



Financial Statements and Reports
Required by Uniform Guidance
June 30, 2020 and 2019

The University of Oklahoma - Norman Campus



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 Regents
The University of Oklahoma - Norman Campus
Norman, Oklahoma

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 financial statements of The University of Oklahoma - Norman Campus (the University), an organizational unit of the Regents of the University of Oklahoma (the Regents) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 16, 2020. Our report includes an emphasis of matter paragraph describing the acknowledgement that the University is an organizational unit of the Regents and these financial statements reflect only the assets, liabilities, and revenues and expenses of the University and not the Regents as a whole.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University'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 the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University'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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2020-001 that we consider to be a significant deficiency.

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Compliance and Other Matters

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

The University's Response to Findings

The University's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University'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.

The image shows a handwritten signature in cursive script that reads "Eide Sully LLP". The signature is written in dark ink and is positioned above the typed address and date.

Oklahoma City, Oklahoma
October 16, 2020



Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Regents
The University of Oklahoma - Norman Campus
Norman, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited The University of Oklahoma - Norman Campus's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of The University of Oklahoma - Norman Campus's major federal programs for the year ended June 30, 2020. The University of Oklahoma - Norman Campus'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of The University of Oklahoma - Norman Campus'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 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the 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 University of Oklahoma - Norman Campus'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 University of Oklahoma - Norman Campus's compliance.

Opinion on Each Major Federal Program

In our opinion, The University of Oklahoma - Norman Campus (the University) 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, 2020.

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Report on Internal Control over Compliance

Management of the University 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 University'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 the Uniform Guidance, 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 University'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 and significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2020-002 that we consider to be material weaknesses.

The University's response to the internal control over compliance findings identified in our audit is described in the accompanying *schedule of findings and questioned costs*. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 of University of Oklahoma - Norman Campus (the University) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 16, 2020, which contained an unmodified opinion 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 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.

Eide Bailly LLP

Oklahoma City, Oklahoma
May 20, 2021

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>		<u>Subrecipient Expenditures</u>
RESEARCH AND DEVELOPMENT PROGRAMS						
Department of Agriculture						
Agricultural Research Service	Direct	10.001		\$ 175,962		
Oklahoma State University	Pass through	10.001	2561400OU2	<u>122,947</u>	298,909	
Animal and Plant Health Inspection Service	Direct	10.028			37,976	
National Institute of Food and Agriculture	Direct	10.310		766,071		260,641
Kansas State University	Pass through	10.310	S15197	56,191		
New Mexico State University	Pass through	10.310	Q01998	<u>2,373</u>	824,635	
Forestry Service	Direct	10.699			<u>12,985</u>	
Total Department of Agriculture					<u>1,174,505</u>	<u>260,641</u>
Department of Commerce						
Oklahoma State University	Pass through	11.020	1575659OUIHUB		33,185	
National Oceanic and Atmospheric Administration	Direct	11.022			1,342,432	
National Oceanic and Atmospheric Administration	Direct	11.431			660,704	270,828
National Oceanic and Atmospheric Administration	Direct	11.432			21,604,031	2,607,688
National Center for Atmospheric Research	Direct	11.459		3,484,089		
National Oceanic and Atmospheric Administration	Direct	11.459		170,278	3,654,367	
National Oceanic and Atmospheric Administration	Direct	11.468			449,089	
National Institute for Standards and Technology	Direct	11.609			63,612	
Colorado State University	Pass through	11.609	G9904211		22,178	
Colorado State University	Pass through	11.619	G007453		<u>139,526</u>	
Total Department of Commerce					<u>27,969,124</u>	<u>2,878,516</u>
Department of Defense						
Army	Direct	12.300		4,242,718		
Office of Naval Research	Direct	12.300		73,171		78,822
University of Tennessee	Pass through	12.300	A160447S001	<u>52,961</u>	4,368,850	
Defense Threat Reduction Agency	Direct	12.351		261,090		
University of North Carolina Chapel Hill	Pass through	12.351	5113071	<u>63,285</u>	324,375	

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
Congressionally Directed Medical Research Progs	Direct	12.420			85,673
Army	Direct	12.431		189,731	
Army Research Office	Direct	12.431		180,719	
Binghamton University	Pass through	12.431	79697	62,705	433,155
Army	Direct	12.630			34,454
Air Force	Direct	12.800		78,213	
Air Force Office of Scientific Research	Direct	12.800		135,616	213,829
Advanced Research Projects Agency	Direct	12.910		175,274	161,524
Texas A&M University	Pass through	12.910	M1901609	283,724	458,998
Total Department of Defense				5,919,334	240,346
Department of Interior					
Bureau of Indian Affairs	Direct	15.156			68,996
Bureau of Reclamation	Direct	15.560			39,813
OK Wildlife and Conservation Commission	Pass through	15.605	3209007418	61,947	
OK Wildlife and Conservation Commission	Pass through	15.605	F18AF00929	2,307	64,254
OK Wildlife and Conservation Commission	Pass through	15.611	3209007015	4,378	
OK Wildlife and Conservation Commission	Pass through	15.611	F17AF01294(W194R1)	20,000	24,378
Fish and Wildlife	Direct	15.615		1,821	
OK Wildlife and Conservation Commission	Pass through	15.615	F19AP00194(E2223)	13,945	
OK Wildlife and Conservation Commission	Pass through	15.615	F19AP00249(E88R2)	6,254	
OK Wildlife and Conservation Commission	Pass through	15.615	PO3209007600	9,880	31,900
OK Wildlife and Conservation Commission	Pass through	15.634	3209006377	2,080	
OK Wildlife and Conservation Commission	Pass through	15.634	3209006399	24,290	
OK Wildlife and Conservation Commission	Pass through	15.634	3209006623	15,944	
OK Wildlife and Conservation Commission	Pass through	15.634	3209006854	28,844	
OK Wildlife and Conservation Commission	Pass through	15.634	3209006865	(3,492)	
OK Wildlife and Conservation Commission	Pass through	15.634	3209006966	28,268	
OK Wildlife and Conservation Commission	Pass through	15.634	3209007339	19,973	
OK Wildlife and Conservation Commission	Pass through	15.634	3209007340	39,984	
OK Wildlife and Conservation Commission	Pass through	15.634	F14AF01227	2,954	
OK Wildlife and Conservation Commission	Pass through	15.634	F18AF00919	32,825	
OK Wildlife and Conservation Commission	Pass through	15.634	F19AF001212(T112R1)	5,989	
OK Wildlife and Conservation Commission	Pass through	15.634	F19AF00247(T111R1)	23,209	
OK Wildlife and Conservation Commission	Pass through	15.634	F20AF00023(T116R1)	1,854	222,722
Wildlife Management Institute	Pass through	15.669	GPLCC201601		3,635

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
OK Department of Transportation	Pass through	20.200	2308	33,773	23,884
OK Department of Transportation	Pass through	20.200	SPR1916	107,219	
OK Department of Transportation	Pass through	20.200	SPR21601805	100	
OK Department of Transportation	Pass through	20.200	SPR2160B	216,460	46,368
OK Department of Transportation	Pass through	20.200	SPR2276	31,938	
OK Department of Transportation	Pass through	20.200	SPR2284	55,540	
OK Department of Transportation	Pass through	20.200	SPR2308	25,754	7,983
OK Department of Transportation	Pass through	20.200	SPR2310	48,192	
OK Department of Transportation	Pass through	20.200	SPR2311	20,234	
OK Department of Transportation	Pass through	20.200	SPRY0010082RSJP01946	5,482	1,020,302
OK Department of Transportation	Pass through	20.205	3459058888	119,414	89,926
OK Department of Transportation	Pass through	20.205	FFY2017	-	
OK Department of Transportation	Pass through	20.205	SPR1916	14,362	133,776
OK Department of Transportation	Pass through	20.509	FTA5311TP18372	366,448	165,000
OK Department of Transportation	Pass through	20.509	FTA5311TP20399	145,333	511,781
Oklahoma Highway Safety Office	Pass through	20.600	PT20060200		1,142
Oklahoma Highway Safety Office	Pass through	20.616	M3DA19060303	15,943	
Oklahoma Highway Safety Office	Pass through	20.616	OHSOFFY2019OU00163	43,119	
Oklahoma Highway Safety Office	Pass through	20.616	OHSOFFY2019OU00171	97,405	156,467
Office of Assistant Secretary for Research and Technology	Direct	20.701		994,486	682,346
Florida International University	Pass through	20.701	000021	12,202	
Florida International University	Pass through	20.701	80000734901UG	12,436	
Florida International University	Pass through	20.701	8000734901UG	95,589	1,114,713
Total Department of Transportation				<u>2,993,302</u>	<u>1,036,226</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
National Aeronautics and Space Administration					
Langley Research Center	Direct	43.001		3,683	
Shared Services Center	Direct	43.001		2,267,760	207,272
Columbia University	Pass through	43.001	2GG013218	20,053	
Jet Propulsion Laboratory	Pass through	43.001	1594880	375	
Jet Propulsion Laboratory	Pass through	43.001	1604823	35,992	
Jet Propulsion Laboratory	Pass through	43.001	1607125	2,520	
Kansas State University	Pass through	43.001	S17105	690	
Smithsonian Astrophysical Observatory	Pass through	43.001	AR718007X	3,654	
Smithsonian Astrophysical Observatory	Pass through	43.001	GO718102B	19,035	
Space Telescope Science Institute	Pass through	43.001	HSTAR15035001A	9,878	
Space Telescope Science Institute	Pass through	43.001	HSTGO14693001A	3,171	
Space Telescope Science Institute	Pass through	43.001	HSTGO14736001A	13,838	
Space Telescope Science Institute	Pass through	43.001	HSTGO15219001A	43,666	
Space Telescope Science Institute	Pass through	43.001	HSTGO15437004A	7,467	
University of Southern California	Pass through	43.001	119602975	55,599	2,487,381
Shared Services Center	Direct	43.002			3,782
Shared Services Center	Direct	43.008		354,777	210,139
Oklahoma State University	Pass through	43.008	1573309OU	161,488	17,608
Oklahoma State University	Pass through	43.008	1573319OU2	7,997	
Oklahoma State University	Pass through	43.008	1577950OU	4,020	
Oklahoma State University	Pass through	43.008	1577960OU	115,237	35,713
Oklahoma State University	Pass through	43.008	1578330OU	13,630	10,012
Oklahoma State University	Pass through	43.008	192500U	15,783	672,932
Total National Aeronautics and Space Administration				<u>3,164,095</u>	<u>480,744</u>
National Endowment for the Humanities					
Oklahoma Humanities Council	Pass through	45.129	Y20039	1,001	
Total National Endowment for the Humanities				<u>1,001</u>	<u>-</u>
Institute of Museum and Library Services					
Norman Public Schools	Pass through	45.312	SRAFY17ORA232	18,805	
Total Institute of Museum and Library Services				<u>18,805</u>	<u>-</u>

The University of Oklahoma - Norman Campus
Schedule of Expenditures of Federal Awards
Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
National Science Foundation					
National Science Foundation	Direct	47.041		1,157,872	112,402
Wright State University	Pass through	47.041	P0054473	44,358	
XPEED Turbine Technology, LLC	Pass through	47.041	FY17ORA544	18,181	1,220,411
National Science Foundation	Direct	47.049		2,259,787	37,598
National Radio Astronomy Observatory	Pass through	47.049	368504	1,985	
University of Notre Dame	Pass through	47.049	LTR 3-11-19	2,479	
University of Texas at Arlington	Pass through	47.049	126510013061	89,165	2,353,416
National Science Foundation	Direct	47.050		2,501,097	146,048
University of California at Santa Cruz	Pass through	47.050	A1802965001P0668738	136,202	2,637,299
National Science Foundation	Direct	47.070		1,132,558	
Southern Nazarene University	Pass through	47.070	FY17ORA512	5,470	
University of Illinois at Urbana-Champaign	Pass through	47.070	08384216121	68,092	
University of Missouri	Pass through	47.070	C000662833	13,782	1,219,902
National Science Foundation	Direct	47.074		2,223,264	169,564
Michigan State University	Pass through	47.074	RC107432B	101,174	
University of California, Davis	Pass through	47.074	201503777001	91,512	
University of California, Los Angeles	Pass through	47.074	2301GTB266	9,735	
University of California, Los Angeles	Pass through	47.074	2301GXB402	62,406	
University of Tennessee	Pass through	47.074	A2002365001	1,716	
Yale University	Pass through	47.074	GR103378	4,057	2,493,864
National Science Foundation	Direct	47.075		417,562	
University of South Florida	Pass through	47.075	2104125800A	30,248	447,810
National Science Foundation	Direct	47.076		1,372,450	360,305
American Educational Research Association	Pass through	47.076	LTR060118	(41)	
Association of Public and Land-Grant Universities	Pass through	47.076	7031NSF1906	14,785	
Oklahoma State University	Pass through	47.076	AGR011019	16,249	
Oklahoma State University	Pass through	47.076	1569178	158,671	
Oklahoma State University	Pass through	47.076	AA556595OU	92,801	1,654,915

The University of Oklahoma - Norman Campus
Schedule of Expenditures of Federal Awards
Year ended June 30, 2020

<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>		<u>Subrecipient Expenditures</u>
National Science Foundation	Direct	47.079		102,028		
Oklahoma State University	Pass through	47.079	15606860U	66,882		
University of Rhode Island	Pass through	47.079	4978113015	29,864		
University of Rhode Island	Pass through	47.079	49781305	281,678	480,452	
National Science Foundation	Direct	47.083		630		
North Carolina State University	Pass through	47.083	2019299102	42,319		
Oklahoma State University	Pass through	47.083	EPSCOR201319	160,675		
South Dakota School of Mines and Technology	Pass through	47.083	SDSMTUOK1805	327,384		
University of Connecticut	Pass through	47.083	115706	46,574		
University of Kansas	Pass through	47.083	FY2020023	39,604	617,186	
Total National Science Foundation					<u>13,125,255</u>	<u>918,040</u>
Environmental Protection Agency						
Environmental Protection Agency	Pass through	66.509	83563401		2,249	-
Total Environmental Protection Agency					<u>2,249</u>	<u>-</u>
Department of Energy						
Univ of California, Berkley	Pass through	81.000	7499082		518,785	-
Univ of California, Berkley	Pass through	81.003	6847566		142,070	-
US Department of Energy - Chicago	Direct	81.049		1,521,729		128,400
Univ of California, Berkley	Pass through	81.049	00009014	648,131		-
Univ of California, Berkley	Pass through	81.049	00009292	199,857		-
University Corporation for Atmospheric Research	Pass through	81.049	P0004585	154,532		-
University of Texas, Austin	Pass through	81.049	UTA15001188	146,855		-
University of Washington	Pass through	81.049	UWSC11417	52,369	2,723,473	-

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures		Subrecipient Expenditures
US Department of Energy - Golden	Direct	81.086		253,727		43,579
University of Miami, FL	Pass through	81.086	SPC00189	79,782	333,509	-
US Department of Energy - Golden	Direct	81.087		734,403		185,154
Oklahoma State University	Pass through	81.087	1576059OU	35,759		-
University of California	Pass through	81.087	00010084	59,851	830,013	-
US Department of Energy - Morgantown	Direct	81.089		57,323		-
Clemson University Research Foundation	Pass through	81.089	21742192023596	29,269		-
Electric Power Research Institute	Pass through	81.089	10010325	179,059		-
Oklahoma State University	Pass through	81.089	15791400U	27,886		-
University of Louisiana at Lafayette	Pass through	81.089	33013502	73,404		-
University of Texas, Austin	Pass through	81.089	UTA18000014	25,317	392,258	-
US Department of Energy - Idaho	Direct	81.121			283,237	131,294
US Department of Energy Advanced Research Projects	Direct	81.135			242,671	-
Total Department of Energy				5,466,016		488,427
Department of Education						
US Department of Education	Direct	84.324			280,191	136,117
US Department of Education	Direct	84.334			9,314,908	697,654
Total Department of Education					9,595,099	833,771
Department of Health and Human Services						
National Institutes of Health	Direct	93.077		61,632		3,709
Georgetown University	Pass through	93.077	412981GR412964UO	85,993	147,625	
OU Health Sciences Center	Pass through	93.110	AGRRM2016133903		10,307	
National Institutes of Health	Direct	93.113			127,673	1,331
National Institutes of Health	Direct	93.172			900,566	410,294
National Institutes of Health	Direct	93.173			383,988	
OU Health Sciences Center	Pass through	93.273	RS2013194309		-	
National Institutes of Health	Direct	93.279			140,920	50,519
National Institutes of Health	Direct	93.286			168,498	
OU Health Sciences Center	Pass through	93.353	RM2017177618		49,989	

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
National Cancer Institute	Direct	93.394		3,894	2,754
National Institutes of Health	Direct	93.394		<u>1,191,446</u>	1,195,340
University of Texas Health Science Ctr	Pass through	93.395	164261164260		31,434
University of Texas Health Science Ctr	Pass through	93.396	163561163560		161,455
National Institutes of Health	Direct	93.397		137,992	60,562
OU Health Sciences Center	Pass through	93.397	RM20171776-03	(6,013)	
OU Health Sciences Center	Pass through	93.397	RM2017177604	-	
OU Health Sciences Center	Pass through	93.397	RM2017177611	24,745	
OU Health Sciences Center	Pass through	93.397	RM2017177614	20,642	
OU Health Sciences Center	Pass through	93.397	RM2017177615	55,040	
OU Health Sciences Center	Pass through	93.397	RM2017177617	5,224	
OU Health Sciences Center	Pass through	93.397	RM20171776-22	1,747	
OU Health Sciences Center	Pass through	93.397	RM2017177624	<u>24,683</u>	264,060
National Institutes of Health	Direct	93.398			7,637
Oklahoma Partnership for School Readiness Foundation, Inc.	Pass through	93.434	ARG6272019		62,312
					6,354
University of Denver	Pass through	93.658	SC379410500PO167607		27,008
Nanofiber Solutions	Pass through	93.838	FY18ORA142		3,485
National Institute of Allergy and Infectious Diseases	Direct	93.855		195,002	
National Institutes of Health	Direct	93.855		2,385,105	481,880
Colorado State University	Pass through	93.855	G641112	12,845	
Memorial Sloan Kettering Cancer Center	Pass through	93.855	BD523881	127,824	
Memorial Sloan Kettering Cancer Center	Pass through	93.855	BD523881A	512,682	
Oklahoma Medical Research Foundation	Pass through	93.855	017016032OUWU	7,944	
University of Central Florida	Pass through	93.855	2220610001	<u>114,993</u>	3,356,395
National Institutes of Health	Direct	93.856			164,059
National Institutes of Health	Direct	93.859		2,716,212	618,975
BBC Entrepreneurial Training & Consulting	Pass through	93.859	OK1	20,000	
Indiana University & Purdue University at Indianapolis	Pass through	93.859	IN4698014OK	105,464	
Oklahoma State University	Pass through	93.859	153533	10,534	

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
OK Department of Transportation	Pass through	20.200	2308	33,773	23,884
OK Department of Transportation	Pass through	20.200	SPR1916	107,219	
OK Department of Transportation	Pass through	20.200	SPR21601805	100	
OK Department of Transportation	Pass through	20.200	SPR2160B	216,460	46,368
OK Department of Transportation	Pass through	20.200	SPR2276	31,938	
OK Department of Transportation	Pass through	20.200	SPR2284	55,540	
OK Department of Transportation	Pass through	20.200	SPR2308	25,754	7,983
OK Department of Transportation	Pass through	20.200	SPR2310	48,192	
OK Department of Transportation	Pass through	20.200	SPR2311	20,234	
OK Department of Transportation	Pass through	20.200	SPRY0010082RSJP01946	5,482	1,020,302
OK Department of Transportation	Pass through	20.205	3459058888	119,414	89,926
OK Department of Transportation	Pass through	20.205	FFY2017	-	
OK Department of Transportation	Pass through	20.205	SPR1916	14,362	133,776
OK Department of Transportation	Pass through	20.509	FTA5311TP18372	366,448	165,000
OK Department of Transportation	Pass through	20.509	FTA5311TP20399	145,333	511,781
Oklahoma Highway Safety Office	Pass through	20.600	PT20060200		1,142
Oklahoma Highway Safety Office	Pass through	20.616	M3DA19060303	15,943	
Oklahoma Highway Safety Office	Pass through	20.616	OHSOFFY2019OU00163	43,119	
Oklahoma Highway Safety Office	Pass through	20.616	OHSOFFY2019OU00171	97,405	156,467
Office of Assistant Secretary for Research and Technology	Direct	20.701		994,486	682,346
Florida International University	Pass through	20.701	000021	12,202	
Florida International University	Pass through	20.701	80000734901UG	12,436	
Florida International University	Pass through	20.701	8000734901UG	95,589	1,114,713
Total Department of Transportation				<u>2,993,302</u>	<u>1,036,226</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
National Aeronautics and Space Administration					
Langley Research Center	Direct	43.001		3,683	
Shared Services Center	Direct	43.001		2,267,760	207,272
Columbia University	Pass through	43.001	2GG013218	20,053	
Jet Propulsion Laboratory	Pass through	43.001	1594880	375	
Jet Propulsion Laboratory	Pass through	43.001	1604823	35,992	
Jet Propulsion Laboratory	Pass through	43.001	1607125	2,520	
Kansas State University	Pass through	43.001	S17105	690	
Smithsonian Astrophysical Observatory	Pass through	43.001	AR718007X	3,654	
Smithsonian Astrophysical Observatory	Pass through	43.001	GO718102B	19,035	
Space Telescope Science Institute	Pass through	43.001	HSTAR15035001A	9,878	
Space Telescope Science Institute	Pass through	43.001	HSTGO14693001A	3,171	
Space Telescope Science Institute	Pass through	43.001	HSTGO14736001A	13,838	
Space Telescope Science Institute	Pass through	43.001	HSTGO15219001A	43,666	
Space Telescope Science Institute	Pass through	43.001	HSTGO15437004A	7,467	
University of Southern California	Pass through	43.001	119602975	55,599	2,487,381
Shared Services Center	Direct	43.002			3,782
Shared Services Center	Direct	43.008		354,777	210,139
Oklahoma State University	Pass through	43.008	1573309OU	161,488	17,608
Oklahoma State University	Pass through	43.008	1573319OU2	7,997	
Oklahoma State University	Pass through	43.008	1577950OU	4,020	
Oklahoma State University	Pass through	43.008	1577960OU	115,237	35,713
Oklahoma State University	Pass through	43.008	1578330OU	13,630	10,012
Oklahoma State University	Pass through	43.008	192500U	15,783	672,932
Total National Aeronautics and Space Administration				<u>3,164,095</u>	<u>480,744</u>
National Endowment for the Humanities					
Oklahoma Humanities Council	Pass through	45.129	Y20039	1,001	
Total National Endowment for the Humanities				<u>1,001</u>	<u>-</u>
Institute of Museum and Library Services					
Norman Public Schools	Pass through	45.312	SRAFY17ORA232	18,805	
Total Institute of Museum and Library Services				<u>18,805</u>	<u>-</u>

The University of Oklahoma - Norman Campus
Schedule of Expenditures of Federal Awards
Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
National Science Foundation					
National Science Foundation	Direct	47.041		1,157,872	112,402
Wright State University	Pass through	47.041	P0054473	44,358	
XPEED Turbine Technology, LLC	Pass through	47.041	FY17ORA544	18,181	1,220,411
National Science Foundation	Direct	47.049		2,259,787	37,598
National Radio Astronomy Observatory	Pass through	47.049	368504	1,985	
University of Notre Dame	Pass through	47.049	LTR 3-11-19	2,479	
University of Texas at Arlington	Pass through	47.049	126510013061	89,165	2,353,416
National Science Foundation	Direct	47.050		2,501,097	146,048
University of California at Santa Cruz	Pass through	47.050	A1802965001P0668738	136,202	2,637,299
National Science Foundation	Direct	47.070		1,132,558	
Southern Nazarene University	Pass through	47.070	FY17ORA512	5,470	
University of Illinois at Urbana-Champaign	Pass through	47.070	08384216121	68,092	
University of Missouri	Pass through	47.070	C000662833	13,782	1,219,902
National Science Foundation	Direct	47.074		2,223,264	169,564
Michigan State University	Pass through	47.074	RC107432B	101,174	
University of California, Davis	Pass through	47.074	201503777001	91,512	
University of California, Los Angeles	Pass through	47.074	2301GTB266	9,735	
University of California, Los Angeles	Pass through	47.074	2301GXB402	62,406	
University of Tennessee	Pass through	47.074	A2002365001	1,716	
Yale University	Pass through	47.074	GR103378	4,057	2,493,864
National Science Foundation	Direct	47.075		417,562	
University of South Florida	Pass through	47.075	2104125800A	30,248	447,810
National Science Foundation	Direct	47.076		1,372,450	360,305
American Educational Research Association	Pass through	47.076	LTR060118	(41)	
Association of Public and Land-Grant Universities	Pass through	47.076	7031NSF1906	14,785	
Oklahoma State University	Pass through	47.076	AGR011019	16,249	
Oklahoma State University	Pass through	47.076	1569178	158,671	
Oklahoma State University	Pass through	47.076	AA556595OU	92,801	1,654,915

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>		<u>Subrecipient Expenditures</u>
National Science Foundation	Direct	47.079		102,028		
Oklahoma State University	Pass through	47.079	15606860U	66,882		
University of Rhode Island	Pass through	47.079	4978113015	29,864		
University of Rhode Island	Pass through	47.079	49781305	281,678	480,452	
National Science Foundation	Direct	47.083		630		
North Carolina State University	Pass through	47.083	2019299102	42,319		
Oklahoma State University	Pass through	47.083	EPSCOR201319	160,675		
South Dakota School of Mines and Technology	Pass through	47.083	SDSMTUOK1805	327,384		
University of Connecticut	Pass through	47.083	115706	46,574		
University of Kansas	Pass through	47.083	FY2020023	39,604	617,186	
Total National Science Foundation					<u>13,125,255</u>	<u>918,040</u>
Environmental Protection Agency						
Environmental Protection Agency	Pass through	66.509	83563401		2,249	-
Total Environmental Protection Agency					<u>2,249</u>	<u>-</u>
Department of Energy						
Univ of California, Berkley	Pass through	81.000	7499082		518,785	-
Univ of California, Berkley	Pass through	81.003	6847566		142,070	-
US Department of Energy - Chicago	Direct	81.049		1,521,729		128,400
Univ of California, Berkley	Pass through	81.049	00009014	648,131		-
Univ of California, Berkley	Pass through	81.049	00009292	199,857		-
University Corporation for Atmospheric Research	Pass through	81.049	P0004585	154,532		-
University of Texas, Austin	Pass through	81.049	UTA15001188	146,855		-
University of Washington	Pass through	81.049	UWSC11417	52,369	2,723,473	-

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures		Subrecipient Expenditures
US Department of Energy - Golden	Direct	81.086		253,727		43,579
University of Miami, FL	Pass through	81.086	SPC00189	79,782	333,509	-
US Department of Energy - Golden	Direct	81.087		734,403		185,154
Oklahoma State University	Pass through	81.087	1576059OU	35,759		-
University of California	Pass through	81.087	00010084	59,851	830,013	-
US Department of Energy - Morgantown	Direct	81.089		57,323		-
Clemson University Research Foundation	Pass through	81.089	21742192023596	29,269		-
Electric Power Research Institute	Pass through	81.089	10010325	179,059		-
Oklahoma State University	Pass through	81.089	15791400U	27,886		-
University of Louisiana at Lafayette	Pass through	81.089	33013502	73,404		-
University of Texas, Austin	Pass through	81.089	UTA18000014	25,317	392,258	-
US Department of Energy - Idaho	Direct	81.121			283,237	131,294
US Department of Energy Advanced Research Projects	Direct	81.135			242,671	-
Total Department of Energy				5,466,016		488,427
Department of Education						
US Department of Education	Direct	84.324			280,191	136,117
US Department of Education	Direct	84.334			9,314,908	697,654
Total Department of Education					9,595,099	833,771
Department of Health and Human Services						
National Institutes of Health	Direct	93.077		61,632		3,709
Georgetown University	Pass through	93.077	412981GR412964UO	85,993	147,625	
OU Health Sciences Center	Pass through	93.110	AGRRM2016133903		10,307	
National Institutes of Health	Direct	93.113			127,673	1,331
National Institutes of Health	Direct	93.172			900,566	410,294
National Institutes of Health	Direct	93.173			383,988	
OU Health Sciences Center	Pass through	93.273	RS2013194309		-	
National Institutes of Health	Direct	93.279			140,920	50,519
National Institutes of Health	Direct	93.286			168,498	
OU Health Sciences Center	Pass through	93.353	RM2017177618		49,989	

The University of Oklahoma - Norman Campus
Schedule of Expenditures of Federal Awards
Year ended June 30, 2020

Sponsor/Program	Direct/ Pass through	CFDA	Award Number	Expenditures	Subrecipient Expenditures
National Cancer Institute	Direct	93.394		3,894	2,754
National Institutes of Health	Direct	93.394		<u>1,191,446</u>	1,195,340
University of Texas Health Science Ctr	Pass through	93.395	164261164260		31,434
University of Texas Health Science Ctr	Pass through	93.396	163561163560		161,455
National Institutes of Health	Direct	93.397		137,992	60,562
OU Health Sciences Center	Pass through	93.397	RM20171776-03	(6,013)	
OU Health Sciences Center	Pass through	93.397	RM2017177604	-	
OU Health Sciences Center	Pass through	93.397	RM2017177611	24,745	
OU Health Sciences Center	Pass through	93.397	RM2017177614	20,642	
OU Health Sciences Center	Pass through	93.397	RM2017177615	55,040	
OU Health Sciences Center	Pass through	93.397	RM2017177617	5,224	
OU Health Sciences Center	Pass through	93.397	RM20171776-22	1,747	
OU Health Sciences Center	Pass through	93.397	RM2017177624	<u>24,683</u>	264,060
National Institutes of Health	Direct	93.398			7,637
Oklahoma Partnership for School Readiness Foundation, Inc.	Pass through	93.434	ARG6272019		62,312
					6,354
University of Denver	Pass through	93.658	SC379410500PO167607		27,008
Nanofiber Solutions	Pass through	93.838	FY18ORA142		3,485
National Institute of Allergy and Infectious Diseases	Direct	93.855		195,002	
National Institutes of Health	Direct	93.855		2,385,105	481,880
Colorado State University	Pass through	93.855	G641112	12,845	
Memorial Sloan Kettering Cancer Center	Pass through	93.855	BD523881	127,824	
Memorial Sloan Kettering Cancer Center	Pass through	93.855	BD523881A	512,682	
Oklahoma Medical Research Foundation	Pass through	93.855	017016032OUWU	7,944	
University of Central Florida	Pass through	93.855	2220610001	<u>114,993</u>	3,356,395
National Institutes of Health	Direct	93.856			164,059
National Institutes of Health	Direct	93.859		2,716,212	618,975
BBC Entrepreneurial Training & Consulting	Pass through	93.859	OK1	20,000	
Indiana University & Purdue University at Indianapolis	Pass through	93.859	IN4698014OK	105,464	
Oklahoma State University	Pass through	93.859	153533	10,534	

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
Oklahoma State University	Pass through	93.859	5553999	3,426	
Oklahoma State University	Pass through	93.859	5554530MCCALL	24,637	
OU Health Sciences Center	Pass through	93.859	AGR10022019	55,893	
OU Health Sciences Center	Pass through	93.859	RM2018047608	2,767	
OU Health Sciences Center	Pass through	93.859	RM2018047617	1,165	
OU Health Sciences Center	Pass through	93.859	RM2018047628	22,990	
University of Arkansas	Pass through	93.859	SA1701154	115,452	
Georgetown University	Pass through	93.865	AWD7773426GR205992	311,814	
Oklahoma State University	Pass through	93.865	1568327OU	17,539	3,407,893
University of Southern Mississippi	Pass through	93.866	USM800613003		93,554
National Institutes of Health	Direct	93.867		435,697	45,796
Total Department of Health and Human Services				<u>11,139,895</u>	<u>2,235,484</u>
Department of Homeland Security					
Oklahoma Department of Emergency Management	Pass through	97.039	431500300K	7,812	
Total Department of Homeland Security				<u>7,812</u>	<u>-</u>
TOTAL RESEARCH AND DEVELOPMENT PROGRAMS				<u>82,941,987</u>	<u>10,048,976</u>
OTHER PROGRAMS					
Department of Commerce					
Economic Development Administration	Direct	11.303		77,270	
National Oceanic and Atmospheric Administration	Direct	11.432		60,320	
National Institute for Standards and Technology	Direct	11.609		5,000	
Total Department of Commerce				<u>142,590</u>	<u>-</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
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<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>		<u>Subrecipient Expenditures</u>
Department of Defense						
Army Research Office	Direct	12.431			20,587	
Dept of Defense, Defense Intelligence Agency	Direct	12.598			324,145	14,369
Air Force Research Laboratory	Direct	12.800			10,000	
Institute of International Education	Pass through	12.550	0054OU6ARA280PO1	152,236		
Institute of International Education	Pass through	12.550	0054OU6SSA280PO5	26,392	178,628	
Total Department of Defense					533,360	14,369
Department of Interior						
Bureau of Reclamation	Direct	15.511			25,178	
Geological Survey	Direct	15.814			4,590	
Geological Survey	Direct	15.820			26,530	
National Park Service	Direct	15.922			103,730	
Total Department of Interior					160,028	-
Department of State						
Department of State	Direct	19.415			684,001	-
Total Department of State					684,001	-
Department of Transportation						
Federal Aviation Administration	Direct	20.106		538,712		
OK Department of Transportation	Pass through	20.106	2161	56,676	595,388	
Federal Aviation Administration	Direct	20.109			54,517	
OK Department of Transportation	Pass through	20.200	SPR2161		99,711	
Florida International University	Pass through	20.701	8000734901UG		11,308	
Total Department of Transportation					760,924	-
National Aeronautics and Space Administration						
Shared Services Center	Direct	43.008			769,506	547,215
Total National Aeronautics and Space Administration					769,506	547,215

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
National Endowment for the Arts					
National Endowment for the Arts	Direct	45.024		5,603	
Total National Endowment for the Arts				<u>5,603</u>	<u>-</u>
National Endowment for the Humanities					
Oklahoma Humanities Council	Pass through	45.129	Y19041	1,000	
Total National Endowment for the Humanities				<u>1,000</u>	<u>-</u>
Institute of Museum and Library Services					
Institute of Museum and Library Services	Direct	45.312		100,485	23,368
University of Wisconsin	Pass through	45.312	787K124	54,237	
Virginia Tech University	Pass through	45.312	54524719C86	2,916	
Total Institute of Museum and Library Services				<u>157,638</u>	<u>23,368</u>
Small Business Administration					
Small Business Administration	Direct	59.058		140,677	
Total Small Business Administration				<u>140,677</u>	<u>-</u>
Department of Education					
STUDENT FINANCIAL ASSISTANCE CLUSTER					
Pell	Direct	84.063		25,519,361	853,935
SEOG	Direct	84.007		1,040,572	75,000
TEACH	Direct	84.379		541,351	
College Work-Study	Direct	84.033		1,821,726	
Job Location and Development Program	Direct	84.033		61,000	1,882,726
Federal Perkins Loan Program (balance at June 30, 2019)	Direct	84.038		13,046,934	
Federal Direct Student Loans	Direct	84.268		132,008,083	
TOTAL STUDENT FINANCIAL ASSISTANCE				<u>174,039,027</u>	<u>928,935</u>
TRIO CLUSTER					
Department of Education - TRIO	Direct	84.047		209,408	
Department of Education - TRIO	Direct	84.217		213,991	
TOTAL TRIO				<u>423,399</u>	<u>-</u>

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
OK Department of Education	Pass through	84.206	2659017146		106,581
US Department of Education	Direct	84.283			1,797,157
US Department of Education	Direct	84.325		458,836	
University of Arkansas	Pass through	84.325	UA2020145	10,087	468,923
US Department of Education	Direct	84.326			123,961
US Department of Education - COVID19	Direct	84.425			6,106,939
OK Department of Education	Pass through	84.367	AGR09132019		86,705
Total Department of Education				183,152,692	1,450,493
Department of Health and Human Services					
OK Department of Health	Pass through	93.110	PO3409019573	(8,791)	
OU Health Sciences Center	Pass through	93.110	TM2016133903	314	(8,477)
Substance Abuse and Mental Health Services Administration	Direct	93.243		596,502	
ACT Missouri	Pass through	93.243	AGR012819	73,808	
ACT Missouri	Pass through	93.243	AGR102919	145,929	
OK Department of Mental Health	Pass through	93.243	PO4529049840	15,510	
OK Department of Mental Health	Pass through	93.243	PO4529060113	81,636	
OK Department of Mental Health	Pass through	93.243	PO452906031	19,569	932,954
Substance Abuse and Mental Health Services Administration	Direct	93.276			115,895

The University of Oklahoma - Norman Campus
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2020

<u>Sponsor/Program</u>	<u>Direct/ Pass through</u>	<u>CFDA</u>	<u>Award Number</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
Research Foundation for the State University of New York	Pass through	93.648	1086154	4,074	
State University of New York at Albany	Pass through	93.648	1082905	<u>26,485</u>	30,559
OK Department of Mental Health	Pass through	93.959	PO4529050213		14,526
OK Department of Mental Health	Pass through	93.997	PO4529059210		<u>7,353</u>
Total Department of Health and Human Services				<u>1,092,810</u>	<u>-</u>
Social Security Administration - Direct					
Social Security Administration	Direct	96.008		<u>202,695</u>	<u>-</u>
Social Security Administration - Total				<u>202,695</u>	<u>-</u>
TOTAL OTHER PROGRAMS				<u>187,803,524</u>	<u>2,035,445</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE				<u>\$ 270,745,511</u>	<u>\$ 12,084,421</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the University of Oklahoma - Norman Campus (the University) under programs of the federal government for the year ended June 30, 2020. The information is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the University of Oklahoma - Norman Campus.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the cash basis of accounting. Federal awards provided to subrecipients are treated as expenditures when paid to the subrecipient. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

For purposes of the Schedule, federal awards have been identified into two types:

- Direct federal awards consisting of federal assistance and federal student financial aid, and
- Pass-through funds received from non-federal organizations made under federally sponsored programs conducted by those organizations.

Complete Catalog of Federal Domestic Assistance ("CFDA") numbers are presented for those programs for which such numbers were available. CFDA prefixes are presented for programs for which a complete CFDA number is not available.

Federal direct programs are presented by federal department and, where applicable, the funding agency within the department. Federal pass-through programs are presented by the entity through which the University received the federal award. Amounts provided to subrecipients from each federal program have been separately identified for additional analysis. These pass-through awards are included in total cash basis expenditures.

The University of Oklahoma Norman Campus administers the Pell Grant program, Supplemental Education Opportunity Grants, and other grant programs for students attending both the Norman and Health Sciences Center campuses of the University. Grant revenues and expenditures under such programs for students attending these campuses are included in the financial statements of the Norman Campus. Therefore, the Norman Campus Schedule of Expenditures of Federal Awards includes expenditures under such programs for students attending these campuses.

Plan to Monitor Completion of Corrective Action-

Management will continue to scrutinize accounting practices with a focus on tightening internal controls, as well as requiring proper approvals for all adjusting entries made in the general ledger.

**2020-002 Direct Program from U.S. Department of Education
Student Financial Aid Cluster (CFDA #'s 84.268, 84.038, 84.379, 84.063,
84.033, 84.007)
Special Tests: Enrollment Reporting
Material Weakness in Internal Control over Compliance**

Finding Summary –

Instances were identified in which changes in student's status did not agree to the Department of Education's National Student Loan Data System (NSLDS) final records. These changes in enrollment status either were not submitted timely to NSLDS or did not agree between the institution and NSLDS or both. A letter from the National Student Clearinghouse (NSC) dated September 18, 2020 indicated that incorrect start dates may have been reported to NSLDS for certain students between the dates of November 16, 2019 and February 25, 2020 which directly impacted the institution.

Explanation of Agreement / Disagreement-

We agree with the condition and cause noted.

Official Responsible for Ensuring Corrective Action-

Brad Burnett, Associate Vice President Enrollment Management
(405) 325-9899 bburnett@ou.edu

Accomplished / Planned Completion for Corrective Action –

June 15, 2021

Plan to Monitor Completion of Corrective Action-

As a result of the issue created by NSC, Financial Aid has implemented additional controls within the Banner system to report the enrollment start and end dates by student for an additional layer of protection. Additionally, this past year our office has manually reviewed and updated if necessary, approximately 1,500 student enrollment records. A new report is in the development stage which will streamline and automate this process going forward.

Plan to Monitor Completion of Corrective Action-

Management will continue to scrutinize accounting practices with a focus on tightening internal controls, as well as requiring proper approvals for all adjusting entries made in the general ledger.

**2020-002 Direct Program from U.S. Department of Education
Student Financial Aid Cluster (CFDA #'s 84.268, 84.038, 84.379, 84.063,
84.033, 84.007)
Special Tests: Enrollment Reporting
Material Weakness in Internal Control over Compliance**

Finding Summary –

Instances were identified in which changes in student's status did not agree to the Department of Education's National Student Loan Data System (NSLDS) final records. These changes in enrollment status either were not submitted timely to NSLDS or did not agree between the institution and NSLDS or both. A letter from the National Student Clearinghouse (NSC) dated September 18, 2020 indicated that incorrect start dates may have been reported to NSLDS for certain students between the dates of November 16, 2019 and February 25, 2020 which directly impacted the institution.

Explanation of Agreement / Disagreement-

We agree with the condition and cause noted.

Official Responsible for Ensuring Corrective Action-

Brad Burnett, Associate Vice President Enrollment Management
(405) 325-9899 bburnett@ou.edu

Accomplished / Planned Completion for Corrective Action –

June 15, 2021

Plan to Monitor Completion of Corrective Action-

As a result of the issue created by NSC, Financial Aid has implemented additional controls within the Banner system to report the enrollment start and end dates by student for an additional layer of protection. Additionally, this past year our office has manually reviewed and updated if necessary, approximately 1,500 student enrollment records. A new report is in the development stage which will streamline and automate this process going forward.

PRIOR YEAR

2019-001 Financial Reporting Material Weakness in Internal Control over Financial Reporting

Initial Fiscal Year End Finding Occurred: 2019

Finding Summary: Sufficient controls were not in place to ensure that certain financial statement information is presented accurately and in a timely manner. Prior to audit fieldwork, various corrections were made by management to prior year financial statement amounts during the preparation of the annual financial statements. In addition, various reclassifications were recommended to management during the annual audit process. The reporting system in place at the University creates excessive internal reconciliation burdens on the accounting staff and makes it difficult to properly report transactions at the time of occurrence. Multiple adjusting entries are required during the preparation of the annual financial statements due to the way the financial system is designed.

Status: Significant changes to improve financial reporting were noted in 2020. One matter resulted in a Significant Deficiency in current year (2020-001).

2019-002 Direct Program from U.S. Department of Education Student Financial Aid Cluster (CFDA #'s 84.268, 84.038, 84.379, 84.063, 84.033, 84.007) Special Tests: Enrollment Reporting Significant Deficiency in Internal Control over Compliance

Initial Fiscal Year End Finding Occurred: 2015

Finding Summary: Instances were identified in which changes in student's status did not agree to the Department of Education's National Student Loan Data System (NSLDS) final records. These withdrawal dates were initially reported correctly and timely, but a different effective date was reported to NSLDS in the months subsequent to the original reporting.

Status: Repeated as Finding 2020-002 in current year.

2019-003 Direct Program from U.S. Department of Education Student Financial Aid Cluster (CFDA #'s 84.268, 84.038, 84.379, 84.063, 84.033, 84.007) Special Tests: Disbursement of Funds Significant Deficiency in Internal Control over Compliance

Initial Fiscal Year End Finding Occurred: 2019

Finding Summary: Instances were identified in which students received inaccurate Pell amounts. One of the instances resulted in the student not receiving the entitled Spring Pell disbursement. The other three instances resulted in minimal overstatements or understatements by \$1. Internal controls do not appear to be in place to accurately calculate and disburse Pell Grant awards.

Status: Not repeated in 2020.

2019-004 **Direct Program from U.S. Department of Transportation
Federal Transit Cluster (CFDA # 20.507)
Allowable Costs – Personnel Costs – Time and Effort
Significant Deficiency in Internal Control over Compliance**

Initial Fiscal Year End Finding Occurred: 2019

Finding Summary: Testing revealed that the payroll costs for an employee of the University are not reconciled to the actual time spent on the program. As such, it appears that there are no controls over the allocation of actual payroll costs charged to the program.

Status: Not repeated in 2020 – program ended in 2020.

2019-005 **Direct Program from U.S. Department of Transportation
Federal Transit Cluster (CFDA # 20.507)
Allowable Costs – Indirect Cost
Significant Deficiency in Internal Control over Compliance**

Initial Fiscal Year End Finding Occurred: 2019

Finding Summary: A sampling of nonpayroll expenses revealed instances where university overhead (indirect cost) was charged but was not allowed under the grant agreement.

Status: Not repeated in 2020 – program ended in 2020.