



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF THE CHIEF FINANCIAL OFFICER

GRANTS, RESEARCH &  
SPONSORED PROGRAMS

APR 08 2013

APR 2 2013

**CERTIFIED MAIL – RETURN RECEIPT REQUESTED**

Dr. Horace Mitchell  
President  
California State University,  
Bakersfield Auxiliary  
9001 Stockdale Highway  
Bakersfield, California 93311

Re: Audit Control Number: 09-12-38040  
Grant Award Numbers: P031M090060; S141A100008; U336S090162

Dear Dr. Mitchell:

This letter transmits the U.S. Department of Education's (ED) program determinations for three findings cited in the audit report on California State University, Bakersfield, Auxiliary for Sponsored Program Administration (the University) for the period July 1, 2011 to June 30, 2012. The audit report was issued on September 26, 2012, by Daniells, Phillips, Vaughan & Bock. The audit report was prepared in compliance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. ED's Post Audit Group, Office of the Chief Financial Officer is responsible for resolving the findings presented below.

The auditor stated that for Finding FA-12-01, on page 30 of the audit report, that the underlying documentation used to compile the data in one of seven tables tested under Section 2 of the Title V-B Annual Performance Report did not agree to the report filed.

The auditor stated that for Finding FA-12-02, on page 31 of the audit report, that one of eleven tables tested in the Annual Performance Report was not supported by the underlying documentation.

The auditor stated that for Finding FA-12-03, on page 31 of the audit report, that the underlying documentation for seven of fifteen tables tested under Section A-Performance Objective Information and Related Performance Measures Data of the Annual Performance report for the reporting period of October 1, 2011 to May 31, 2012, did not agree to the reports filed.

The University's response to the auditor's finding and recommendation indicates that corrective action for the above referenced findings has been made or is in process. During the audit follow up, the University included the policies and procedures that had been put in place to prevent this finding from recurring. We appreciate the University's prompt attention to this finding. Due to the progress the University appears to have made, we consider this finding resolved ✓

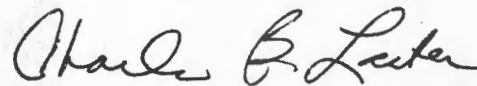
550 12th St. S.W., WASHINGTON, DC 20202  
www.ed.gov

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Please be aware, however, that in subsequent audits or program reviews, an evaluation will be made of the corrective actions to ensure that they have been implemented in a manner consistent with the applicable requirements. Depending on the outcome of future audits or program reviews, and the nature in which corrective actions have been implemented, ED may need to take further administrative action, including, but not limited to the recovery of funds.

If you have any questions regarding this letter, please contact Ms. Tina Le, Accountant, at (202) 245-8066.

Sincerely,



Charles B. Laster  
Director  
Post Audit Group  
Financial Improvement and  
Post Audit Operations

cc: Douglas S. Wade, the University  
Laramie Lyda-Craft, the University  
Nancy C. Belton, Daniells Phillips Vaughan & Bock