

California State University Los Angeles
 Proporal of Auxiliary Financial and Tax Audit Services.
 For the period of 2019 - 2023

Fees based on Individual Organization

Fees based on all 4 Auxiliary Organizations

| FIRM | Reference | Aux Unit | A-133, major Program Testing | Audit and tax Hours | FY 2017/18 Audited Fee | 2019 | 2020 | 2021 | 2022 | 2023 | 2019 | 2020 | 2021 | 2022 | 2023 | Comments |
|-------------------------------|--|-------------------|------------------------------|---------------------|------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| MGO | Chancellor's Office approved firm, current financial and tax auditor for LA campus auxiliary organizations for the past 7 years. | UAS | 3 | 945 | 111,955 | 139,952 | 139,952 | 139,952 | 144,151 | 148,476 | 130,155 | 130,155 | 130,155 | 134,061 | 138,083 | |
| | | ASI | | 156 | 19,625 | 26,800 | 26,800 | 26,800 | 29,175 | 30,001 | 26,100 | 26,100 | 26,100 | 28,475 | 29,301 | |
| | | Foundation | | 213 | 31,675 | 38,500 | 38,500 | 38,500 | 42,070 | 43,332 | 37,800 | 37,800 | 37,800 | 41,147 | 42,363 | |
| | | USU | | 168 | 19,625 | 28,500 | 28,500 | 28,500 | 31,100 | 32,000 | 27,800 | 27,800 | 27,800 | 30,400 | 31,300 | |
| | | | | | | 182,880 | 233,752 | 233,752 | 233,752 | 246,496 | 253,809 | 221,855 | 221,855 | 221,855 | 234,083 | 241,047 |
| CohnReznick | Chancellor's Office approved firm, financial and tax auditor for CSU Northridge for the past 4 years. | UAS | Low risk status | 468 | 111,955 | 52,000 | 53,600 | 55,300 | 56,959 | 58,668 | 49,400 | 50,920 | 52,535 | 54,111 | 55,734 | 3% increase for year 4 and year 5 |
| | | ASI | | 212 | 19,625 | 23,800 | 24,500 | 25,200 | 25,956 | 26,735 | 22,610 | 23,275 | 23,940 | 24,658 | 25,398 | 3% increase for year 4 and year 5 |
| | | Foundation | | 242 | 31,675 | 27,100 | 27,900 | 28,800 | 29,664 | 30,554 | 25,745 | 26,505 | 27,360 | 28,181 | 29,026 | 3% increase for year 4 and year 5 |
| | | USU | | 212 | 19,625 | 23,800 | 24,500 | 25,200 | 25,956 | 26,735 | 22,610 | 23,275 | 23,940 | 24,658 | 25,398 | 3% increase for year 4 and year 5 |
| | | | | | | 182,880 | 126,700 | 130,500 | 134,500 | 138,535 | 142,691 | 120,365 | 123,975 | 127,775 | 131,608 | 135,556 |
| CliftonLarsonAllen LLP | Chancellor's Office approved firm, financial and tax auditor for CSU East Bay and Pomona | UAS | Low risk status | 613 | 111,955 | 86,250 | 89,240 | 92,115 | 95,335 | 98,785 | 75,000 | 77,600 | 80,100 | 82,900 | 85,900 | |
| | | ASI | | 148 | 19,625 | 20,815 | 21,620 | 22,310 | 23,230 | 24,150 | 18,100 | 18,800 | 19,400 | 20,200 | 21,000 | |
| | | Foundation | | 176 | 31,675 | 24,840 | 25,760 | 26,680 | 27,715 | 28,635 | 21,600 | 22,400 | 23,200 | 24,100 | 24,900 | |
| | | USU | | 176 | 19,625 | 24,840 | 25,760 | 26,680 | 27,715 | 28,635 | 21,600 | 22,400 | 23,200 | 24,100 | 24,900 | |
| | | | | | | 182,880 | 156,745 | 162,380 | 167,785 | 173,995 | 180,205 | 136,300 | 141,200 | 145,900 | 151,300 | 156,700 |
| Windes | Chancellor's Office approved firm, financial and tax auditor for CSU Fullerton and Long Beach | UAS | 3-4 | 595 | 111,955 | 94,500 | 94,500 | 94,500 | 94,500 | 94,500 | 88,830 | 88,830 | 88,830 | 88,830 | 88,830 | |
| | | ASI | | 117 | 19,625 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 20,680 | 20,680 | 20,680 | 20,680 | 20,680 | |
| | | Foundation | | 129 | 31,675 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 29,140 | 29,140 | 29,140 | 29,140 | 29,140 | |
| | | USU | | 152 | 19,625 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 | |
| | | | | | | 182,880 | 172,500 | 172,500 | 172,500 | 172,500 | 172,500 | 162,150 | 162,150 | 162,150 | 162,150 | 162,150 |
| Crowe LLP | A national CPA firm with alliance of local CPA office, KSGA. Based on attachment A, Crowe LLP met the CSU requirement. | UAS | 4 | 570 | 111,955 | 66,600 | 69,980 | 73,460 | 77,140 | 80,920 | 55,500 | 58,300 | 61,200 | 64,200 | 67,400 | The managing partne is a former KPMG auditor whom was involved the systemwide auxiliary audits |
| | | ASI | | 122 | 19,625 | 14,700 | 15,400 | 16,100 | 16,900 | 17,800 | 12,250 | 12,900 | 13,500 | 14,100 | 14,900 | |
| | | Foundation | | 245 | 31,675 | 30,900 | 32,400 | 34,100 | 35,800 | 37,600 | 25,750 | 27,000 | 28,400 | 29,800 | 30,900 | |
| | | USU | | 127 | 19,625 | 15,300 | 16,100 | 16,900 | 17,800 | 18,700 | 12,750 | 13,400 | 14,000 | 14,800 | 15,600 | |
| | | | | | | 182,880 | 127,500 | 133,880 | 140,560 | 147,640 | 155,020 | 106,250 | 111,600 | 117,100 | 122,900 | |

Hours Spend for each auxiliary

Total Hours

| FIRM | Aux Unit | Partner/Principal | | | | | Total Hours |
|-------------------------------|-------------------|-------------------|---------|--------------|-------------|-----|-------------|
| | | Director | Manager | Senior Assoc | Assoc/Staff | | |
| MGO | UAS | 21 | 71 | 120 | 364 | 369 | 945 |
| | ASI | 4 | 26 | 48 | 56 | 22 | 156 |
| | Foundation | 7 | 64 | | 76 | 66 | 213 |
| | USU | 4 | 26 | 48 | 64 | 26 | 168 |
| CohnReznick | UAS | 47 | 94 | | 327 | | 468 |
| | ASI | 21 | 43 | | 148 | | 212 |
| | Foundation | 24 | 49 | | 169 | | 242 |
| | USU | 21 | 43 | | 148 | | 212 |
| CliftonLarsonAllen LLP | UAS | 38 | | 145 | 212 | 218 | 613 |
| | ASI | 10 | | 35 | 51 | 52 | 148 |

| | | | | | | | |
|------------------|------------|----|----|----|-----|-----|-----|
| | Foundation | 12 | | 43 | 60 | 61 | 176 |
| | USU | 12 | | 43 | 60 | 61 | 176 |
| Windes | UAS | | | | | | 595 |
| | ASI | | | | | | 117 |
| | Foundation | | | | | | 152 |
| | USU | | | | | | 129 |
| Crowe LLP | UAS | 10 | 35 | 80 | 200 | 180 | 505 |
| | ASI | 4 | 4 | 14 | 45 | 55 | 122 |
| | Foundation | 16 | 9 | 40 | 80 | 100 | 245 |
| | USU | 4 | 4 | 14 | 45 | 60 | 127 |