# California State University, Dominguez Hills
# Toro Auxiliary Partners

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

### Year Ended June 30, 2025

CohnReznick

**California State University, Dominguez Hills**
**Toro Auxiliary Partners**

Index

# California State University, Dominguez Hills
# Toro Auxiliary Partners

## Schedule of Expenditures of Federal Awards
## Year Ended June 30, 2025

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-through Entity Identifying Number | Passed through to Subrecipients | Expenditures |
|---|---|---|---|---|
| **Research and Development Cluster** | | | | |
| Department of Agriculture | | | | |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | $ 89,681 | $ 111,098 |
| Total Department of Agriculture | | | 89,681 | 111,098 |
| | | | | |
| National Aeronautics and Space Administration | | | | |
| 2024 NASA MUREP | 43.XXX | | - | 36,019 |
| Total National Aeronautics and Space Administration | | | - | 36,019 |
| | | | | |
| Department of Defense | | | | |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | - | 178,505 |
| Total Department of Defense | | | - | 178,505 |
| | | | | |
| Department of Interior | | | | |
| Plant Conservation and Restoration Management | 15.245 | | 54,490 | 81,811 |
| Total Department of Interior | | | 54,490 | 81,811 |
| | | | | |
| National Science Foundation | | | | |
| Computer and Information Science and Engineering | 47.070 | | - | 46,051 |
| Computer and Information Science and Engineering | 47.070 | | - | 151,939 |
| Computer and Information Science and Engineering | 47.070 | | - | 18,735 |
| Computer and Information Science and Engineering | 47.070 | | - | 2,961 |
| Pass-through from University of Texas at El Paso (UTEP) | | | | |
| Computer and Information Science and Engineering | 47.070 | 226101199G | - | 11,017 |
| Computer and Information Science and Engineering | 47.070 | 226100998L | - | 71,451 |
| Computer and Information Science and Engineering | 47.070 | SP00016333-02 | - | 17,354 |
| Computer and Information Science and Engineering | 47.070 | 226101090P | - | 115,716 |
| Pass-through from Northeastern IL University | | | | |
| Computer and Information Science and Engineering | 47.070 | 21049-211729-CSUDH | - | 88,286 |
| Total Computer and Information Science and Engineering | | | - | 523,510 |
| | | | | |
| Biological Sciences | 47.074 | | - | 16,610 |
| Biological Sciences | 47.074 | | - | 14,678 |
| Biological Sciences | 47.074 | | - | 181,277 |
| Total Biological Sciences | | | - | 212,565 |
| | | | | |
| Social, Behavioral, and Economic Sciences | 47.075 | | - | 87,320 |

# California State University, Dominguez Hills
# Toro Auxiliary Partners

## Schedule of Expenditures of Federal Awards
## Year Ended June 30, 2025

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-through Entity Identifying Number | Passed through to Subrecipients | Expenditures |
|---|---|---|---|---|
| Social, Behavioral, and Economic Sciences | 47.075 | | 6,600 | 159,141 |
| Social, Behavioral, and Economic Sciences | 47.075 | | - | 107,358 |
| Social, Behavioral, and Economic Sciences | 47.075 | | - | 156,324 |
| Total Social, Behavioral, and Economic Sciences | | | 6,600 | 510,143 |
| | | | | |
| STEM Education | 47.076 | | - | 60,243 |
| STEM Education | 47.076 | | - | 825,712 |
| STEM Education | 47.076 | | - | 24,680 |
| STEM Education | 47.076 | | 56,020 | 842,243 |
| STEM Education | 47.076 | | - | 187,087 |
| STEM Education | 47.076 | | - | 114,404 |
| Pass-through from National Science Foundation (NSF) | | | | |
| STEM Education | 47.076 | 2308501.000 | - | 12,034 |
| Pass-through from University Corporation at Monterey Bay | | | | |
| STEM Education | 47.076 | 5052101A-11062018-A | - | 205,276 |
| Pass-through from University of Texas at El Paso (UTEP) | | | | |
| STEM Education | 47.076 | 226101163C | - | 95,126 |
| Total STEM Education | | | 56,020 | 2,366,805 |
| Integrative Activities | 47.083 | | - | 163,708 |
| Total National Science Foundation | | | 62,620 | 3,776,731 |
| | | | | |
| Department of Energy | | | | |
| Office of Science Financial Assistance Program | 81.049 | | - | 87,858 |
| Office of Science Financial Assistance Program | 81.049 | | - | 253 |
| Total Office of Science Financial Assistance Program | | | - | 88,111 |
| Total Department of Energy | | | - | 88,111 |
| | | | | |
| Department of Education | | | | |
| Higher Education Institutional Aid | 84.031 | | - | 263,799 |
| Higher Education Institutional Aid | 84.031 | | - | 605,314 |
| Higher Education Institutional Aid | 84.031 | | - | 563 |
| Higher Education Institutional Aid | 84.031 | | - | 1,155,929 |
| Total Higher Education Institutional Aid | | | - | 2,025,605 |
| | | | | |
| Minority Science and Engineering Improvement | 84.120 | | - | 375,895 |
| Minority Science and Engineering Improvement | 84.120 | | - | 219,753 |
| Total Minority Science and Engineering Improvement | | | - | 595,648 |

## Schedule of Expenditures of Federal Awards
## Year Ended June 30, 2025

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-through Entity Identifying Number | Passed through to Subrecipients | Expenditures |
|---|---|---|---|---|
| Child Care Access Means Parents in School | 84.335 | | - | 304,608 |
| Total Department of Education | | | - | 2,925,861 |
| Department of Health and Human Services | | | | |
| Mental Health Research Grants | 93.242 | | 50,608 | 172,357 |
| Alcohol Research Programs | 93.273 | | - | 18,491 |
| Pass-through from Washington University | | | | |
| Minority Health and Health Disparities Research | 93.307 | WU-23-0120 | - | 7,788 |
| Trans-NIH Research Support | 93.310 | | - | 16,756 |
| Pass-through from National Institutes of Health (NIH) | | | | |
| Trans-NIH Research Support | 93.310 | AWD00008133 (139485-2) | - | 32,426 |
| Total Trans-NIH Research Support | | | - | 49,182 |
| Pass-through from Beckman Research Institute of the City of Hope | | | | |
| Cancer Research Manpower | 93.398 | 66179.2013376.669301 | | 44,024 |
| Pass-through from University of Iowa | | | | |
| Cardiovascular Diseases Research | 93.837 | S04721-01 | - | 16,148 |
| Biomedical Research and Research Training | 93.859 | | - | 34,969 |
| Biomedical Research and Research Training | 93.859 | | - | (1,114) |
| Biomedical Research and Research Training | 93.859 | | - | 195,526 |
| Biomedical Research and Research Training | 93.859 | | - | 62,890 |
| Biomedical Research and Research Training | 93.859 | | - | 185,120 |
| Biomedical Research and Research Training | 93.859 | | - | 70,828 |
| Biomedical Research and Research Training | 93.859 | | - | 1,079 |
| Total Biomedical Research and Research Training | | | - | 549,298 |
| Pass-through from Rutgers University | | | | |
| Aging Research | 93.866 | RCMAR | - | 31 |
| Total Department of Health and Human Services | | | - | 857,319 |
| **Total Research and Development Cluster** | | | 257,399 | 8,055,455 |

## California State University, Dominguez Hills
## Toro Auxiliary Partners

## Schedule of Expenditures of Federal Awards
## Year Ended June 30, 2025

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-through Entity Identifying Number | Passed through to Subrecipients | Expenditures |
|---|---|---|---|---|
| **Other Programs** | | | | |
| Department of Agriculture | | | | |
| SNAP Cluster | | | | |
| Pass-through from Chico State Enterprise | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | SUB20-015 | - | 38,197 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | SUB# A22-0055-S015 | - | 14,631 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | A25-0009-S004 | - | 27,869 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | A25-008-S007 | - | 28,491 |
| Total SNAP Cluster | | | - | 109,188 |
| Total Department of Agriculture | | | - | 109,188 |
| | | | | |
| Department of Commerce | | | | |
| Pass-through from Cal State University, Dominguez Hills | | | | |
| Connecting Minority Communities Pilot Program | 11.028 | 06-09-C13005 | - | 3,162,975 |
| Total Department of Commerce | | | - | 3,162,975 |
| | | | | |
| Department of Justice | | | | |
| Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | 16.525 | | | 3,718 |
| Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | 16.525 | | - | 107,184 |
| Total Department of Justice | | | - | 110,902 |
| | | | | |
| Department of State | | | | |
| Pass-through from The International Research & Exchanges Board (IREX) | | | | |
| Academic Exchange Programs - Undergraduate Programs | 19.009 | FY23-YALI-AEI-CSUDH-01 | - | (32,541) |
| Total Department of State | | | - | (32,541) |
| | | | | |
| Department of Transportation | | | | |
| Highway Training and Education | 20.215 | | - | 7,250 |
| Highway Training and Education | 20.215 | | - | 6,000 |
| Highway Training and Education | 20.215 | | - | 6,500 |
| Highway Training and Education | 20.215 | | - | 5,000 |
| Highway Training and Education | 20.215 | | - | 2,100 |
| Total Department of Transportation | | | - | 26,850 |

## California State University, Dominguez Hills
## Toro Auxiliary Partners

## Schedule of Expenditures of Federal Awards
## Year Ended June 30, 2025

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-through Entity Identifying Number | Passed through to Subrecipients | Expenditures |
|---|---|---|---|---|
| Department of the Treasury | | | | |
| Pass-through from California State University Northridge | | | | |
| Volunteer Income Tax Assistance (VITA) Matching Grant Program | 21.009 | A16-0069-S004-A01 | - | 7,313 |
| Total Volunteer Income Tax Assistance (VITA) Matching Grant Program | | | - | 7,313 |
| Pass-through from California Office of Planning and Research | | | | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | CCSFRF004 | 71,968 | 200,330 |
| Total Department of the Treasury | | | 71,968 | 207,643 |
| National Endowment for the Humanities | | | | |
| Promotion of the Arts Grants to Organizations and Individuals | 45.024 | | - | 28,889 |
| Promotion of the Humanities Office of Digital Humanities | 45.169 | | 19,602 | 79,495 |
| Promotion of the Humanities Research | 45.161 | | 52,429 | 143,776 |
| Promotion of the Humanities Research | 45.161 | | - | 24,798 |
| Total Promotion of the Humanities Research | | | 52,429 | 168,574 |
| Total National Endowment for the Humanties | | | 72,031 | 276,958 |
| Department of Education | | | | |
| TRIO Cluster | | | | |
| TRIO Student Support Services | 84.042 | | - | 202,108 |
| TRIO Student Support Services | 84.042 | | - | 211,588 |
| Total TRIO Student Support Services | | | - | 413,696 |
| TRIO Talent Search | 84.044 | | - | 353,176 |
| TRIO Talent Search | 84.044 | | - | 334,286 |
| Total TRIO Talent Search | | | - | 687,462 |
| TRIO Upward Bound | 84.047 | | - | 483 |
| TRIO Upward Bound | 84.047 | | - | 6,807 |
| TRIO Upward Bound | 84.047 | | - | 249,541 |
| TRIO Upward Bound | 84.047 | | - | 274,088 |
| TRIO Upward Bound | 84.047 | | - | 277,296 |
| TRIO Upward Bound | 84.047 | | - | 326,337 |
| TRIO Upward Bound | 84.047 | | - | 343,322 |
| Total TRIO Upward Bound | | | - | 1,477,874 |
| TRIO McNair Post-Baccalaureate Achievement | 84.217 | | - | 278,069 |
| Total TRIO Cluster | | | - | 2,857,101 |

## California State University, Dominguez Hills
## Toro Auxiliary Partners

## Schedule of Expenditures of Federal Awards
## Year Ended June 30, 2025

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-through Entity Identifying Number | Passed through to Subrecipients | Expenditures |
|---|---|---|---|---|
| Fund for the Improvement of Postsecondary Education | 84.116 | | - | 367,169 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334 | | - | 378,704 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334 | | - | 574,838 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334 | | - | 735,530 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334 | | - | 617,545 |
| Total Gaining Early Awareness and Readiness for Undergraduate Programs | | | - | 2,306,617 |
| | | | | |
| Teacher Quality Partnership Grants | 84.336 | | - | (11,522) |
| English Language Acquisition State Grants | 84.365 | | - | 678,921 |
| | | | | |
| Pass through from University of California, Office of the President | | | | |
| Supporting Effective Instruction State Grants | 84.367 | ESSA19-CMP-Dominguez Hills | - | 28,912 |
| Total Department of Education | | | - | 6,227,198 |
| | | | | |
| National Archives and Records Administration | | | | |
| National Historical Publications and Records Grants | 89.003 | | - | 26,307 |
| Total National Archives and Records Administration | | | - | 26,307 |
| | | | | |
| Department of Health and Human Services | | | | |
| Congressional Directives | 93.493 | | - | 279,025 |
| Pass-through from University of California - Berkeley | | | | |
| Foster Care Title IV-E | 93.658 | Agreement 00010498 | - | 36,485 |
| Pass-through from UCLA | | | | |
| Foster Care Title IV-E | 93.658 | Agreement No. 11870000167949 | - | 305 |
| Foster Care Title IV-E | 93.658 | Agreement 23-3095 | - | 1,055,161 |
| Foster Care Title IV-E | 93.658 | Agreement No. 11870000167949 | - | 336,644 |
| Total Foster Care Title IV-E | | | - | 1,428,595 |
| Total Department of Health and Human Services | | | - | 1,707,620 |
| | | | | |
| Corporation for National and Community Service (CNCS) | | | | |
| Pass-through from JumpStart for Young Children, Inc. | | | | |
| AmeriCorps State and National 94.006 | 94.006 | 3350230 | - | 112,335 |

## California State University, Dominguez Hills
## Toro Auxiliary Partners

## Schedule of Expenditures of Federal Awards
## Year Ended June 30, 2025

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-through Entity Identifying Number | Passed through to Subrecipients | Expenditures |
|---|---|---|---|---|
| Pass-through from JusticeCorp University Partnership | | | | |
| AmeriCorps State and National 94.006 | 94.006 | MOU#2022-204 | - | 8,990 |
| Pass-through from Governor's Office of Service and Community Engagement (GO SERVE) | | | | |
| AmeriCorps State and National 94.006 | 94.006 | CCGF109 | 155,290 | 1,466,788 |
| Total AmeriCorps State and National 94.006 | | | 155,290 | 1,588,113 |
| Total Corporation for National and Community Service (CNCS) | | | 155,290 | 1,588,113 |
| Department of Homeland Security | | | | |
| Scientific Leadership Awards | 97.062 | | 31,920 | 251,449 |
| Total Department of Homeland Security | | | 31,920 | 251,449 |
| **Total Other Programs** | | | 331,209 | 13,662,662 |
| **Total Expenditures of Federal Awards** | | | $ 588,608 | $ 21,718,117 |

See Notes to Schedule of Expenditures of Federal Awards

# Notes to Schedule of Expenditures of Federal Awards
## June 30, 2025

### Note 1 - Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards ("Schedule") presents the activity of all federal award programs of the California State University, Dominguez Hills Toro Auxiliary Partners ("TAP") under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of TAP, it is not intended to and does not present the financial position, changes in net position or cash flows of TAP.

### Note 2 - Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years, such as transfer of expenses incurred in the previous year to a continuing project in the current fiscal year.

### Note 3 - Indirect cost rate

TAP has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance.

### Note 4 - Subrecipients

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

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
California State University, Dominguez Hills Toro Auxiliary Partners
(A California State University Auxiliary Organization)

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities and the aggregate remaining fund information of California State University, Dominguez Hills Toro Auxiliary Partners ("TAP") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise TAP's basic financial statements, and have issued our report thereon dated September 25, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered TAP's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of TAP's internal control. Accordingly, we do not express an opinion on the effectiveness of TAP's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether TAP's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

TAP's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on TAP's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. TAP's response was not subjected to the other 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CohnReznick LLP

Los Angeles, California
September 25, 2025

# Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
California State University, Dominguez Hills Toro Auxiliary Partners
(A California State University Auxiliary Organization)

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited California State University, Dominguez Hills Toro Auxiliary Partners' ("TAP") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* that could have a direct and material effect on each of TAP's major federal programs for the year ended June 30, 2025. TAP's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, TAP complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

### *Basis for Opinion on Each Major Federal Program*

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

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

### *Responsibilities of Management for Compliance*

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

*Auditor's Responsibilities for the Audit of Compliance*

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding TAP's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of TAP's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of TAP's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the business-type activities and the aggregate remaining fund information of TAP as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise TAP's basic financial statements. We issued our report thereon dated September 25, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CohnReznick LLP

Los Angeles, California
January 28, 2026

**Schedule of Findings and Questioned Costs**
**Year Ended June 30, 2025**

## Section I - Summary of Auditor's Results

Financial Statements

| | |
|---|---|
| Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified opinion |
| Internal control over financial reporting: | |
| • Material weakness(es) identified? | ✓ yes ___ no |
| • Significant deficiency(ies) identified? | ___ yes ✓ none reported |
| Noncompliance material to financial statements noted? | ___ yes ✓ no |

Federal Awards

| | |
|---|---|
| Internal control over major federal programs: | |
| • Material weakness(es) identified? | ___ yes ✓ no |
| • Significant deficiency(ies) identified? | ___ yes ✓ none reported |
| Type of auditor's report issued on compliance for major federal programs: | Unmodified opinion |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | ___ yes ✓ no |

Identification of major federal programs:

| Assistance Listing Number(s) | Name of Federal Program or Cluster |
|---|---|
| Various | Research and Development Cluster |
| 94.006 | AmeriCorps State and National 94.006 |
| 84.334 | Gaining Early Awareness and Readiness for Undergraduate Programs |

| | |
|---|---|
| Dollar threshold used to distinguish between type A and B programs | $750,000 |
| Auditee qualified as low-risk auditee? | ___ yes ✓ no |

## Section II - Financial Statement Findings

### Finding No. 2025-001

**Criteria**
Internal controls should be in place to provide reasonable assurance that the financial statements are prepared in accordance with U.S. GAAP.

**Condition / Context**
During the year ended June 30, 2025, various adjustments were identified related to the following:

- Unbalanced intercompany accounts
- Expenses not recorded in proper period
- Reconciliation of grants receivable and deferred revenue
- Reconciliation of accrued compensated absences

**Cause**
Proper controls were not in place to ensure that the above accounts are appropriately and timely reconciled.

**Effect or Potential Effect**
To ensure that the financial statements for the year ended June 30, 2025, are appropriately prepared in accordance with U.S. GAAP, audit adjustments of $4,100,401 were required to decrease grants receivable and deferred revenue, audit adjustments of $174,753 were required to increase accrued compensated absences and the related payroll expenses, and audit adjustments of $522,090 were required to correctly balance intercompany accounts. In addition, $159,726 of expenditures were identified as being recorded in improper periods.

**Repeat Finding**
Yes, see prior year finding 2024-001

**Auditor's Recommendation**
TAP should reinforce existing policies and update policies to reflect all the processes regarding proper accounting in accordance with U.S. GAAP.

**Management Response**
Management has reviewed TAP's existing policies and related internal controls, and implemented controls to ensure all processes regarding the account reconciliations are accurately recorded to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

## Section III - Federal Award Findings and Questioned Costs

None reported.

CohnReznick

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