD 10/09/12 AMND 1 & 2	170,368
Pass-through Oregon State University			
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143	P0364L-A	6,322
Policy Research and Evaluation Grants (B)	93.239	U0855A-A	7,279
Pass-through Pacific Institute for Research and Evaluation			
Drug Abuse and Addiction Research Programs	93.279	CONTRACT R01DA035098	11,650
Pass-through Palo Alto University			
Child Health and Human Development Extramural Research	93.865	736856	62,554
Pass-through Roswell Park Cancer Institute			
Cancer Cause and Prevention Research	93.393	44-01	17,271
Pass-through Scripps Research Institute			
Cardiovascular Diseases Research	93.837	PO 5-50708	140,061
Pass-through Simon Fraser University			
Cancer Cause and Prevention Research	93.393	2R01CA091021-10A1	29,589
Pass-through Tulane University			
Child Health and Human Development Extramural Research	93.865	TUL-HSC-447-13/14	9,139
Child Health and Human Development Extramural Research	93.865	TUL-HSC-376-12/13 5U01HD052104	3,492
Pass-through University of California at Irvine			
Research Related to Deafness and Communication Disorders	93.173	2011-2563	53,410
Pass-through University of California at San Diego			
Environmental Health	93.113	36153403 / PO S9000123	166,376
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143	PO S9000100	(30)
Mental Health Research Grants	93.242	32378811 / -001 / -002	46,702
Mental Health Research Grants	93.242	PO 10320188	10,104
Mental Health Research Grants	93.242	PO 10324381-003/MH094317	49,592
National Center for Advancing Translational Sciences	93.350	PO 10310850-003	29,752
National Center for Research Resources	93.389	PO 10310850-002	1,836
Cancer Cause and Prevention Research	93.393	10324059	33,508
Cancer Cause and Prevention Research	93.393	31070773&33579549/S9000026	112,523
Cancer Detection and Diagnosis Research	93.394	PO 10311554 SUB	16,134
Cancer Centers Support Grants	93.397	46018975	49,976
Cancer Research Manpower	93.398	PO 10302056-004	71,268
Abandoned Infants	93.551	45247920	27,795
Cardiovascular Diseases Research	93.837	10313122-003	95,615
Cardiovascular Diseases Research	93.837	10322628	16,048
Cardiovascular Diseases Research	93.837	PO 10321287-001	25,099
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	PO 10290841	57,391
Allergy Immunology and Transplantation Research	93.855	10318034	227,641
Child Health and Human Development Extramural Research	93.865	31,785,895	24,995
Pass-through University of California at San Francisco			
Oral Diseases and Disorders Research	93.121	5379SC,A1-5 PU54DE019285-06 R	11,128
Minority Health and Health Disparities Research	93.307	7701SC	21,210
Cancer Cause and Prevention Research	93.393	7702SC	69,856
Cancer Centers Support Grants	93.397	SUBCONTRACT	438
Pass-through University of Colorado Boulder			
Allergy Immunology and Transplantation Research	93.855	1550740	87,325
Pass-through University of Illinois			
Biomedical Research and Research Training	93.859	2011-02153-03	112,954



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Pass-through University of Maryland Drug Abuse and Addiction Research Programs	93.279	SR00002141 AMND 1 & 2	\$ 52,987
Pass-through University of Michigan Cancer Cause and Prevention Research	93.393	3002450462 & 3002450462 AMND 1	102,501
Pass-through University of North Carolina-Chapel Hill Cardiovascular Diseases Research	93.837	5-31272, R01HL102130	178,158
Pass-through University of Southern California Research Related to Deafness and Communication Disorders	93.173	46119873	87,428
Cancer Cause and Prevention Research	93.393	162254	14,265
Pass-through University of Texas San Antonio Cancer Centers Support Grants	93.397	155256/155095	71,265
Pass-through Veterans Medical Research Foundation Mental Health Research Grants	93.242	289196, 298052, 303288, 307265	11,474
Total NIH			<u>25,943,828</u>
Indian Health Service:			
Pass-through Indian Health Council Research and Demonstration Projects for Indian Health	93.933	AGREEMENT DATED 10/12/12	26,392
Total Indian Health Service			<u>26,392</u>
Total U.S. Department of Health and Human Services			<u>30,158,884</u>
Nuclear Regulatory Commission:			
Direct Programs:			
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		40,305
Total Nuclear Regulatory Commission			<u>40,305</u>
Total Research and Development			<u>* \$ 50,526,104</u>
TRIO Cluster			
U.S. Department of Education:			
Direct Programs:			
TRIO Student Support Services	84.042A		258,140
TRIO Talent Search	84.044		316,104
TRIO Upward Bound	84.047		340,959
TRIO Upward Bound Program	84.047A		275,741
Total U.S. Department of Education			<u>1,190,944</u>
Total TRIO			<u>* \$ 1,190,944</u>
Other Federal Awards:			
U.S. Department of Agriculture:			
Pass-through California Department of Public Health Special Supplemental Nutrition Program for Women, Infants and Children	10.557	11-10490 002	6,010,605
Pass-through California Department of Education Summer Food Service Program for Children	10.559	69-121730	10,409
Total U.S. Department of Agriculture			<u>6,021,014</u>
U.S. Department of Defense:			
Direct Programs:			
Department of Defense Contracts/Letters of Agreement	12.000		934,537
Basic and Applied Scientific Research	12.300		238,417
Navy Command Control Communications Computers Intelligence Surveillance and Reconnaissance	12.335		25,709
Language Grant Program	12.900		65,606
Total U.S. Department of Defense (Direct Programs)			<u>1,264,269</u>
Pass-through Apex Contracting and Consulting Department of Defense Contracts/Letters of Agreement	12.000	032812	(533)
Pass-through Professional Solutions (ProSol Associates Inc.) Department of Defense Contracts/Letters of Agreement	12.000	047-4005-12S-PS-SDSU-TECOM-001	36,307
Pass-through The Institute of International Education ROTC Language and Culture Training Grants	12.357	2011 ROTC U634009-SDSU	158,159
ROTC Language and Culture Training Grants	12.357	HQ 0034-08-2-0024	226,058
Language Training Center	12.579	2012-LTC-SDSU	1,511,796
Language Training Center	12.579	2012-LTC-SDSU MOD 2	437,049
Total U.S. Department of Defense			<u>3,633,105</u>

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U.S. Department of Interior:			
Direct Programs:			
U.S. Geological Survey Research and Data Acquisition	15.808		* \$ 1,049,206
Pass-through California Department of Parks and Recreation Historic Preservation Fund Grants In Aid	15.904	06-13-51911/C8955516	7,715
Total U.S. Department of Interior			<u>1,056,921</u>
U.S. Department of Justice:			
Direct Programs:			
<b>ARRA - Recovery Act-Voca Crime Victim Assistance         Discretionary Grant Program</b>	<b>16.807</b>		<b>16,747</b>
Pass-through Union of Pan Asian Communities Department of Justice Contracts/Letters of Agreement	16.000	MOU DATED 1/13/11	13,245
Total U.S. Department of Justice			<u>29,992</u>
U.S. Department of Labor:			
Direct Programs:			
<b>ARRA - Program of Competitive Grants for Worker Training         and Placement in High Growth and Emerging Industry         Sectors</b>	<b>17.275</b>		<b>584,526</b>
Pass-through California Department of Rehabilitation Employment Service/Wagner-Peyser Funded Activities	17.207	28937	31,247
Pass-through California Employment Development Department Employment Service/Wagner-Peyser Funded Activities	17.207	M287319	158,047
Pass-through Imperial County WIA Adult Program (A)	17.258	MO 53	18,943
Pass-through Imperial County Workforce Development Board WIA Adult Program (A)	17.258	RENEWABLE ENERGY TRNG PROG	1,262
Total U.S. Department of Labor			<u>794,025</u>
National Aeronautics and Space Administration:			
Pass-through AERO Institute			
Education	43.008	AERO 571	(114)
Education	43.008	PO AERO 636 D-12-PC-002	5,290
Total National Aeronautics and Space Administration			<u>5,176</u>
National Endowment for the Arts:			
Direct Programs:			
Promotion of the Arts Grants to Organizations and Individuals	45.024		10,629
Total National Endowment for the Arts			<u>10,629</u>
National Endowment for the Humanities:			
Direct Programs:			
Promotion of the Humanities - Professional Development	45.163		62,748
Total National Endowment for the Humanities			<u>62,748</u>
National Science Foundation:			
Direct Programs:			
Computer and Information Science and Engineering	47.070		2,030
Education and Human Resources	47.076		144,439
<b>ARRA - Trans-NSF Recovery Act Research Support</b>	<b>47.082</b>		<b>85,966</b>
			232,435
Pass-through CSU Sacramento University Enterprises Inc. Education and Human Resources	47.076	523901 / HD-1302873	4,800
Education and Human Resources	47.076	MOU 523631	9,694
Total National Science Foundation			<u>246,929</u>
Small Business Administration:			
Direct Programs:			
Small Business Administration Contracts/Letters of Agreement	59.000		455,372
Small Business Teaming Pilot Program	59.060		222,674
Total Small Business Administration			<u>678,046</u>

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2014**

<u>Federal Grantor/Pass-Through Grantor Program or Cluster Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Environmental Protection Agency:			
Direct Programs:			
Science to Achieve Results (STAR) Fellowship Program (B)	66.514		\$ 10,286
Total Environmental Protection Agency			<u>10,286</u>
U.S. Department of Education:			
Direct Programs:			
Department of Education Contracts/Letters of Agreement	84.000		14,460
Fund for the Improvement of Postsecondary Education	84.116		81,184
Joint US/EU Consortia for Cooperation in Higher Education and Vocational Education	84.116J		36,750
Rehabilitation Long-Term Training Vocational Rehabilitation Counseling	84.129B		157,633
Rehabilitation Administration	84.129C		66,079
Rehabilitation Technology	84.129E		699
Rehabilitation of Individuals Who Are Mentally Ill	84.129H		106,573
Rehabilitation Long-Term Training Comprehensive System of Personnel Development	84.129W		168,515
English Language Acquisition: National Professional Development Program	84.195N		275,439
Centers for International Business Education Program	84.220A		209,817
Language Resource Centers Program	84.229A		172,813
Rehabilitation Training Continuing Education	84.264		802,364
Capacity Building for Traditionally Underserved	84.315		85,971
Special Education Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325		2,686
Rehabilitation Services Demonstration and Training Programs	84.325K		840,422
Gaining Early Awareness and Readiness for Undergraduate Programs GEAR UP	84.334A		759,612
English Language Acquisition Grants (A,B)	84.365		<u>841,500</u>
			4,622,517
Pass-through American Samoa Government Department of Education			
Department of Education Contracts/Letters of Agreement	84.000	C56918	2,645
Vocational Rehabilitation State Grants	84.126A	C03389	4,924
Pass-through Cajon Valley Union School District			
Mathematics and Science Partnerships (B)	84.366	MOU DATED 1/1/11	90,425
Pass-through California Department of Development Services			
Special Education Grants for Infants and Families	84.181	AGREEMENT HD129025	157,445
Pass-through California Department of Education			
Special Education Grants to States	84.027	13-14301-X842-00	250,696
Pass-through California Department of Rehabilitation			
Grants for Promoting Readiness of Minors in Supplemental Security Income	84.418P	29132	637,179
Pass-through Commonwealth of the Northern Marianas Islands			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	AGREEMENT SIGNED 03/03/2014	7,806
Pass-through Consortia of Administrators for Native American Rehab Inc.			
Capacity Building For Traditionally Underserved Populations, Recovery Act	84.406	CONTRACT DATED 10/13/12	14,038
Pass-through Federated States of Micronesia			
Special Education Grants to States	84.027	1067559	31,024
Special Education Grants to States	84.027	1093477	42,742
Pass-through Government of the District of Columbia			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	DCJM-2014-C-0011	26,748
Pass-through Hawaii Vocational Rehabilitation and Services for the Blind			
Vocational Rehabilitation State Grants	84.126A	DHS-12-VR-635	49,096
Vocational Rehabilitation State Grants	84.126A	DHS-13-VR-785	3,090
Pass-through Lake Elsinore Unified School District			
Mathematics and Science Partnerships (B)	84.366	AGREEMENT DATED 5/19/10	45,863
Pass-through Lemon Grove School District			
Title I Grants to Local Educational Agencies	84.010	AGREEMENT DATED 3/17/14	14,111

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2014**

<b>Federal Grantor/Pass-Through Grantor Program or Cluster Title</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
Pass-through Mountain View School District - Ontario CA Title I Grants to Local Educational Agencies	84.010	CONTRACT DATED 9/4/13	\$ 4,300
Pass-through Normandy School District School Improvement Grants	84.377	2012-2013 NCUST	11,492
Pass-through Oregon Department of Human Services Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	141489	97,136
Pass-through Phoenix Elementary School District #1 Title I Grants to Local Educational Agencies	84.010	2012-2013 NCUST PHOENIX NO. 1	95,791
Pass-through San Diego State University Special Education Grants to States	84.027	40080539	138,372
Pass-through Seminole County Public Schools Title I Grants to Local Educational Agencies	84.010	2013-2014 NCUST/SEMINOLE	7,646
Pass-through State of Nevada Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	1746-13-REHAB	17,139
Pass-through University of California Office of the President Improving Teacher Quality State Grants	84.367	NCLB10-CISP-SAN DIEGO	33,479
Improving Teacher Quality State Grants	84.367	NCLB10-CMP-SAN DIEGO	39,657
Improving Teacher Quality State Grants	84.367	NCLB10-CWLP-SAN DIEGO	39,092
Improving Teacher Quality State Grants	84.367	NCLB10-TCAP-SAN DIEGO	82,495
Improving Teacher Quality State Grants	84.367	NCLB9-CISP-SAN DIEGO	893
Improving Teacher Quality State Grants	84.367	NCLB9-CWLP-SAN DIEGO	1,183
Improving Teacher Quality State Grants	84.367	NCLB9-TCAP-SAN DIEGO	17
Pass-through University of North Carolina-Chapel Hill Field Initiated Research Projects	84.324C	5-39308	46,939
Total U.S. Department of Education			<u>6,615,980</u>
<b>U.S. Department of Health and Human Services:</b>			
<b>Administration for Community Living (ACL):</b>			
Pass-through California Health and Human Services Agency Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	12-H9007	803
Pass-through California State Independent Living Council Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	ILC-13-015	83,889
Pass-through California Council on Developmental Disabilities Developmental Disabilities Basic Support and Advocacy Grants	93.630	C35AB61213	5,431
Developmental Disabilities Basic Support and Advocacy Grants	93.630	C35AB131213	10,228
Total ACL			<u>100,351</u>
<b>Administration for Children and Families (ACF):</b>			
Pass-through California Department of Social Services Foster Care – Title IV-E	93.658	11-3020, 11-3020 A-2	5,205
Foster Care – Title IV-E	93.658	13-3013 AMD 1 INDEX 2545	2,967,189
Pass-through California State University Fresno Foster Care – Title IV-E	93.658	SC340270-13-01	15,792
Pass-through County of Riverside Department of Public Social Services Foster Care – Title IV-E	93.658	CS-02803	84,556
Pass-through Imperial County Department of Social Services Temporary Assistance for Needy Families	93.558	06-12-12 MO 7	40
Temporary Assistance for Needy Families	93.558	MO 27	816,635
Foster Care – Title IV-E	93.658	BOS FILING 5-4-14	25,170
Pass-through San Diego County Health and Human Services Agency Foster Care – Title IV-E	93.658	511851 AMND 18	380,809
Pass-through University of California at Berkeley Foster Care – Title IV-E	93.658	00007949	394
Foster Care – Title IV-E	93.658	00008304	1,930,144
Pass-through YMCA of San Diego County Child Care and Development Block Grant	93.575	760470	1,050
Total ACF			<u>6,226,984</u>
<b>Center for Disease Control (CDC):</b>			
Pass-through California Department of Health Care Services Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	12-89308 /FORMER 11-10604	1

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2014**

<u>Federal Grantor/Pass-Through Grantor Program or Cluster Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Pass-through California Department of Public Health Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	13-90028	\$ 713,840
Pass-through Family Health Centers of San Diego HIV Prevention Activities Non-Governmental Organization	93.939	AGREEMENT DATED 12/22/11	2,920
HIV Prevention Activities Health Department Based	93.940	519828	10,001
Pass-through San Diego Association of Governments PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants	95.531	CONTRACT NO. 5004315	53,479
Total CDC			<u>780,241</u>
Centers for Medicare and Medicaid Services (CMS): Direct Programs: Medicaid Infrastructure Grants to Support Competitive Employment of People With Disabilities (B)	93.768		(606)
Pass-through University of California Berkeley Medical Assistance Program	93.778	SA6140-77729 ADM1	396,391
Total CMS			<u>395,785</u>
Health Resources and Services Administration (HRSA): Direct Programs: Nursing Workforce Diversity	93.178		276,366
Public Health Training Centers Grant Program	93.249		468,338
			<u>744,704</u>
Pass-through California Department of Health Care Services Maternal and Child Health Services Block Grant to the States	93.994	11-10022	21,641
Pass-through Family Health Centers of San Diego HIV Emergency Relief Project Grants	93.914	AGREEMENT DATED 12/16/13	7,001
HIV Emergency Relief Project Grants	93.914	AMND 6	1,076
Special Projects of National Significance	93.928	AGREEMENT DATED 11/29/12	34,101
Pass-through University of California at San Diego Centers of Excellence	93.157	PO 10313605-003SUB/5D34HP18954	4,910
Health Careers Opportunity Program	93.822	PO 10321138-001	170,028
Total HRSA			<u>983,461</u>
National Institutes of Health (NIH): Direct Programs: Alcohol Research Programs	93.273		109,818
Minority Health and Health Disparities Research	93.307		252,126
Cardiovascular Diseases Research	93.837		15,000
Biomedical Research and Research Training	93.859		179,875
			<u>556,819</u>
Pass-through University of California at San Diego Biomedical Research and Research Training	93.859	44770239	9,998
Biomedical Research and Research Training	93.859	PO 10289805	17,479
Total NIH			<u>584,296</u>
Indian Health Service: Pass-through Indian Health Council Research and Demonstration Projects for Indian Health	93.933	CONTRACT DATED 10/23/13	39,235
Epidemiology Cooperative Agreements	93.231	LETTER DATED 10/17/12	17,341
Total Indian Health Service			<u>56,576</u>
Office of Population Affairs: Pass-through Family Health Centers of San Diego Family Planning Service Delivery Improvement Research	93.974	FPRPA006042-04-01	2,853
Pass-through San Diego Unified School District Adolescent Family Life Demonstration Projects	93.995	SV-13-0036-20	(1)
Adolescent Family Life Demonstration Projects	93.995	MOA DATED 05/21/07	(745)
Total Office of Population Affairs			<u>2,107</u>

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2014**

<u>Federal Grantor/Pass-Through Grantor Program or Cluster Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Office of the Secretary:			
Pass-through University of California at San Diego			
<b>ARRA - Health Information Technology-Beacon Communities</b>	<b>93.727</b>	<b>10317649</b>	<b>\$ (323)</b>
Total Office of the Secretary			(323)
Total U.S. Department of Health and Human Services			9,129,478
Total Other Federal Awards			<u>\$ 28,294,329</u>
 Total Federal Awards			 <u>\$ 80,011,377</u>

\* Denotes a major program

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2014**

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**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of San Diego State University Research Foundation (the Foundation) under programs of the federal government for the year ended June 30, 2014. The information in the Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 principles obtained in OMB Circular A-21, *Cost Principles for Educational Institutions*, wherein certain types of expenditures are not allowable or are 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. Pass-through entity identifying numbers are presented where available.

**Note 3. Subrecipients**

Of the federal expenditures presented in the Schedule, the Foundation provided federal awards to subrecipients as follows:

Program Name	Federal CFDA Number	Amount Provided to Subrecipients
Economic Adjustment Assistance	11.307	\$ 14,034
Basic and Applied Scientific Research	12.300	1,878,877
Basic Applied and Advanced Research in Science and Engineering	12.630	159,959
Air Force Defense Research Sciences Program	12.800	69,776
Department of Interior Contracts/Letters of Agreement	15.000	15,856
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	4,450
Employment Service/Wagner-Peyser Funded Activities	17.207	65,000
H-1B Job Training Grants	17.268	(146,373)
ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	568,476
Science	43.001	106,782
Biological Sciences	47.074	172,065
Education and Human Resources	47.076	190,034
Office of International and Integrative Activities	47.079	353,206
Small Business Teaming Pilot Program	59.060	6,393
Subtotal		3,458,535

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2014**

**Note 3. Subrecipients (Continued)**

Program Name	Federal CFDA Number	Amount Provided to Subrecipients
Subtotal carried forward		\$ 3,458,535
Renewable Energy Research and Development	81.087	36,105
Fund for the Improvement of Postsecondary Education	84.116	8,848
Joint US/EU Consortia for Cooperation in Higher Education and Vocational Education	84.116J	23,285
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	24,575
Rehabilitation Training Continuing Education	84.264	37,584
Rehabilitation Services Demonstration and Training Programs	84.325K	10,587
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	84.334A	25,161
English Language Acquisition State Grants (A,B)	84.365	18,101
Environmental Health	93.113	15,000
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	66,919
Mental Health Research Grants	93.242	84,902
Public Health Training Centers Grant Program	93.249	257,317
Alcohol Research Programs	93.273	919,696
Minority Health and Health Disparities Research	93.307	339,398
Cancer Cause and Prevention Research	93.393	6,382
Cancer Detection and Diagnosis Research	93.394	391,360
Cancer Treatment Research	93.395	34,123
Affordable Care Act (ACA) Childhood Obesity Research Demonstration	93.535	518,726
Foster Care—Title IV-E	93.658	754
Cardiovascular Diseases Research	93.837	645,299
Diabetes, Digestive and Kidney Diseases Extramural Research	93.847	116,879
Biomedical Research and Research Training	93.859	67,328
Child Health and Human Development Extramural Research	93.865	304,718
		\$ 7,411,582





**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***

The Board of Directors  
San Diego State University Research Foundation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of San Diego State University Research Foundation (the Foundation), a component unit of San Diego State University, which comprise the statements of net position as of June 30, 2014 and 2013, and the related statements of revenues, expenses and changes in net position, and cash flows for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, and have issued our reports thereon dated September 19, 2014 and September 20, 2013, respectively.

**Internal Control Over Financial Reporting**

In planning and performing our audits of the financial statements, we considered the Foundation'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 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 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 may exist that have not been identified.

**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 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*.

**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 Foundation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The signature of McGladrey LLP is written in a cursive, handwritten style.

San Diego, CA  
September 19, 2014



**Independent Auditor's Report on Compliance for  
Each Major Federal Program; Report on Internal Control Over  
Compliance; and Report on the Schedule of Expenditures of Federal  
Awards Required by OMB Circular A-133**

The Board of Directors  
San Diego State University Research Foundation

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of San Diego State University Research Foundation (the Foundation), a component unit of San Diego State University, with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. 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.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Foundation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Foundation's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Foundation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as Item 2014-01. Our opinion on each major federal program is not modified with respect to this matter.

The Foundation's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs and corrective action plan. The Foundation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Foundation'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 OMB Circular A-133, 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 Foundation'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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the Foundation as of and for the years ended June 30, 2014 and 2013, and have issued our reports thereon dated September 19, 2014 and September 20, 2013, respectively, which contained unmodified opinions on those financial statements. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

*McGladrey LLP*

San Diego, CA  
September 19, 2014

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2014**

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**I. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  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 that are not considered to be material weaknesses?  Yes  None Reported

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

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?  Yes  No

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Various	Research and Development Cluster
Various	Trio Cluster
15.808	U.S. Geological Survey and Data Acquisition

Dollar threshold used to distinguish between type A and type B programs: \$2,400,341

Auditee qualified as low-risk auditee?  Yes  No

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2014**

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**II. Financial Statement Findings**

**A. Significant Deficiencies or Material Weaknesses**

None reported.

**B. Compliance Findings**

None reported.

**III. Federal Award Findings and Questioned Costs**

**A. Significant Deficiencies or Material Weaknesses**

None reported.

**B. Compliance Finding**

**Item 2014-01: Timely Submission of Grant Reports**

**Federal Agency:** National Science Foundation  
**CFDA #:** 47.050  
**Program:** Geosciences

**Criteria:** According to OMB Circular A-110, Section .51 (b) (monitoring and reporting program performance), the Federal awarding agency shall prescribe the frequency with which the performance reports shall be submitted.

**Condition:** San Diego State University Research Foundation (the Foundation) failed to comply with the performance reporting criteria of the National Science Foundation.

**Context:** During testing over reporting compliance, the audit team selected and tested 35 required reports to test the Foundation's compliance with the reporting requirements. The engagement team reviewed the submitted reports for 35 reports and noted that one report was submitted late.

**Effect:** Failure to submit required reports in a timely manner could potentially cause delay or elimination of federal funding.

**Cause:** The responsible party did not prepare and submit prior to deadline.

**Recommendation:** We recommend the Foundation increase its efforts to educate its principal investigators (PI) and project directors about compliance with reporting deadlines.

**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2014**

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**Views of responsible officials and planned corrective actions:** The Foundation has procedures in place to track the timeliness of technical report submission and to educate faculty of the importance of compliance with reporting requirements. Agency reporting requirements are input into the Foundation's accounting system at the time an award is made, including type of report and due date. This data is updated throughout the life of the award. Technical reporting due dates are made available to PIs in real time via a web-based interface with the accounting system and e-mail reminders are sent out at the end of each month to remind PIs to review the data. In addition, an automated email is sent to the PI and those designated as secondary contacts 60 to 90 days before the expiration of the fund notifying them of the termination date and any required actions needed to facilitate orderly closeout, including a reminder to submit any required technical report. Agency reminders of upcoming report deadlines are monitored and forwarded to all appropriate parties. In those cases where the PI fails to submit required reports despite reminders, the issue is elevated to the department chair, college dean and/or vice president for research as needed. Funds are not closed until all reporting requirements have been met.

We will continue to monitor and implement these policies and remind faculty of the importance of fulfilling our reporting requirements in a timely manner.

In regard to the late report noted, the Foundation notified the PI of the required report and repeatedly followed up while emphasizing the importance of compliance with reporting deadlines. The PI contacted his program officer to explain the reasons for missing the deadline. A new timeline was established and the report was submitted and accepted within that timeframe.



**San Diego State University Research Foundation  
(A Component Unit of San Diego State University)**

**Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2014**

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There were no audit findings reported for the year ended June 30, 2013.