

University Corporation at Monterey Bay

Federal Awards

Reports and Schedule

Year Ended June 30, 2024

**University Corporation at Monterey Bay
Federal Awards
Reports & Schedule
Year Ended June 30, 2024**

Table of Contents

	<u>Page</u>
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	3-4
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	5-8
Schedule of Expenditures of Federal Awards	9-12
Notes to Schedule of Expenditures of Federal Awards	13
Schedule of Findings and Questioned Costs	14-16
Status of Prior Year Findings and Questioned Costs – June 30, 2023	17



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

Board of Directors
University Corporation at Monterey Bay
Seaside, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of net position and related statements of revenues, expenses and changes in net position and cash flows of University Corporation at Monterey Bay (the Corporation), a component unit of California State University, Monterey Bay, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated September 19, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Corporation'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation'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.

Board of Directors
University Corporation at Monterey Bay
Seaside, California
Page 2

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. However, during our audit we did identify a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation'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*.

University Corporation at Monterey Bay's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the University Corporation at Monterey Bay's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. University Corporation at Monterey Bay's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

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.

GLENN BURDETTE ATTEST CORPORATION

Glenn Burdette Attest Corporation
San Luis Obispo, California

September 19, 2024



**Independent Auditors' Report on Compliance for Each Major Program
and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

Board of Directors
University Corporation at Monterey Bay
Seaside, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of University Corporation at Monterey Bay (the Corporation), a component unit of California State University, Monterey Bay, with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Corporation's major federal programs for the year ended June 30, 2024. The Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Corporation 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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose

of expressing an opinion on the effectiveness of the Corporation'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 have not been 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.

Board of Directors
University Corporation at Monterey Bay
Seaside, California
Page 4

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

We have audited the financial statements of the Corporation as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Corporation’s basic financial statements. We issued our report thereon dated September 19, 2024, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Corporation’s 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "GLENN BURDETTE ATTEST CORPORATION". The letters are in all caps and have a cursive, slightly slanted appearance.

Glenn Burdette Attest Corporation
San Luis Obispo, California

September 19, 2024

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
June 30, 2024**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal ALN	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
RESEARCH AND DEVELOPMENT (CLUSTER)				
Department of Agriculture:				
Agricultural Research Basic and Applied Research				
Site-specific Soil Pest Management in Strawberry & Vegetable Cropping Systems - Remote Sensing	10.001		\$ 73,489	
Geographic Patterns in Cropland Use in Strawberry Producing Regions of California	10.001		66	
Characterization and modeling of strawberry yield data using remote sensing technology	10.001		55,394	
Subtotal			<u>128,949</u>	<u>-</u>
Specialty Crop Block Grant Program - Farm Bill				
Advancing Adoption of Decision Support Systems for Irrigation Management of Vegetable Crops Pass through from CA Dept. of Food & Agriculture	10.170	23-0001-030-SF	92,802	
Evapotranspiration monitoring of three major Salinas Valley specialty crops Pass through from CA Dept. of Food & Agriculture	10.170	21-0001-035-SF	321,392	145,082
Subtotal			<u>414,194</u>	<u>145,082</u>
From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals				
NextGen Cultivando Lideres Pass through from University of California, Santa Cruz	10.237	2023-70508-40532/A24-0119-S002	146,418	
Specialty Crop Research Initiative				
Integrating anaerobic soil disinfection, crop rotation and variety of disease management in strawberry production Pass through from University of California, Santa Cruz	10.309	A18-0425-S001-P0664910	5	
Capacity Building Grants for Non-Land Grant Colleges of Agriculture FUTURE-Ag: Fostering Undergraduate student Training, Upskilling, and Retention through interdisciplinary Experiential learning in Agricultural sciences	10.326		138,333	97,238
Agriculture and Food Research Initiative				
Beneficial transitions to groundwater sustainability for agricultural resilience Pass through Public Policy Institute of California	10.310	2023-67019-39707/PPIC202305	1,917	
Environmental Qualities Incentive Program				
Monitoring Soil Health and Water Status in Bioch -Amended Soils Planted to Cool Season Vegetables under Organic Management Pass through Elkhorn Slough Foundation	10.912	CSUMB 5K 2023	1,494	
Subtotal Department of Agriculture			<u>831,310</u>	<u>242,320</u>
Department of Commerce:				
Sea Grant Support				
Informing restoration and recovery of central coast kelp forests: understanding the dynamics of urchin recruitment, reproduction and density Pass through University of California, San Diego / California Sea Grant Program	11.417	R/HCE-16	240	
NOAA Cooperative Initiatives				
CIMEAS-COAST Mentor Training Pass through from University of California, San Diego	11.432	NA200AR4320278/PT 706467	49,164	
Educational Partnership Program				
NOAA Renewal NOAA Center for Coastal and Marine Ecosystems (22-23) Pass through from Florida A&M University	11.481	C-5147	106,450	
NOAA Center for Coastal and Marine Ecosystems Pass through from Florida A&M University	11.481	C-5087	(10,067)	
NOAA Cooperative Science Center for Coastal and Marine Ecosystems-II Pass through from Florida A&M University	11.481	C-5117	114,266	
Subtotal			<u>210,649</u>	<u>-</u>
Subtotal Department of Commerce			<u>260,053</u>	<u>-</u>
Department of Defense				
Basic and Applied Scientific Research				
Federally Listed Species Recovery and Dune Habitat Restoration and Monitoring for Naval Support Activity Monterey	12.300		17,005	5,792
Department of the Interior				
Colorado River Basin Act of 1968				
OpenET: Upper Colorado River Basin and New Mexico Pass through to OpenET	15.541	1	19,383	
Endangered Species Conservation Recovery Implementation Funds				
Evaluation of Monterey Gilia Management, Current Extent & Restoration	15.657		50	
Assistance to State Water Resources Research				
Assessing wildlife use of 3 types of agricultural ditches: data for co-management of water quality and food safety Pass through Regents of the University of California, Office of the President	15.805	SA21-5650-02	4,258	
Assistance to State Water Resources Research				
OpenET: Open Evapotranspiration Data Production Pass through Desert Research Institute	15.805	GR16458/ G22AC00584	84,701	
U.S. Geological Survey Research and Data Collection				
OpenET: Cooperative Agreement for CESU-affiliated Partner with Californian Cooperative Ecosystem Studies Unit	15.808		300,421	148,839
Subtotal Department of the Interior			<u>408,813</u>	<u>148,839</u>
National Aeronautics and Space Administration:				
Science Programs				
Science Mission Operations by NSERC and Related Educational Activities Pass through from Bay Area Environmental Research (BAER) Institute	43.001	NNX12AD05A-CSUMB1	715,098	

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
June 30, 2024**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal ALN	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Floating Forests (Year 2) Pass through from University of Massachusetts Boston	43.001	B000768570	\$ (64)	
Ames Research Center Co-operative for Research in Earth Science and Technology (ARC CREST II) Pass through from Bay Area Environmental Research (BAERI) Institute	43.001	80NSSC23M0230-CSUMB	280,455	
Subtotal National Aeronautics and Space Administration			995,489	
National Endowment for the Humanities				
Promotion of the Humanities, Fellowships and Stipends (B) Branding Sacrificial Motherhood in Digital Media in the 21st South Korea	45.160		18,807	
National Science Foundation:				
Mathematical and Physical Sciences RUI: Collaborative Research: Quantifying the Interfacial Partitioning and the Structural Modifications of Polyatomic Ions in Model Aerosol Systems Pass through Christopher Newport University	47.049	CSUMB#01	4,729	
Mathematical and Physical Sciences Sequential Decisions Using Statistical Models Pass through Mathematics Association of America	47.049	DMS-1950644/ MAA Grant # 897	22,797	
Subtotal			27,526	-
Geosciences Collaborative Research: Decomping the effects of diversity on the abundance of marine parasites	47.050		21,997	
GEOPATHS-Undergraduate Preparation: Geo-Bridge Program	47.050		93,310	
NSF Ocean Science Diversity Initiative	47.050		30,500	
Renewal: From the Intertidal to the Deep Ocean: Monterey bay REU	47.050		123,779	
The SACNAS Geo-Futures Program	47.050		442	
Subtotal			270,028	-
Biological Sciences From the Intertidal to the Deep Ocean: Monterey Bay REU	47.074		77,845	
SG/RUI: Collaborative Research	47.074		(10,300)	
Agricultural Microbiomes Research Coordination Network Pass through from Regents of the University of Minnesota	47.074	H006143901	1,169	
Subtotal			68,714	-
Education and Human Resources Collaborative Regional Alliance STEM Secondary Teachers	47.076		342,221	33,859
CAREER: Genomic divergence during speciation in a hyper-diverse marine fish clade	47.076		149,158	
Collaborative Research: Squirreling Around for Science: Incorporating Sciurid Behavioral Research into the Undergraduate Curriculum	47.076		8,248	
Cross-Institutional Faculty Learning To Improve Critical Transitions in STEM Education	47.076		19,270	
Developing Validated Instruments to Measure Student/Faculty Attitudes in Undergraduate Statistics and Data Science Education (MASDER)	47.076		178,060	73,108
HSI Pilot Project: Inclusive and Integrative STEM Education through Undergraduate Research	47.076		196,515	47,826
Replication of a Cohort-Based Computer Science Bachelor's Degree Model	47.076		1,101,319	662,113
Curriculum and Community Enterprise for Restoration of a Keystone PALIISADS: Pacific Alliance for Low Income Inclusion in Statistics & Data Science Pass through University of California, Santa Barbara	47.076	KK2319	32,491	
Subtotal			2,027,282	816,905
Subtotal National Science Foundation			2,393,550	816,905
US Environmental Protection Agency				
Regional Wetland Program Development Grants Wetland Index of Biological Integrity Development Pass through from Pyramid Lake Piaute Tribal Council	66.461	N/A	47,873	
Department of Health & Human Services				
National Institute of Health				
Human Genome Research GREAT Opportunities in Genome Science	93.172		280,240	
Biomedical Research and Research Training Science teaching through the arts: Bringing state-of-the-art environmental health education to youth in agricultural communities	93.859		211,742	7,557
Institutional Research and Academic Career Development Awards (IRACDA) Pass through from University of California, Santa Cruz	93.859	A21-0183-S001	36,881	
Subtotal			248,623	7,557
Subtotal National Institute of Health			528,863	7,557
Centers for Disease Control				
Occupational Health & Safety Program My Choice: Developing a Workplace Disclosure Decision Aid and Resources for Working Parents of Children with Mental Health Disabilities	93.262		99,478	
Subtotal Centers for Disease Control			99,478	-
Subtotal Department of Health & Human Services			628,341	7,557
Total Research and Development Cluster			5,601,241	1,221,412
DEPARTMENT OF AGRICULTURE				
Hispanic Serving Institutions Education Grants Increased Degree in FAHN Sciences From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals Nurturing Relationships to Harvest Success: Leveraging Social Capital for Training	10.223		108,297	(14,313)

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
June 30, 2024**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal ALN	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
the Next Generation of Diverse Agricultural Leaders	10.237		\$ 182,661	
From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals Career Pathways Supporting US Leafy Green Production				
Pass through Hartnell College	10.237	PO24-00400	6,262	
Summer Food Service Program for Children				
USDA UB Summer Food Program				
Pass through California Department of Education	10.559	N/A	11,233	
Partnerships for Climate-Smart Partnerships				
Developing capacity to quantify climate-smart practices in cool season specialty crops	10.937		340,780	25,075
Subtotal Department of Agriculture			649,233	10,762
DEPARTMENT OF COMMERCE				
Sea Grant Support				
CSU COAST SSINP Sea-Level Rise Awards: CA Sea Grant funding				
Pass through from University of California, San Diego	11.417	705178	158,252	158,252
Marine Sanctuary Program				
CSU COAST Summer Internships 2021-2026 - NMSF				
Pass through National Marine Sanctuary Foundation	11.429	N/A	12,000	
Cooperative Science and Education Program				
CSU COAST Summer Internships: NOAA NMFS 2023-2028	11.455		14,000	
Special Oceanic and Atmospheric Projects				
CSU COAST Summer Internship 2020-2024: NOAA CoastWatch				
Pass through University of California, Santa Cruz	11.460	A21-0439-S003	4,000	
Subtotal Department of Commerce			188,252	158,252
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
COVID-19: CARES: Emergency Solutions Grant				
Pass through from City of Salinas	14.231	N/A	956	
Subtotal Department of Housing and Urban Development			956	-
DEPARTMENT OF THE INTERIOR				
Bureau of Land Management				
Plant Conservation and Restoration Management				
Return of the Natives and Grad Assistants Help Restore Ft Ord Nat	15.245		98,866	
Return of the Natives to BLM/FONM Ensuring Native Plant Success and Future Conservation Leaders	15.245		44,651	
Threatened and Endangered Species				
Amphibian Monitoring and Bullfrog Abatement on Fort Ord National Monument CA CESU	15.246		10,162	
Subtotal Department of the Interior			153,679	-
US Department of Treasury				
Occupational Health & Safety Program				
COVID-19: Emergency Motel Program				
Pass through City of Salinas	21.027	22MoCoARPA01	(492)	
COVID-19: Emergency Motel Program Continued				
Pass through City of Salinas	21.027	N/A	297,587	
COVID-19: ARPA: Californians for All College Fellowship				
Pass through OPR/California Volunteers	21.027	CCSFRF009	911,818	
Subtotal US Department of Treasury			1,208,913	-
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development				
Improving Learning and Achievement with Reading/Writing-Enriched Curriculum in the Disciplines	45.162		19,157	
Subtotal National Endowment for the Humanities			19,157	-
NATIONAL SCIENCE FOUNDATION				
NSF-CSU LSAMP Louis Stokes STEM Pathways and Research Alliance 18-19				
Pass through from University Enterprises, Inc (SacState)	47.076	532941	16,171	
Subtotal National Science Foundation			16,171	-
DEPARTMENT OF EDUCATION				
TRIO Programs				
TRIO Student Support Services				
TRIO: Student Support Services	84.042A		305,230	
TRIO: SSS-STEM/HS	84.042A		294,705	
Subtotal			599,935	-
TRIO: Talent Search				
Talent Search (CSUMB Monterey County Talent Search)	84.044		610,064	
Subtotal			610,064	-
TRIO: Upward Bound				
TRIO: North Monterey County and Pajaro Valley Upward Bound	84.047		257,994	
TRIO: Watsonville High School and Soledad High School Upward Bound	84.047		351,120	
Subtotal			609,114	-
TRIO McNair Post-Baccalaureate Achievement				
TRIO: McNair Postbaccalaureate Achievement Program (2022-2027)	84.217		130,872	(237)
Subtotal Department of Education - TRIO Programs			1,949,985	(237)
Higher Education Institutional Aid				
Ready Set Transfer				
Pass through from Monterey Peninsula College	84.031	PO31S180134-S1	24,027	

University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
June 30, 2024

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal ALN	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Building an Effective Ecosystem for Equity in STEM Careers (Title V) Research-based Interventions	84.031 84.031C		\$ 185,546 21,078	
The Making Accessible and Effective Systems for Teacher Readiness Outcomes (MAESTROS) Project	84.031S		533,816	136,147
Cabrillo/CSUMB Partnership to Strengthen Transfer Pathways Pass through from Cabrillo Community College District	84.031S	PO B0024828	41,755	
Mentorship and Equity in Transitions to Achieve Student Success (METAS) Subtotal	84.031S		<u>690,409</u> <u>1,496,631</u>	<u>20,332</u> <u>156,479</u>
Migrant Education College Assistance Migrant Program CAMP 2019-2024	84.149A		363,555	
School Safely National Activities Project REACH: Responsive Educators and Advocates Committed to Mental Health	84.184		835,724	
Gaining Early Awareness and Readiness for Undergraduate Programs Coastal GEAR-UP	84.334A		1,243,288	
Salinas Valley Futures Gear Up Subtotal	84.334A		<u>1,229,276</u> <u>2,472,564</u>	<u>978</u> <u>978</u>
Teacher Quality Partnership Grants Project POPPY: Preparing Observational Practitioners through Partnerships Yearlong Subtotal	84.336S		<u>926,727</u> <u>926,727</u>	<u>-</u> <u>-</u>
Improving Teacher Quality State Grants Monterey Bay World Language Project (ESSA23)-Federal Funds Pass through from Regents of University of California, Office of President Subtotal	84.367	ESSA23-CWLP-Monterey Bay	<u>30,722</u> <u>30,722</u>	<u>-</u> <u>-</u>
Subtotal Department of Education			<u>8,075,908</u>	<u>157,220</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Centers for Disease Control				
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises Health Equity Plan for Monterey County Health Department Pass through Monterey County Health Department-Behavioral Health	93.391	A-16036	18,362	
Foster Care Title IV-E 22-24 CalSWEC Title IV E Scholarships Pass through from Regents of University of California, Berkeley	93.658	11209	139,349	
21st Century Cures Act-Brain Research through Advancing Innovative Technologies American Rescue Plan: HRSA Behavioral Health Workforce	93.732		388,117	
Scholarships for Health Professions Students from Disadvantaged Backgrounds Swipe In!	93.925		661,186	
Subtotal Department of Health and Human Services			<u>1,207,014</u>	<u>-</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
AmeriCorps AmeriCorps VIP, 2022-23 Pass through from Napa County Office of Education	94.006	N/A	2,821	
AmeriCorps VIP, 2023-24 Pass through from Napa County Office of Education Subtotal Corporation for National and Community Service	94.006	N/A	<u>115,783</u> <u>118,604</u>	<u>-</u> <u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 17,239,128</u>	<u>\$ 1,547,646</u>

University Corporation at Monterey Bay
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the University Corporation at Monterey Bay (the Corporation) under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the Corporation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Corporation.

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 Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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: Indirect Cost Rate

The Corporation has not elected to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance, but rather the rates established directly with the respective federal agencies.

**University Corporation at Monterey Bay
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024**

Section I - Summary of Auditors' Results

Financial Statements

- (a) Type of auditors' report issued on financial statements: **Unmodified.**
- (b) Internal control over financial reporting:
 - Material weakness(es) identified: **Yes. Finding 2024-001.**
 - Significant deficiencies identified not considered to be material weaknesses: **None Reported.**
- (c) Noncompliance material to financial statements noted: **No.**

Federal Awards

- (d) Internal control over major programs:
 - Material weakness(es) identified: **No.**
 - Significant deficiencies identified not considered to be material weaknesses: **None Reported.**
- (e) Type of auditors' report issued on compliance for major programs: **Unmodified.**
- (f) Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a): **No.**
- (g) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000.**
- (h) Major Programs:

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program or Cluster</i>
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.184	School Safety National Activities
84.336	Teacher Quality Partnership Grants
Multiple	TRIO cluster of programs

- (i) Auditee qualified as low-risk auditee: **Yes.**

**Section II - Findings Relating to the Financial Statements Which Are Required to be Reported in
Accordance With *Government Auditing Standards***

Finding 2024-001: Insufficient Search for Unrecorded Liabilities (Material Weakness)

Condition:

During end of audit pre-issuance testwork, we noted material invoices for construction in progress which occurred prior to June 30, 2024 fiscal year end had not been accrued as an outstanding liability at the report date.

Criteria:

Generally accepted accounting principles require governments to accurately report all balances and accruing existing liabilities as of the report date.

Cause:

Although the Corporation properly reconciles accrued expenses at year-end, procedures are not in place to timely verify that all year-end expenses are reported in the proper period.

Effect:

An adjusting entry of \$4,055,000 related to ongoing construction attributable to the fiscal year ended June 30, 2024 were identified and recorded just prior to issuance. Staff should be trained to look to identify these invoices during this critical period.

Recommendation:

To address this finding, it is recommended that the auditee:

1. Implement a structured process for identifying unrecorded liabilities, including specific procedures to review subsequent disbursements and examine contracts.
2. Provide training to staff on the importance of this search and the procedures to follow.
3. Document the process and findings thoroughly to ensure accountability and transparency.

Views of Responsible Officials and Planned Corrective Actions:

We agree with the finding and we will implement a formal policy to ensure a thorough review of subsequent disbursements and provide necessary training to our staff by October 31, 2024. We recognize the importance of this process in maintaining the integrity of our financial statements.

**University Corporation at Monterey Bay
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024
Page 3**

Section III - Findings and Questioned Costs for Federal Awards

None.

University Corporation at Monterey Bay
Status of Prior Year Findings and Questioned Costs – June 30, 2023
Year Ended June 30, 2024

We noted no findings in the prior year.